Principles and Practice of Nigerian Tax Planning & Management

Second Edition

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LLB (ABU), LL.M (LSE), Ph.D (ABU), BL, ACIArb, FCIB, FCTI
Federal Inland Revenue Service Professor of Taxation
Faculty of Law
Lagos State University
Partner: Saffron Professional Services
Formerly Registrar/Chief Executive
Chartered Institute of Taxation of Nigeria
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This book which has been rendered in simple, intelligible and clear language concentrates on the legal limits of tax planning and management in Nigeria. One can safely say that hitherto, there had not been a published literature on tax planning or tax arrangement in Nigeria vis-a-vis management. In this book, comparisons have been consistently drawn from the UK tax and also traced the history of Nigerian tax system. By way of appendices, it touched on the scope of tax practice, relationship of accountants with tax counsel, documentation of tax problems, library and reference material, tax research department and review of tax planning opportunity. Without an iota of doubt, this book will meet a long felt need of undergraduates studying company law and accountancy, and also tax practitioners as well as other students of taxation especially those who aspire to the membership of the Institute of Chartered Accountants of Nigeria (ICAN) and the Chartered Institute of Taxation of Nigeria.

M.T. Abdulrazaq is a graduate of both Ahmadu Bello University (LL.B, Ph.D) and the London School of Economics and Political Science, University of London (LL.M), Legal Practitioner of the Supreme Court of Nigeria, Associate of the Chartered Institute of Arbitrators (UK), Fellow of the Chartered Institute of Bankers (UK) and Fellow of the Chartered Institute of Taxation of Nigeria. He was the Nuhu Usman Prize winner in Jurisprudence and Legal Theory at the Ahmadu Bello University in 1979. He is a Professor of Taxation and holds the Federal Inland Revenue Service Endowed Chair at the Faculty of Law, Lagos State University. He is Partner, Tax, Regulatory and Advisory Services at Saffron Professional Services and was formerly Registrar/Chief Executive of the Chartered Institute of Taxation of Nigeria. He is an accomplished author and has written books and published articles on various areas of Nigerian Taxation in local, international, academic and professional journals.