



# Lagos State Board Of Internal Revenue



INCOME TAX

FORM C

PAY AS YOU EARN  
YEAR 20.....

FILE .....  
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.....20 .....

To .....  
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Employment .....

This notice shows overleaf the amount of the "Free Pay Allowance" to be set against your pay for the year 20..... From the above mentioned employment. Your Ministry will be notified of that amount and will be required to deduct tax from your pay during the year beginning 1st January 20..... in accordance therewith if the amount of your pay makes you liable to deduction of tax.

If you think the Free Pay Allowance is wrong you should, within FOURTEEN days, give your reasons either in writing or by calling at the address above. This notice should be enclosed with any letter or produced at any interview.

If you are married and your wife is in employment she will receive a separate notice of her Free Pay Allowance.

If you have already left this employment or leave it before Income Tax deductions start, you should notify this office immediately. If you leave this employment at any time after tax deductions have started, you should obtain from your employer a "leaving / change of employment certificate" showing your cumulative pay, Free Pay Allowance and tax deducted and bring or send this to this office.

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Principal Inspector of Taxes

