



## NOTES

- Date of Payment of Tax      **1**      The tax is payable within two months after the date of service of this Notice on you but if this period of two months ends before the 21st December, 20..... One - half of the tax charged may be paid within two months of the date of service of this Notice and the balance of the tax payable may then be paid not later than 21st Decenber 20.....of payment is not made in accordance with this Note, a penalty of Ten percent of the tax payable will be addeded and any right of payment by two instalment will be lost. No further demand will necessarily be issued before the above penalty is imposed.
- Payment of Tax      **2**      Payment of tax may be made either in cash (if tendered in person) or by Money Order. Postal Order or cheque drwan in a recognised bank in Nigeria, which should be made payable to Internal Revenue Service, Ministry of Finance, Lagos State and crossed alc payee only. If cheque is drwan on a branch of a bank situated in a town other than the one in which the office is situated, it must be endorsed 'Commission to Drawers's Account' and the full signature of the drawer must appear against the endorsement.
- PLEASE USE THE ENCLOSED PAYMENT SLIP WHEN MAKING PAYMENT
- Official Receipt      **3**      An official Capital Gains Tax Receipt should be obtained for all payments. Where payment is made through the post and official Capital Gains Tax Receipt is not received within a reasonable period of posting the paymen, you should communicate with the office specified overleaf.
- Rate of Tax      **4**      The tax charged is calculated at 10%
- Capital Gains      **5**      Your Capital Gains included overleaf will normally be your Capital Gains of the year ended 31st December, 20.....