Revenue Law and Practice in Nigeria

Third Edition

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This Third Edition sees an extensive change to the contents of this book; expanded to include chapters on the interpretation of taxing statutes, taxation of banking business, taxation of insurance business, transfer pricing, customs procedure and a topic on the taxation of religious bodies.

Revenue Law and Practice in Nigeria, Third Edition, is directed primarily towards the university law student and those studying for the professional examinations of the Chartered Institute of Taxation of Nigeria. It is also expected that it will assist the students of accountancy, banking and economics to appreciate the role of law in taxation. The selection of topics also aims to meet the needs of those who practice, or hope to practice and who have to consider the impact of taxation on ordinary transactions.

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