

OYO STATE COUNCIL FOR ARTS AND CULTURE

CULTURAL CENTRE ROAD, MOKOLA,
IBADAN NIGERIA

ARCHIVES

FILE NO.	VOLUME NO.
COMMITTEE ON TAX SYSTEM IN WESTERN SUBJECT STATE WITH PARTICULAR REFERENCE TO : LOCAL GOVERNMENT FINANCE	
CLASS MARK	C A C 3.123.1
PIECE/SERIAL NO.	

CAC 0072

ARCHIVES OF OYSCAC

SECRET

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WGP 2151

OFFICE OF THE MILITARY GOVERNOR

FILE NO.

SP/S. 385

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CAC 3.123.1

CAC 3.123.1

SP/S. 385

FILE NO.

SECRET

FILE TITLE

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SUBJECT

SUBJECT

Income Tax - General

State Tax Board

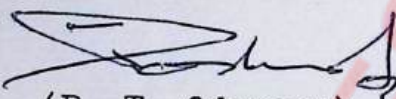
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Y.E.,

At an emergency meeting of Exco. held on 14th October, a decision was taken to reduce flat rate tax to £2 throughout the State and to set up a committee "to examine the tax system with particular reference to Local Government finance". The choice of the members of the committee was left to Y.E.

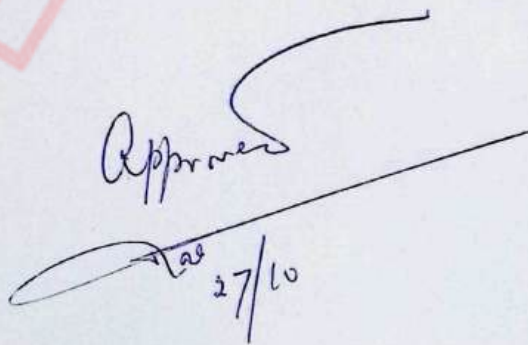
2. After considering a number of names, including those mentioned at the Exco., I propose that the committee should comprise the following:

- | | |
|---|---|
| (i) Prof. Ayo Ogunseye | - Chairman |
| (ii) Dr. H.M. Onitiri | - (University of Ibadan) |
| (iii) Dr. O. Teriba | - " " |
| (iv) Mr. B.O. Ekundaye ^{re} | - (University of Ife) |
| (v) Dr. S. Humes | - (University of Ife,
Institute of Admin.) |


(P. T. Odumosu),

S.M.G.,

27 /10/1969.


Approved

27/10

Sec. T. A. O. Olu

SP/S.385/2

28 October, 1969.

Professor Ayo Ogunseye,
Faculty of Education,
University of Ibadan,
Ibadan.

Sir,

As you may have heard from public announcements, the Government of the Western State, following its recent decision to reduce tax flat rate from £3. 5/- to £2 per head throughout the State, decided to set up a committee "to examine the tax system in the State with particular reference to local government finance".

2. It has been proposed that the membership of the Committee should be as follows:

- | | | |
|----------------------------|---|----------|
| (i) Professor Ayo Ogunseye | - | Chairman |
| (ii) Dr. H. M. Onitiri | - | Member |
| (iii) Dr. O. Teriba | - | Member |
| (iv) Mr. R. O. Ekundare | - | Member |
| (v) Dr. S. Humes | - | Member |

A senior officer from the Ministry of Finance will be appointed as Secretary to the Committee. The Committee is expected to consider memoranda to be submitted by affected Ministries in the State as well as examine oral or written representations from interested members of the public, and submit its report and recommendations early enough for these to be taken account of in determining the Budget for the next financial year, 1970/71.

3. I am directed by His Excellency the Military Governor to ask whether you will be good enough to serve on the proposed Committee and thus assist the Government in finding a suitable solution to this important problem.

I am, Sir,

Your obedient Servant,



(P. T. Odumosu),
Secretary to the Military Government
and Head of Service.

see p. 6, 9, 884/2

Copy addressed to:-

Dr. H. M. Onitiri,
Director,
N.I.S.E.R.,
University of Ibadan,
Ibadan.

Dr. O. Teriba,
Department of Economics,
University of Ibadan,
Ibadan.

Mr. R. O. Ekundare,
Faculty of Social Sciences,
University of Ife,
Ile-Ife.

Dr. S. Humes,
Institute of Administration,
University of Ife,
Ibadan Campus,
Ibadan.

Mr. Bola Olaniyan,
Ibarapa Divisional President,
Western State Farmers' Union,
Eruwa.



4
Y.E.,

Further to my minute at p.1, I have not been too happy that nobody on this proposed committee has been appointed to represent directly or indirectly, the farmers or the low-income group who are at the receiving end of Government's taxation policy in so far as it relates to flat rate taxpayers, who ^{in turn} are in the vast majority of persons affected by Government's tax policy with particular reference to local government finance. My main aim in determining the names put up to Y.E. at p.1 was to avoid including any of the three names formerly put forward at the meeting of the Executive Council but which had aroused some controversy. Because of the reasons stated however, I feel obliged to propose for Y.E.'s consideration that the name of Mr. Bola Olaniyan, Ibarapa Divisional President of the Western State Farmers' Union - a body officially recognised by the Govt. of this State - be included on the list of members of the committee.

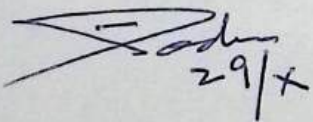

(P. T. Odumosu),
S.M.G. & H.S.,

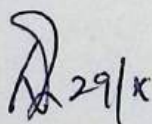
28/10/69.

Agreed
29/10

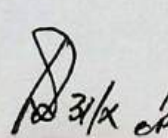
CR.

K.1-V. for replies to pp.2/3.


29/10


29/10

SAS(G)

 3/11
You wanted this

5
Ref. No. SP/S. 385/5

P223
Office of the Military Governor,
Ibadan. 31st October, 1969

Copy to:-

Mr. S. O. Asabia,
Permanent Secretary,
Ministry of Finance,
Ibadan.

For your information, please, with reference to the discussion
you had this morning with the Secretary to the Military Government and
Head of Service.

[Signature]
(F. B. A. Conde)

for Secretary to the Military Government
and Head of Service

Issued
R 31/x/69
CR.
C.R.

File is returned to you f.a as
directed in SMG's minute to you
underleaf.

[Signature]
31/10

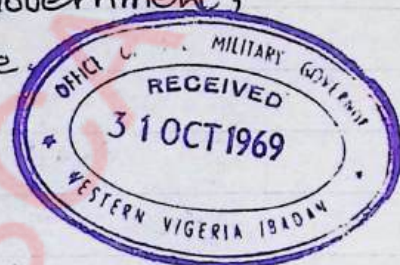
R 31/x



SP/S 385

Bola Olanuyan
New Eruwa, Eruwa.
Eruwa - Ibadan.
29th Oct., 1969.

The Secretary to the Military Government,
Military Governor's Office,
Ibadan.



Dear Sir,

Reference your letter no. SP/S. 385/2,
I am very happy to accept the offer given to me
by His Excellency, the Military Governor to Serve
on the "Committee Set up to examine tax system
in the state"

I promise to do all that lies in my power
Sincerely and honestly in the Committee.

I am, Sir,
Your Obedient Servant,
Bola Olanuyan.

~~MASSAM~~
SAS(G)

Above 2 fi. pl w.t. p. 2.

2. May 2 K.I.V. for other replies pl

3/11/69
CR

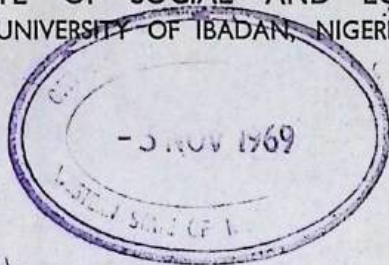
Yes, pl.

K.I.V.
3/11

3/11

NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH
UNIVERSITY OF IBADAN, NIGERIA

Director:
H. M. A. ONITIRI
B.Sc. (Econ.), M.A., Ph.D.



PRIVATE MAIL BAG No. 5, U. I.
TELEGRAMS: NISER IBADAN
TELEPHONE: 21651



November 3, 1969

Mr. P. T. Odumosu
Secretary to the Military Govt.
and Head of Service
Office of The Military Governor
Ibadan, Nigeria

Dear Sir:

With reference to your letter of 28th October, 1969,
I am writing to signify my willingness to serve on the
proposed committee on the tax system in the Western State.

Yours sincerely,

G.O. Fadeyi
for H.M.A. Onitiri
Director

3/11

KIV
3/11

ARCHIVES OF OYSCA

UNIVERSITY OF IFE

DEPARTMENT OF ECONOMICS

Our Ref.

Your Ref.



TELEGRAMS: "IFEVASITY, IFE"

TELEPHONE: 2291-2

ILE-IFE, NIGERIA

30th October, 1969.

Secretary to the Military Government
and Head of Service,
Office of the Military Governor,
Western State,
Ibadan.

SP/S.385

Dear Sir,

Thank you for your letter Ref.SP/S.385/2 of 28th October, 1969.

This is to inform you that I shall be very pleased to serve on the Committee set up by the Military Governor " to examine the tax system in the State with particular reference to local government finance."

Please express my thanks to His Excellency for asking me to be of service to the Government.

Yours Sincerely,

R.O. Ekundare.

To K.I.V.
5/11/69

INSTITUTE OF ADMINISTRATION
UNIVERSITY OF IFE
IBADAN



P. M. B. 5246
Ibadan, Nigeria

Director: ADEBAYO ADEDEJI
B.Sc. (Econ.) (Lond.), M.P.A. (Harvard), Ph.D. (Lond.)

Tel: IB. 25151 & 22261
Cables: "INSTADMIN
IBADAN"

Ref.

Date. 30th October, 1969

SP/S 385

P. T. Odumosu, Esq.,
Secretary to the Military Government
and Head of Service,
Office of the Military Governor,
Agodi,
Ibadan.

Dear Sir,

Your letter No. SP/S.385/2 of 28th October, 1969 asking me to serve on a committee to examine the tax system in the state with particular reference to local government finance, has been received. I accept the appointment and look forward to working with the other members of the committee and the secretariat in this important endeavor.

Yours faithfully,

Professor S. Humes.

K 10711

SAS (G)

Pls. send a reminder to
Dr. Yeribere re p. 2.

18/11/69

KIV
12/11/69

SP/S.385/10

19 November, 1969

Dr. O. Teriba,
Department of Economics,
University of Ibadan,
Ibadan.

Dear Sir,

About three weeks ago, the Secretary to the Military Government and Head of Service, Western State, addressed a letter to you to inform you of the proposal to appoint you as one of the Members to serve on a Committee which will "examine the tax system in the State with particular reference to local government finance". We are yet to receive a reply from you as to whether or not you will be able to serve on the proposed Committee.

In case, the original letter went astray, I am enclosing a copy of the letter No.SP/S.385/2 of 28th October, 1969, and will be grateful if you will please give an early reply to it.

I am, Sir,
Your obedient Servant,

(F. B. A. Conde)

for Secretary to the Military Government
and Head of Service.

SAS (C)

11/26, Above Gu is in ltrd pl.

Pl bu on 26/11

19/11

UNIVERSITY OF IBADAN, NIGERIA

FACULTY OF THE SOCIAL SCIENCES

TELEPHONE: IBADAN 21051 EXT. 178
CABLES & TELEGRAMS: 'UNIVERSITY, IBADAN'

61/s. 385

DEPARTMENT OF ECONOMICS
TEL. EXT. 125

24th November, 1969.

The Secretary to the Military Government
and Head of Service,
Office of the Military Governor,
Ibadan.



Dear Sir,

P. 2 + 10
This is to acknowledge receipt of your letters of 19th and 28th October, 1969 and to indicate my willingness to serve as a member of the committee on the tax system.

Yours sincerely,

[Signature]
O. Teriba

SAS.(G)

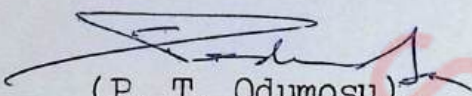
Above letter sm. st. l. w. v. l. pages 2 + 10 pl.

11/27/11

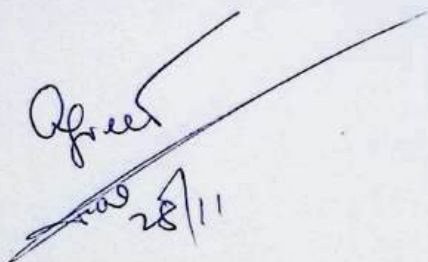
Y.E.,

We have now just received the last letter of acceptance (p.11) from members of the committee being set up to advise Government on the tax system in the State. I propose, subject to Y.E.'s approval, to proceed as follows:

- (a) issue Press Release as in copy a.b.c.;
- (b) address each member of the committee as in my letter a.b.c. together with a copy of the Press Release for each member;
- and (c) issue circular letter to all Heads of Depts. and Exec. Heads of Statutory Corporations attaching a copy of the Press Release to ~~the~~ circular to each Head of Dept. or Exec. Head of Statutory Corporations/Board.


(P. T. Odumosu),
S.M.G. & H.S.,

27/11/69.


28/11

SP/S.385/12

28 November, 1969.

Sir,

Following your acceptance, I am directed by His Excellency the Military Governor to confirm your appointment to serve on the special committee set up by the Government of the Western State

"to examine the tax system in the State with particular reference to local government finance"

and make recommendations.

2. The membership of the committee is as follows:-

(1)	Prof. Ayo Ogunsayo	-	Chairman
(ii)	Dr. H. M. Onitiri	-	Member
(iii)	Dr. O. Toriba	-	Member
(iv)	Dr. S. Hunos	-	Member
(v)	Mr. R. C. Nwandare	-	Member
(vi)	Mr. Bola Olaniyi	-	Member

Mr. T. A. O. Otunla, Administrative Officer in the Ministry of Finance, Ibadan, will serve as Secretary to the Committee.

3. As stated in my earlier letter, the Government is anxious that the committee should complete its assignment early enough to enable any decision flowing from its recommendations to be taken into account in determining the State Budget for 1970/71. I would be grateful therefore if the committee could arrange to start its work as early as possible.

4. I attach herewith for your information, copy of a Press Release which Government intends to issue in connection with the appointment of the committee.

5. May I seize the opportunity to thank you for agreeing so readily to make your services available to the Government in tackling this important problem.

I am, Sir,

Your obedient servant,




(P. T. Odumosu),
Secretary to the Military Government
and Head of Service.

13
Ref. No. SP/S. 35/13
Ibadan, 28 November, 1969.

Copy to:-

The Permanent Secretary,
Ministry of Finance,
Ibadan.

Copy for information of and necessary action by
Mr. T. A. O. Otunla.



(P. T. Odumosu),
Secretary to the Military Government
and Head of Service.

Prof. Ayo Ogunseye,
Faculty of Education,
University of Ibadan,
Ibadan.

Dr. H. M. Onitiri,
Director,
N.I.S.E.R.,
University of Ibadan,
Ibadan.

Dr. O. Teriba,
Department of Economics,
University of Ibadan,
Ibadan.

Mr. R. O. Ekundare,
Faculty of Social Sciences,
University of Ife,
Ile-Ife.

Dr. S. Humes,
Institute of Administration,
University of Ife,
Ibadan Campus,
Ibadan.

Mr. Bola Olaniyan,
Ibarapa Divisional President,
Western State Farmers' Union,
Eruwa.



14
Ref. No. SP/S.385/14
Office of the Military Governor,
Agodi,
Ibadan.

CIRCULAR LETTER

28th November, 1969.

TO: ALL PERMANENT SECRETARIES,
HEADS OF NON-MINISTERIAL DEPARTMENTS AND
EXECUTIVE HEADS OF STATUTORY CORPORATIONS

Committee on Tax System

P. 15

I attach herewith copy of a self-explanatory Press Release being issued by this office in connection with the setting up of a committee to advise Government on the tax system with particular reference to local government finance. I shall be glad if all Heads of Departments and Executive Heads of Statutory Corporations will give the committee maximum cooperation, so that it can accomplish its assignment in the minimum possible time.

P. Taiwo Odumosu,
Secretary to the Military Government
and Head of Service.

Press Release

As recently announced when the Government of the Western State decided to reduce flat rate tax in the State to £2, a committee has been set up to examine the tax system with particular reference to local government finance.

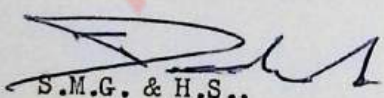
The committee is headed by Professor Ayo Ogunseye, Head of the Department of Education, University of Ibadan. The other members are:-

- (i) Dr. H. M. Onitiri - Director, N.I.S.E.R., University of Ibadan;
- (ii) Dr. O. Teriba - Lecturer, Department of Economics, University of Ibadan;
- (iii) Prof. S. Humes - Institute of Administration, University of Ife;
- (iv) Mr. R. O. Ekundare - Lecturer, Department of Economics, University of Ife;
- and (v) Mr. Bola Olaniyan - Ibarapa, Ibadan Division.

Mr. T. A. O. Otunla, Administrative Officer in the Ministry of Finance, Ibadan, will serve as Secretary to the committee.

The committee has been asked to consider memoranda to be submitted by affected Ministries in the State as well as examine oral and written representations by interested members of the public. His Excellency the Military Governor, Brigadier R. A. Adebayo, has appealed to the members of the public to give the committee their fullest cooperation by submitting memoranda or giving oral evidence, in order to facilitate the work of the committee.

The committee has been enjoined to start its work in earnest and produce its report as early as possible so that any recommendations flowing from it can be taken into account in determining the State Budget for the next financial year, 1970/71.


S.M.G. & H.S.,
Office of the Military Governor,
Ibadan.

1st December, 1969.

K. I. V.

SECRET

TELEPHONE: IBADAN 21011/16

TELEGRAMS: PERMPIN



MINISTRY OF FINANCE
THE TREASURY

PRIVATE MAIL BAG 5341 · IBADAN · WESTERN STATE OF NIGERIA

Your Ref. No.....
All communications on this matter
should be addressed to the Permanent
Secretary quoting F.70/T/5
Our Ref. No.....

SP/S.385

Date 16th December, 1969.

The Secretary to the Military Government
and Head of Service,
Office of the Military Governor,
Ibadan.

Committee on Tax System

With reference to your circular letter No. SP/S.385/14
of 28th November, 1969, I forward herewith for your information
a copy of the memorandum submitted by the Ministry of Finance
to the 'Committee for the Review of the Tax System in the
Western State.'

(J. B. Sobowale),
for Permanent Secretary.

SECRET

CR,

Pls. f.a.

17/12

Committee for the Review of the Tax System in the Western StateMemorandum by the Ministry of FinanceFiscal Policy
Objectives

A review of the tax system such as is now proposed, will very likely involve close examination of the objectives of taxation, as failure to define and recognise these objectives would frustrate public policy. In particular the notion that taxes are raised solely for the purpose of furnishing revenue to the Government constitutes an impediment to meaningful taxation policy and our financial system generally. A clear understanding of the economy and the awareness of the more important objectives of taxation are essential pre-requisites since it would be difficult to manage the economy successfully otherwise. It is for this reason that the Ministry of Finance and the Ministry of Economic Planning and Social Development have recently set up a machinery for close study of the Economy and the preparation of an Economic Survey of the State on a regular basis. See Annexure I. We recognise that a Survey covering the whole country is much to be preferred and we have dropped hints in appropriate quarters; in spite of the obvious limitations to State effort, we believe we should be able to ascertain the broad directions of the economy at large and hopefully, pick out the main elements appropriate to policy direction within the State.

- (ii) The components of the public revenue of the Western State are in three main parts. The first is State Revenue from Direct Taxation under which comes Personal Income Tax. Secondly, there is State Revenue from Other Sources under which fall Produce Sales Tax, Gaming Tax, Licences, Fines, Fees, Earnings and Sales of Government Departments, Rent on Government Property, Interests on Government Investments, Petroleum Purchase Tax, Grants and Loans. Thirdly, there is the set of revenue received through the Federal Government - import, export and excise duties and mining rents and royalties.

(iii) Broad principles have been written into the Development Plans from time to time indicating the direction of expenditure in terms of priorities and diversification of industrial and agricultural production, the training of high and intermediate manpower, etc. Attempts are made to restrain recurrent expenditure; unfortunately, it will have to be admitted that rational and tested principles for revenue raising have not been easy to come by. Planned expenditure and estimated revenue have of course been closely related and we have endeavoured in the past to achieve a budget surplus from one year to the next. For reasons indicated earlier on, facilities for measurement and assessing the effects of particular fiscal measures on the economy of the State have not been altogether adequate. In other words, it has not always been possible to make adjustments in tax rates, direct and indirect, on the basis of clear and acceptable analyses of the needs of the economy. Statistical data for sound fiscal policies are not easy to come by, although strenuous efforts have been made during the past two years or so to overcome some of these difficulties. As will be seen from Annexure I, efforts are being made to establish the significance and the inter-relationship of the constituents of the Gross Domestic Product and the effects of changes in these.

(iv) In addition to the aggregate approach for which data are not readily available, a limited approach is being attempted. The Ministry is currently examining the size and composition of recurrent revenue in relation to the sectoral and functional classifications of government recurrent expenditure. The aim being to evolve fiscal policies leading to improvements in the growth rate of the Gross Domestic Product—a higher level of employment, increased economic activity in the agricultural and industrial sectors, etc. All this would be related to the sectoral rate of growth and to the rate of capital formation in the public sector. Hopefully, the direction in which public

expenditure and taxation should be adjusted to maximise benefits would be clearer; in our view, the demand for changes in the level and structure of taxation is best appraised by reference to these factors.

2. Interaction
of Fiscal and
Monetary
Policies

Today, State and Local Governments face a threatening fiscal problem - the demand for essential social services i.e. education, roads, public health, etc. is expanding faster than the ability of the authorities to raise additional revenue. Practically all the funds required for these services at current level are raised at State level but State revenue sources are not readily amenable to expansion. Agriculture which is the prime mover of the State economy is generally regarded as making more than adequate contribution to tax revenue and it seems to us that unless improved employment opportunities become available in industry and agriculture, only marginal improvements in tax revenue can be achieved. In general, there are four methods of financing open to any Government:-

- (a) a progressive system of taxation;
- (b) indirect taxation by way of sales tax, etc.;
- (c) borrowing from the public;
- (d) borrowing from the banking system.

Given the current state of the economy, the limits of tolerance have probably been reached here in the West with regard to method (a) above. A great deal more can be done with regard to method (b) but the instruments for action are almost exclusively in Federal hands. We have proposed to the Federal authorities that a joint committee of Federal and State officials might be set up to examine the whole area of consumption tax with a view to substituting proceeds from this source for direct tax raised from persons in the lower income group. Current thinking at Official level is that as a long-term objective, it might be a good idea to abandon poll tax since the burden falls almost wholly on the agricultural sector as represented by peasant farmers and also because the amount of social unrest generated in the process of

collecting approximately £2.3 million annually is hardly worth the cost of collection. With regard to methods (c) and (d), State Governments are effectively barred from borrowing either from the public or from the banking system. While it is true that loans are raised from time to time by the Federal Government and shared out to State Governments, the amount of money raised and the method of distribution have little relevance to the needs of each State Government. The financing method adopted by Governments at particular times should bear relevance to the overall posture of the economy, but firm indicators are needed as a first step and these can only be identified through the process of Annual Economic Survey of the country and the State.

(ii) Since the instruments of monetary policy are exclusively in the hands of the Federal Government and the burden of social expenditure falls almost exclusively on the State Governments, no State Government is in a position to use its resources to implement successfully a fiscal policy contrary to that pursued at the national level. Attention is also invited to the fact that the relative magnitude of Federal fiscal resources compared with those of State Governments and the tendency for economic fluctuations to be national rather than regional imply that the benefit of such fiscal measures as a State Government may take would be lost unless these are harmonised with the fiscal and monetary policies pursued at the federal level. This would seem to point to the need for an Advisory Body of some kind at the federal level whose task it will be to relate monetary policy with the fiscal needs of all the Governments in the Federation. It would be unhelpful to argue that sound fiscal policies at State level can only be reinforced by federal monetary policy: the exigencies of war finance and the financial needs of the States have in the last two years demonstrated how much more the Federal Government could do if its enormous financial powers are directed towards the goal of development. As indicated earlier on, we believe that this important task ought to be entrusted in part to an Advisory panel of some kind.

3. Review of
Recent Measures
to Improve
Local
Government
Finance

The agitation for tax reduction and the accompanying violent riots in some parts of the State make it imperative that the tax system should be re-examined. The most violent agitations have come from the peasant farmers from whom the Local Government Councils derive the bulk of their revenue by way of poll tax.

- (ii) A tax Census Survey was conducted in the Western State during 1966-67 with the main objective of compiling a comprehensive nominal roll of taxable adults, i.e. persons who were sixteen years and above. This survey was conducted during the months of June and July and September 1967 by the Statistics Division of the Ministry of Economic Planning and Social Development, for effect, the age limit was lowered to fourteen years thus covering not only persons who technically fell within the "labour force" at the material time but all those who, within two years thereafter, would become liable to poll tax. Nominal rolls for all the 108 District Councils in the State were produced and delivered to the Local Authorities with the instruction that each should take advantage of the new nominal rolls containing names and addresses of taxable adults in its area of jurisdiction to review and up-date its tax roll. The number of taxpayers enrolled in each Council Area is shown in Column 6 of Annexure II. In practice however, the new nominal roll did not prove very useful as a large proportion of the names and addresses contained therein are said to be fictitious.
- (iii) With the failure of the 1967 Survey, Government directed early this year that another Survey should be conducted, this time, by the Ministry of Finance. The objectives of this exercise were, as those of its predecessor, to improve the nominal roll and the machinery for tax collection in the State and to strengthen the finances of Local Authorities. As a result of the social unrest in certain parts of the State, the exercise could only be completed in 68 of existing Local Government Council Areas in the State. Annexure II to this memorandum is a summary of the returns received from Councils, the result so far obtained is a notional addition of 73,909 names of taxable adults to the nominal tax roll of 465,338.

Annexure III shows the percentage increase in the tax roll as well as the percentage of probable addition to the revenue of each of the Local Authorities so far covered. Assuming that all the newly enrolled, taxable adults will pay their tax, about £240,204 would have been added to the total revenue of Councils which stood assessed at £2,244,113 in 1968/69. This would represent a significant increase of 15.8% in the nominal roll and 10.6% on revenue collection. However, many of the newly enrolled adults are likely to be young school leavers in the age groups of 16-25 years who have had the benefit of primary education but who are in all probability unemployed. In any event, flat rate tax has recently been reduced from £3.5/- to £2. All things considered, the exercise like the previous one does not seem to hold out much hope of improvement in the Finances of Local Authorities.

(iv) Another step taken by the State Government to improve the machinery of tax collection is the re-organisation of the Internal Revenue Division of the Ministry of Finance in such a way that assessment and collection of taxes at local authority level would be supervised and controlled by fairly senior and experienced government officials. Thus under an organisational chart contained in Annexure IV to this memorandum, government revenue officers would be posted to take charge of groups of Councils for the purposes of instructing tax officials on the provisions of the Income Tax Law relevant to assessment and collection of taxes, ensuring regular revision of tax rolls and advising area Assessment Committees. This unhappily has been forestalled by the tension and unrest in the countryside in the recent past.

(v) Whilst efforts were still being made by the Government to improve the machinery of tax collection, agitation against the level of taxation culminated in violent riots in some parts of the State at the close of 1968. Following the outbreak of the disturbances, the Government set up a Committee of three officials headed by the Commissioner for Internal Revenue, Mr. F.A.I. Adelaja to advise Government on the appropriate machinery for the

collection and administration of taxes and rates in the State and on measures for the implementation of the following proposals on rates made at an earlier meeting of Leaders of Thought in the State:-

- (a) The acceptance of a system of instalmental payment of tax by flat-rate and persons liable to variable assessment.
- (b) The revocation of unnecessary and unsupported charges.
- (c) The investigation of Assessment Committees and the method of assessment.
- (d) The possibility of extending flat-rate tax of £3.5/- to include those with chargeable annual income of up to £100.

Annexure V to this memorandum is the report of the Committee and the summary of its recommendations is at pages 18-19 of the report. The Committee at page 4 of its report, criticised the idea of imposing income tax, not on ascertained income of a person, but on an assumed minimum income. It recommended, inter alia, the reduction of poll tax from 65/- to 50/- in the assumed income group of £1 - £50 a year and the exemption from the payment of poll tax and income tax of all persons of, or above the age of 16 years who have no income of their own or who are jobless - it must be pointed out that the Income Tax Law already covers this point. It also recommended the appointment on commission basis of 1% as tax collectors, Mogajis, Chiefs and Quarter Leaders as well as the abolition of special levies where no corresponding services are provided. As the disturbances became more violent the report of the Committee was overtaken by events and it had to be considered as an addendum to the report of the Ayoola Commission of Inquiry.

- (vi) Towards the end of the month of December 1968, the civil disturbances in the State assumed greater proportions and it became apparent that a full-scale inquiry would be necessary.

By the 1968 Civil Disturbances (Commission of Inquiry) Ediot, No.2 of 10th January 1969, the Government set up the Ayoola Commission of Inquiry to the Civil Disturbances which occurred in certain parts of the State in December 1968. The Commission was to inquire and report with respect to, among other things, the direct and indirect causes of the civil disturbances; and to make recommendations as to any measures which the Commissioner may consider appropriate for guarding against any occurrence of similar civil disturbances and consequential events in the future. Attached to this memorandum as Annexure VI is the memorandum submitted to the Commission by the Ministry of Finance on the Tax System and the Incidence of Taxes and Rates in the Western State of Nigeria. The memorandum deals exhaustively with the relevant charging section of the Western Nigeria Income Tax Law, the taxable population, assessment and collection of income tax both on the Government and Local Council Accounts, the composition and weaknesses of area assessment Committee; method of tax collection, right of objection and appeal; distinction between and the incidence of rates, income tax and others; the disposal of revenue from rates and taxes including the P.A.Y.E. and suggestions for reform to lighten the tax burden. It also contains a note on government support for Local Government Councils and the need to improve the revenue and expenditure pattern of Local Government Councils. Attached to the document under reference are schedules showing the analysis and aggregate liability of a flat-rate payer in each Local Council area in the State in 1968/69; the effect of tax payable by a single man as well as by a family man with children and the comparative figures of the tax incidence on persons in the former Federal territory of Lagos, Eastern and Northern Regions. There are also attached Statements of Local Government Councils Revenue and Expenditure and two different variants of flat-rate proposals then being considered by the government for adoption. The Commission's general and particular recommendations together with the

observations and recommendations of this Ministry and of that of Local Government and Chieftaincy Affairs are contained in Annexure VII to this memorandum. The Government accepted all the general and particular recommendations with the exception of those dealing with riot damages compensation and the appointment of an Ombudsman, otherwise known as a Public Complaints Commissioner. Though the Commission did not recommend any reduction in the then existing level of taxes, its recommendations include a substantial reduction in water rates and complete abolition of some local rates. These recommendations have since been implemented by government. However, despite these concessions the riots continued and taxes remained unpaid.

(vii) This Ministry recently placed a paper, Annexure VIII, before the State Economic Advisory Council for advice. The paper notes that events during the past three years have put the taxation policy of the Western State to test and have shown the need for a re-appraisal. After comparing the relatively large revenue of about £7 million collected annually from the peasant farmers by way of indirect taxes with the relatively small sum of £2 million collected by way of direct tax from the same group of people, the Ministry expressed the view that the trend of events would seem to suggest that the tax system on which the Local Authorities depend is altogether too primitive in the circumstances of this State and requires fundamental re-thinking. The paper sought the State Economic Advisory Council's advice on the practicability of progressive abolition of poll tax, the desirability of raising consumption tax on specific items and the introduction of property tax as an alternative or supplement to poll tax and consumption tax. Poll tax from which Local Government Councils derive the bulk of their revenue has now been reduced to 40/-. It is therefore pretty certain that even if all taxable adults pay up, the Councils are unlikely to be able to finance existing services, let alone provide new ones. As the revenue position of the State Government itself is most precarious, alternative means of providing the much

needed revenue for Local Authorities must be found. Abortive attempts have been made to introduce property rating into the tax system of the State. It was proposed that a start should be made on a tentative basis in large townships with population figure of 15,000 and above having regard to the limitations on our manpower and time element. The procedure to be followed would conform closely with the experience of the Lagos City Council which has been in the field of property taxation for about two decades. A summary of the recommendations of the Working Party of Officials which covers the extent and incidence of the tax, method of assessment and classifications of properties is contained in Annexure IX which also gives samples of the rates or taxation on selected properties within the City of Lagos. In proposing the introduction of property tax the Ministry of Finance is aware of the fact that ideally, such a measure should be introduced after an exhaustive survey by a team of valuers and other experts, nevertheless it is equally aware of the dangers of an over-elaborate system in our circumstance.

(viii) The Lagos Personal Income Tax Law 1961 (as amended)

Sec.15(e) exempts from income tax the income of any individual whose total income for a year of assessment does not exceed £300. It however imposes instead an income rate under Sec. 12 on the income of every individual at rates ranging from 10/- on income up to £100 to 100/- on income exceeding £400 a year. Even though the situation and conditions under which taxpayers in Lagos live are dissimilar to those in the Western State, our contiguity and close association with Lagos make comparison very tempting. Taxpayers in Lagos even though they pay low income rates, also pay very high rents in support of property rating.

4. In restructuring the tax system emphasis must be placed on the maintenance of existing level of services and the provision of new ones. At present the responsibility for financing most of these services fall on the State Government. Annexure X - XIV show comparison of the expenditure on Education,

Public Health, Roads and Bridges, Water Supply and Administration by the various Governments of the Federation for a three year period from 1963/64 - 1965/66. In assigning jurisdiction over any new taxes as between the State Government and the Local Government Councils, note should be taken of the functions to be assigned to the Local Government Councils.

Ministry of Finance,
Western State,
IBADAN.

5th December, 1969. . . .

WESTERN NIGERIA ECONOMIC SURVEY

1. Introduction.
2. An outline of Western Nigeria Economy.
 - (i) Population and Manpower (Statisticians I & VI)
 - (a) Geographical Position and site of Western Nigeria - immediate neighbours and area.
 - (b) Importance of Population in Economic Planning - importance attached to population in rapid economic growth and social planning.
 - (c) Past censuses in Western Nigeria and some population figures in the Region. Growth rate and factors affecting it - Births, Deaths, and Migration.
 - (d) Present Pattern of Manpower and Factors Contributing to this 1960 - 1966.
 - (i) A study of general distribution of different categories of staff as related to population.
 - (ii) Ashby's report - which have been overtaken by events e.g. closed down of T.T.C., Secondary Modern, opening of new Universities:
 - (iii) Cross-sectional layout - within the Region and - compared to other Regions and the Federation (Cross-sectional analysis).
 - (e) Requirements and Supplies of Manpower
 - (i) Requirements - over production in some special High-level Manpower - Relation to growth in population.
 - (ii) Forecast of future pattern based on the existing one which has the problems of unemployment - turn-overs in schools and Universities.
 - (f) Appraisal and Recommendations
 - (i) Appraisal of any existing plan to solve existing problems.
 - (ii) Recommendations that could be made for effective planning to meet the growing problem of over production

and under - production of some classes of High level Manpower.

(ii) Income and Expenditure (A.C.S. & Statistician IV)

- (a) Changes in Income and Expenditure during the Survey period. Discussions will include Rural and Urban income changes as well as observed changes in private and public sectors. We will describe and account for these changes.

Method: Explore sources of income in Agriculture Industry and Commerce. External as well as internal sources will be explored. Obtain estimates of Regional income. Correlate income from abroad with income generated within the Region. Identify growth inducing agents.

- (b) Impact of Public and Private Expenditure on Production and Employment: This Section will discuss major changes in public and private investment expenditure and analyse the effects on production and employment.

Method: Changes in production and employment figures will be related to changes in public and private expenditure over the survey period. Extensive use will be made of growth indicators to estimate "value added".

- (c) Savings and Investment: This Section will discuss the dimensions of changes in public and private savings and attempt to explain these changes. Estimates of total private and public investment in the major sectors will be made. The character of investment will be described and analysed in an attempt to explain developments in the investment field.

Method: We hope to explore the possibility of regional breakdown of national savings figures compiled by the Central Bank and published at page 46 of the "Economic Indicators" (Vol. 2, No. 8 of August 1966) by the F.O.S'.

- (d) Costs and Prices: Costs of Living

Changes in the Cost and price levels during the year under review will be discussed and the nature and character of such changes will be analysed and appraised.

Method: Existing data on prices will be analysed and observed trends explained. Probable effects of these changes on production and consumption will be traced.

- (e) Fiscal and Financial Developments in the country, as they affect Western Nigeria Economy will be the theme of this Section. Central Bank's periodical review of the Nigeria economy will form the basis of the assessment essayed in this section.

3. Development in Particular Sectors:

- (i) Agriculture and Forestry (Statistician V)

- (a) Agriculture in Western Nigeria

- (i) Present situation of Agriculture - its stand in Western Nigeria Economy.
- (ii) Agriculture - its role in Western Nigeria Development.
- (iii) Agriculture and the Government:
 - (a) Support measures
 - (b) Projects
 - (c) Extension Services
 - (d) Training in Agriculture.

- (b) Agricultural Data and Sectional Description

- (i) Data collection in Agric.
- (ii) Production and Productivity in
 - (a) Food Crops
 - (b) Cash Crops
 - (c) Forest Products
 - (d) Fisheries
 - (e) Livestocks and Poultry.

- (c) Prices - trend in prices (1961 - 1966)

- (d) (i) Marketing Arrangements and Transportation System.

- (a) Cash crops
- (b) Food crops
- (c) Forest Products

- (ii) The role of middleman in the Marketing Arrangements.

- (e) Western Nigeria Land Tenure System - an asset or a liability to Economic Growth (Comparison with other countries).
- (f) Foreign Assistance to Agriculture - Financial and Technical
- (g) Probable Developments in Agric.
- (ii) Industries (Statistician II)
Industries (Manufacturing, Processing & Repairing)
 - 1. Introduction
 - (a) The place of industries in our economy
 - (b) Industrial Surveys, Scope and Coverage
 - 2. (i) Location of industrial establishments
 - (ii) Form of ownership
 - (iii) Sources of paid-up capital
 - (iv) Employment
 - (v) Wages and salaries
 - (vi) Analysis of costs
 - (vii) Value of production
 - (viii) Capital expenditures
 - (ix) Value added
 - (x) Graphs (to depict some of the above information)

Building and Construction

- 1. Buildings erected by Government Agencies showing:-
 - (a) Number
 - (b) Cost
 - (c) Type
 - (d) Location
- 2. Buildings erected by private firms, institutions and individuals showing:-
 - (a) Number
 - (b) Cost
 - (c) Type
 - (d) Location
- 3. Uncompleted buildings - number and estimated cost to date.
- 4. Cost of projects in the public sector.

Fuel and Power

1. Sales of petroleum products
2. Units of electricity sold by type and undertakings.
3. Graphs to depict the above information where necessary.

(iii) Trade (Statistician III)

Introduction:

- (a) Definition and Role: Trade, which is the exchange of goods and services, stimulates the growth of an economy in many ways:
 - (i) Trade not only stimulates demand, but it also stimulates the desire to work.
 - (ii) It reduces the community's needs for working capital.
 - (iii) Trade brings new ideas - new patterns of consumption, new techniques, or new ideas of social relationships.
 - (iv) Trade stimulates specialisation.
- (b) Problems:
 - (i) Statistical
 - (ii) Transport and communication
 - (iii) Fluctuation in prices of primary products.

Trade: 1. General

- (i) Increase in the variety of goods consumed
- (ii) Rise in business activities
- (iii) General rise in living standard.

2. Intra-regional trade:

- (i) General description - food; consumption goods, durable and capital goods.
- (ii) Behaviour of important items.

3. Inter-regional trade:

- (i) (i) General description. Tables 1 - 4.
- (ii) Trend.

4. External Trade:

- (i) Export cocoa, Palm Kernels, P. oil, Rubber, Cotton, Raw, Cotton seed, Timber and plywood, Hides and skin. General characteristics, Agencies. (Table 5).

(ii) Imports:

- (a) Food
- (b) Drinks and tobacco
- (c) Crude materials
- (d) Mineral Fuels - General characteristics. (Table 6)
- (e) Animal oils and chemicals
- (f) Manufactured goods
- (g) Machinery and transport equipment
- (h) Miscellaneous Mac. articles
- (i) Miscellaneous Transactions.

(c) Suggested courses of action:

- (i) Annual measurements of the intra - and inter-regional volumes of trade. A regional break-down of the external trade.
- (ii) Improvement and expansion of transport facilities and communication media.
- (iii) Processing and small-scale industries to be established to avoid price fluctuations.

(iv) Transport and Communication (Statistician VII)

Transport

1. Roads

- (a) Mileage of tarred roads, by type and province as at 31st March (1963 - 1965).
- (b) Distribution of roads as at 31st March (1963-65)
- (c) Length of roads, 1963 - 1965.
- (d) Expenditure on roads, 1963/64 - 1965/67.
- (e) Census of road traffic, 1963 - 1965.
- (f) Road Motor vehicles - New Registrations, 1963-65.

2. Railways:

- (a) Length of railway lines within the region classified by type.
- (b) Number of locomotive
- (c) Number of goods wagons

- (d) Number of vehicles in the passenger stock
- (e) Number of passengers conveyed
- (f) Number of passenger miles
- (g) Number of freight tonnage loaded
- (h) Number of freight ton-miles performed

3. Inland Waterways:

- (a) The length of navigable inland waterways
- (b) Number and tonnage capacity of vessels used in inland waterways, classified by type (e.g. with or without engine).
- (c) Tonnage loaded in inland water in up and in down traffic.
- (d) Number of passengers conveyed in inland water in up and in down traffic.

4. Airways and Civil Aviation

- (a) Number of civil air fields in the region.
- (b) Number of passengers starting or terminating flights at air fields in the region.
- (c) Number of passenger miles flown.
- (d) Number of cargo ton-miles (including mail).
- (e) Number of meteorological observation stations in the region.

Communications:

1. Broadcasting

- (a) Number of broadcasting stations in the region
- (b) Number of (registered) radio sets - private & public
- (c) Number of (registered) television sets
- (d) Number of rediffusion subscribers.

2. Postal services

- (a) Number of postal establishments, classified by category.
- (b) Number of letters, periodicals, parcels, declared value letters, and money orders (including the values).

3. Telegraphic Services

- (a) Number of telegraphic establishments
- (b) Number of telegrams (inland, foreign) conveyed

4. Telephone Services

- (a) Provincial distribution of telephone installations.
- (b) Number of telephones in use, by Provinces and Divisions.
- (c) Number of effective trunk calls made by Provinces and Divisions.
- (d) Number & value of paid telephone calls
- (e) Length of single-wire lines
- (f) Length of inter-urban lines.

4. Development Planning (A.C.S. & Statistician IV)

- (i) Review of past plan achievements.
- (ii) The current six-year plan.

5. Government and Government Agencies. (Ag. C.S.)

- 1. Trends in the Revenue and Expenditure (Aggregates)
- 2. Sources of Revenue.
- 3. Expenditure -
 - (i) Current
 - (ii) Capital
 - (iii) Pattern by Economic Classification.
- 4. Economic Activities of the Government Agencies as reflected by the pattern of their expenditure.

6. Guide Lines for Policy.

ANNEXURE II

1969 POLL TAX CENSUS SURVEY
SUMMARY OF RETURNS - ALL COUNCILS.

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME	REMARKS
			INCOME GROUP £51 - £300	FLATE RATE INCOME £1 - £50				
1	AKOKO	Akoko Central	908	2449	3357	244	£ 739 S = D =	
		Akoko East P. n.	799	2180	2979	48	156 = =	
		" North P.A.	1092	1899	2991	61	198 5 =	
		" N-East P.A.	490	2484	2974	60	195 = =	
		" South P.A.	991	3098	4089	67	217 15 =	
		" West P.A.	1550	1680	3230	270	877 10 =	
		" Ikare D.C.	2766	1820	4586	433	1,407 5 =	
		" Oka D. C.	5396	171	5567	229	744 5 =	
		TOTAL	13,992	15,781	29,773	1,412	4,589 = =	
2	AKURE	Akure D. C.	8,608	1,112	9,720	352	1,144 = =	
		Idanre D. C.	3,854	2,868	6,722	791	2,370 15 =	
		Ifedore D. C.	3,344	1,304	4,648	356	1,157 = =	
		TOTAL	15,806	5,284	21,090	1,499	4,871 15 =	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME	REMARKS
			INCOME GROUP £51-£300	£1-£50				
3	EGBA	Abeokuta Urban D.C.	668	10,671	11,339	348	£ 5 D	The exercise could not be carried out at Owode and Obafemi Council Areas
		Ifo	1,205	10,214	11,419	10,461	1,131 = =	
		Ikereku	177	1,465	1,642	120	33,998 5 =	
		Odeda	395	12,422	12,817	205	390 = =	
		Oba P.A.	284	4,340	4,624	6	666 5 =	
		Otta	1,590	3,387	4,977	4,861	19 10 =	
							15,798 5 =	
		TOTAL	4,319	42,490	46,818	16,001	52,003 5 =	
4	EGBA DO	Ado-Igbesa	2,420	6,201	8,621	114	370 10 =	
		Iforyin	1,987	3,480	5,467	1,322	4,296 10 =	
		Ketu	1,362	15,910	17,272	1,677	5,450 5 =	
		Ilaro	1,782	4,656	6,438	1,286	4,179 10 =	
		Imala	127	2,829	2,956	18	58 10 =	
		Ipokia	1,175	8,573	9,748	10,782	35,041 10 =	
		TOTAL	8,853	41,649	50,502	15,099	49,071 15 =	
5	EKITI CENTRAL	Ado-Ekiti	543	10,435	10,978	602	1,956 10 =	
		Gbonyin	644	3,256	3,900	197	640 5 =	
		TOTAL	1,187	13,691	14,878	799	2,596 15 =	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
6	EKITI NORTH	Ekiti North D.C.	3,649	91	3,740	114	370	10	=	
		Ikole D. C.	1,804	15	1,819	230	747	10	=	
		TOTAL	5,453	106	5,559	344	1,118	=	=	
7	EKITI SOUTH	Ekiti Southern District Council	10,670	1,403	12,073	360	1,170	=	=	
8	EKITI WEST	Ekiti Western	4,575	459	5,034	898	2,918	10	=	
		Ido-Osi	3,212	285	3,497	59	191	15	=	
		Ijero D.C.	4,688	2,911	7,599	99	321	15	=	
		Otun D.C.	440	3,386	3,796	191	620	15	=	
		TOTAL	12,835	7,041	19,926	1,247	4,052	15	=	
9	IBADAN CITY	Ibadan City Council								The exercise could not be carried out in the City Council Area.
		TOTAL								

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME	REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1 - £50				
10	IBADAN (LESS CITY AREA)	Ibadan East Ibadan North Ibadan South Ibadan West Ibadan South East Ibadan South West						The exercise could not be carried out in these Council areas.
11	IBARAPA	Ibarapa East P.A.	916	4,505	5,421	62	£ 201 10 =	
		Ibarapa West P.A.	1,880	9,276	11,156	21	68 5 =	
		TOTAL	2,796	13,781	16,577	83	269 15 =	
12	IFE	Ife Divisional Council Areas	9,037	6,331	15,368	2,644	8,593 = =	2,644 is provisional figure for newly enrolled Tax-payers. More figures expected from Ifetedo and Origbo areas of the Council.

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1 - £50			£	S	D	
13	IJEBU-ODE	Ijebu-Ode P.A.	2,616	4,023	6,639	2,569	8,349	5	=	
		Ijebu-Igbo	1,608	7,004	8,612	773	2,512	5	=	
		" E-Central	209	1,129	1,338	196	637	=	=	
		" Western	493	2,239	2,732	309	1,004	5	=	
		" Northern	521	753	1,274	264	858	=	=	
		" N-Western	1,236	5,108	6,344	175	568	15	=	
		" Waterside	625	5,078	5,703	1,772	5,659	=	=	
		Ilugun Alaro	537	2,401	2,938	127	422	15	=	
		Ijebu Mushin	313	745	1,058	190	617	10	=	
		Osunmaiye P.A.	146	2,483	2,629	507	1,647	15	=	
		Ijebu Southern (Igasi Modi)	1,576	2,357	3,933	277	890	5	=	
		TOTAL	9,880	33,320	43,200	7,159	23,266	15	=	
14	REMO	Remo (Divisional Council Area)	6,273	9,038	15,311	1,101	3,578	5	=	
15	IJESHA NORTH	Ijesha North D.C.	2,199	8,550	10,749	2,662	8,651	10	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
16	IJESHA SOUTH	Ijesha Urban D.C.	2,017	2,925	4,942	627	2,037	15	=	
		Ijesha South D.C.	7,843	6,141	13,984	643	2,089	15	=	
		TOTAL	9,860	9,066	18,926	1,270	4,127	10	=	
17	OSEUN CENTRAL	Irepodun D. C. Oshogbo								The exercise could not be carried out in this Division
18	OSEUN NORTH-EAST	Ikiru	453	5,155	5,608	68	221	=	=	The exercise could not be carried out in the following six towns in Ifelodun D.C. area:- Obagun, Irabiji, Ada, Agba, Ororowo, and Igbajo.
		Ila Orangun	2,083	3,893	5,976	212	689	=	=	
		Ode-Ottin	977	4,057	5,034	2,677	8,700	5	=	
		Ifelodun	781	810	1,591	204	663	=	=	
		Iree/Bripa P.A.	294	893	1,187	68	221	=	=	
		TOTAL	4,588	14,808	19,396	3,229	10,494	5	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50						
19	OSUN WEST	Ajigbo Ogbomosho								The exercise could not be carried out in this Division.
20	OSUN SOUTH	Egbedore D. C.	2,518	496	3,014	303	£	S	D	The exercise could not be carried out at Iwo and Aiyedade D.C. areas. The figures for Egbedore D.C. are for 10 tax units in Ode-Omu area of the Council. The other 12 Tax Units including Gbongan refused to co-operate and no enumeration could be done there.
		Orile-Omu	1,274	1,776	3,050	101	984	15	=	
		Iwo					327	5	=	
		Aiyedade								
		TOTAL	3,792	2,272	6,064	404	1,313	=	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
21	OKITIPURA	Ese-Odo D.C.								
		Ikale-Idapomarun D.C.	2,727	2,152	4,879	5,778	18,778	10	=	
		Ikale-Idapometa D.C.								
		Ikale-Orisunmeta D.C.								
		Ilaje								
		TOTAL	2,727	2,152	4,879	5,778	18,778	10	=	Figures for Ese-Odo, Idapometa, Orisunmeta and Ilaje not yet ready.
22	ONDO	Ile-Oluji/Okeigbo	2,794	3,604	6,398	1,019	3,311	15	=	
		Ondo Central	5,001	7,174	12,175	7,190	23,367	10	=	
		Ondo Western	725	729	1,454	334	1,085	10	=	
		Ondo Southern	749	2,332	3,081	716	2,307	10	=	
		TOTAL	9,269	13,839	23,108	9,253	30,072	5	=	
23	OWO	Ikamarun	751	2,382	3,133	256	832	=	=	
		Irekari	1,878	430	2,308	152	494	=	=	
		Owo	5,622	6,659	12,281	113	367	5	=	
		TOTAL	8,251	9,471	17,722	521	1,693	5	=	

SERIAL No.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS	
			INCOME GROUP £51-£300	PIAT RATE INCOME £1-£50			£	S	D		
24	OYO NORTH	Irepo Okeiho/Iyanna Shaki	139	5,004	5,223	2,294	7,455	10	=		
			269	13,444	13,713	156	507	=	=		
			388	6,569	6,957	255	823	15	=		
		TOTAL	796	25,097	25,893	2,705	8,791	5	=		
25	OYO SOUTH	Afijio Iseyin D.C. Oyo Southern D.C.	127	4,302	4,429	224	728	=	=		
			309	16,182	16,491	-					
			203	26,403	26,606	115	373	15	=		
		TOTAL	639	46,887	47,526	339	1,101	15	=		
GRAND TOTAL			143,272	322,066	465,338	73,909	240,204	5	=		

Schedule Showing Percentage Increase in Poll Tax
Nominal Roll and Probable Percentage Increase in
Revenue by Councils

Annexure III

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SERIAL NO.	DIVISION	COUNCIL	TOTAL NO. ON NOMI- NAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESS- MENT 1968/69	PROBABLE ADDI- TION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS			% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£	S	D	*	*
1	AKOKO	Akoko Central	3,357	244	11,415	739	=	=	7.1	6.6
		" East P.A.	2,979	48	10,004	156	=	=	1.7	1.6
		" North P.A.	2,991	61	10,031	138	5	=	2.0	1.9
		" N/East P.A.	2,974	60	8,650	195	=	=	2.0	2.1
		" South PA	4,089	67	12,905	217	15	=	1.7	1.7
		" West P.A.	3,230	270	10,789	877	10	=	8.3	8.2
		Ikare Dist. Council	4,586	437	14,624	1,407	5	=	9.3	9.6
		Oke Dist. Council	5,567	229	19,865	744	5	=	4.1	3.6
		T O T A L	29,773	1,412	97,983	4,589	=	=	4.7	4.6
2	AKURE	Akure Dist. Council	9,720	352	37,655	1,144	=	=	3.6	3.2
		Idanre	6,722	791	30,211	2,370	15	=	11.7	7.8
		Ifedore	4,648	356	18,000	1,157	=	=	7.5	6.6
		T O T A L	21,090	1,499	85,866	4,871	15	=	7.1	5.6

* Percentage increase recorded in Columns 8 & 9 could be attributed to number of factors: The degree of evasion or tax avoidance in the past and the degree of cooperation given by house-holders in filling returns in the different Council areas. Particular attention is invited to the large increase recorded in Egba, Egbado, Ijesh North, Ekiti North, Ekiti West, Ijebu, Oshun North, Okitipupa, Ondo and Oyo North Divisions.

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO. ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
3	EGBA	Abeokuta Urban D.C.	11,339	348	45,295	1,131 = =	3.3	2.5
		Ifo	11,419	16,461	38,549	33,998 = -	92.1	38.1
		Ikereku	1,642	120	5,665	390 = =	7.3	6.8
		Odeda	12,817	205	37,995	666 = =	1.5	1.7
		Oba P.A.	4,624	6	14,498	19 10 =	1.3	0.1
		Otta	4,977	4,861	20,944	15,798 5 =	99.3	0.7
		TOTAL	46,818	16,001	162,946	52,003 15 =	34.1	31.9
4	EGBADO	Ado-Igbesha	8,621	114	27,150	370 10 =	1.3	1.3
		Ifonyin	5,467	1,322	25,800	4,296 10 =	24.1	12.0
		Ketu	17,272	1,677	50,072	5,450 5 =	9.7	10.0
		Ilaro	6,438	1,286	21,930	4,179 10 =	2.0	19.0
		Imale	2,956	18	7,587	58 10 =	0.6	0.5
		Ipokia	9,748	10,782	25,215	35,041 10 =	109.5	13.6
		TOTAL	50,502	15,099	157,754	49,071 15 =	30.0	31.0
5	EKITI CENTRAL	Ado-Ekiti	10,978	602	27,581	1,956 10 =	5.4	7.1
		Gbonyin	3,900	197	13,640	640 5 =	5.1	4.7
		TOTAL	14,878	799	41,221	2,596 15 =	5.3	6.3

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO. ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
6	EKITI NORTH	Ekiti North D.C. Ikole Dist.Council	3,740 1,819	114 230	14,899 20,781	370 10 = 747 10 =	0.2 12.7	2.4 3.1
		T O T A L	5,559	344	35,680	1,118 = =	6.4	3.1
7	EKITI SOUTH	Ekiti Southern D.C.	12,073	360	51,236	1,170 = =	3.0	2.0
8	EKITI WEST	Ekiti Western	5,034	898	20,622	2,918 10 =	18.0	14.1
		Ido-Osi	3,497	59	11,310	191 15 =	1.7	1.6
		Ijero Dist.Council	7,599	99	27,034	321 15 =	1.3	1.1
		Otun Dist.Council	3,796	191	11,582	620 15 =	5.0	5.3
		T O T A L	19,926	1,247	70,548	4,052 15 =	6.2	5.7
9	IBADAN CITY	Ibadan City Council	-	-	68,800	-	-	-
		T O T A L						

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
10	IBADAN (LESS CITY AREA)	Ibadan East			46,242			
		" North						
		" South						
		" West						
		" S-East						
		" S-West						
		TOTAL						
11	IBARAPA	Ibarapa East P.A.	5,421	62	37,117	201 10 =	1.1	0.5
		Ibarapa West D.C.	11,156	21	16,704	53 5 =	0.2	0.4
		TOTAL	16,577	83	53,821	269 15 =	0.6	0.5
12	IFE	Ife Divisional Council	15,368	2,644	155,000	8,593 = =	17.1	5.5

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
13	IJEBU-ODE	Ijebu-Ode D.C.	6,639	2,569	24,560	8,349 15 =	31.1	33.0
		" Igbo	8,612	773	27,203	2,512 5 =	9.0	9.2
		" E-Central	1,338	196	4,211	637 = =	14.9	14.2
		" Western	2,732	309	8,688	1,004 5 =	11.1	11.5
		" Northern	1,274	264	4,380	858 = =	20.4	19.5
		" N-Western	6,344	175	18,801	568 15 =	2.6	2.0
		" Waterside	5,703	1,772	18,250	5,659 = =	31.0	30.9
		Ilugun Alaro	2,938	127	8,812	422 15 =	4.4	4.5
		Ijebu-Mushin	1,058	190	3,561	617 10 =	18.0	16.8
		Oshunmariyegun P.A.	2,629	507	8,051	1,647 15 =	19.2	20.6
		Ijebu Southern	3,933	277	112,977	890 5 =	7.2	6.9
		T O T A L	43,200	7,159	139,594	23,266 15 =	16.6	16.7
14	REMO	Remo Divisional Council	15,311	1,101	52,636	3,578 5 =	7.1	6.8
15	IJESHA NORTH	Ijesha North D.C.	10,749	2,662	34,045	8,651 10 =	24.8	25.4

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£ S D		
16	IJESHA SOUTH	Ilesha Urban D.C.	4,942	627	16,362	2,037 15 =	12.0	12.2
		Ijesha South D.C.	13,984	643	38,221	2,089 15 =	4.5	5.5
		T O T A L	18,926	1,270	54,583	4,127 10 =	6.6	7.3
17	OSHUN CENTRAL	Irepodun D.C.			23,350			
		Oshogbo D.C.			26,000			
		Ede Dist.Council			34,990			
		T O T A L			84,340			
18	OSHUN NORTH	Ikirun	5,608	68	17,470	221 = =	1.2	0.8
		Ila-Orangun	5,976	212	20,847	689 = =	1.1	3.3
		Odo-Otin	5,034	2,677	16,053	8,700 5 =	54.0	54.0
		Ifelodun	1,591	204	24,008	663 = =	1.2	2.7
		Iree/Tripa P.A.	1,187	68	3,494	221 = =	5.6	6.2
		T O T A L	19,396	3,229	81,882	10,494 5 =	16.6	12.8

SL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
19	OSHUN WEST	Ejigbo Ogbomosho						
		TOTAL						
20	OSHUN SOUTH	Egbedore D.C.	3,014	303	22,263	924 15 =	10.0	3.4
		Orile-Owu	3,050	101	13,229	327 5 =	3.2	2.4
		Iwo Aiyedade			53,255 47,018			
		TOTAL	6,064	404	141,765	1,313 = =	3.3	0.9

ARCHIVES OF OYSS

Serial No.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£ S D		
21	OKITIPUPA	Ese-Odo D.C. Ikale Idapomarun D.C. Ikale Idapometa D.C. Ikale-Orisumeta D.C. Ilaje	4,879	5,778	19,452 16,270 11,748 10,190 16,583	18,778 10 =	117.2	115.2
		T O T A L	4,879	5,778	74,248	18,778 10 =	117.2	115.2
22	ONDO	Ile-Oluji/Okeigbo Ondo Central Ondo Western Ondo Southern	6,398 12,175 1,454 3,081	1,019 7,190 334 710	29,665 52,905 4,845 11,726	3,311 15 = 23,367 10 = 1,085 10 = 2,307 10 =	15.6 59.1 22.9 22.5	11.2 44.1 22.4 19.6
		T O T A L	23,108	9,253	99,141	30,072 5 =	39.1	30.5
23	OWO	Ekanarun Irekari Owo	3,133 2,308 12,281	256 152 113	9,720 8,154 38,315	832 = = 494 = = 367 5 =	8.1 6.5 0.9	8.5 6.0 0.8
		T O T A L	17,722	521	56,189	1,693 5 =	2.9	3.0

SERIAL NO	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS			% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£	£	D		
24	OYO NORTH	Irepo	5,223	2,294	29,781	7,455	10	=	43.9	35.8
		Okeiho/Iganna	13,713	156	41,123	507	=	=	1.1	1.2
		Shaki	6,957	255	30,241	828	15	=	3.2	2.8
		TOTAL	25,893	2,705	92,145	8,791	5	=	10.4	9.5
25	OYO SOUTH	Afijio P.A.	4,429	224	25,003	728	=	=	5.0	2.8
		Iseyin D.C.	16,491	-	50,180	=	=	=	0.0	-
		Oyo Southern D.C.	26,606	115	61,144	373	15	=	4.3	0.6
		TOTAL	47,526	339	136,627	1,101	15	=	0.7	0.8
GRAND TOTAL			465,338	73,909	2,244,113	240,204	5	=	15.8	10.6

Ref. No. T.1932/1.

STATE TAX BOARD CIRCULAR
No. 4/1969.

Ministry of Finance,
Internal Revenue Division,
P. M. Bag 5147,
Ibadan.

To:

10th June, 1969.

All Secretaries and Sec./Treasurers
of Local Government Councils.

All Local Government Councils'
Divisional Advisers.

All Officers in charge of
Tax Districts,
Western State of Nigeria.

Control and supervision of local government council assess-
ment and collection work by the Internal Revenue Division of
the Ministry of Finance

It is hereby notified for general information that by virtue of a recent Executive Council decision, a re-organisation of the Internal Revenue Division of the Ministry of Finance is being effected to enable Internal Revenue Officers not below the rank of an Executive Officer (Tax) - Scale C(E)2, or Inspector of Taxes - Scale (A), to be posted to take charge of specified groups of local government councils in all the Administrative Divisions of the Western State. For purpose of administration and supervision, the State is divided into four Zones the headquarters of which are situate in Ibadan, Oshogbo, Abeokuta and Akure. A Principal Inspector of Taxes, is placed in charge of each zonal headquarters to supervise the activities of officers working in each zone.

2. An officer posted to take charge of any group of District Councils, even though he will have to be resident in a specified town, has to visit from time to time (e.g. once or twice a week at the initial stage) the other district council offices to supervise their day to day functions. The duties of the charge officer include:

(a) instructing the council staff on:

(i) how to implement properly those provisions of the

Western Nigeria Income Tax Law relevant to assessment

and collection of tax by local government councils from self-employed persons with annual income of £300 and below; e.g. Sections 17, 36, 44, 47, 48A (assessment procedure, revision on objection); 51, 52 (rights of appeal and procedure); 56, 57, 58 (collection procedure and appointment of Tax Collectors); 63 - Suit for Tax, 64 (remission or exemption on ground of poverty) 65 - refund of tax overpaid);

(ii) proper use of the various Tax Forms and book-keeping of Tax records e.g. Collection Lists (S.T.B. Forms 22 and 23) and Cash Book;

(b) ensuring that every taxable male adult of or above 16 years of age on first day of every year of assessment is either on the Nominal Roll of the Council in whose area he is resident or on the Assessment Register of the local Internal Revenue office;

(c) supervising physically, to the greatest extent possible, the activities in the field of Tax collectors appointed under Section 56 and, where necessary, take active part in ensuring that only suitable persons or local chiefs are appointed as Tax Collectors;

(d) giving expertise to Area Assessment Committees in the assessment of variable tax on income between £101 - £300 as well as assisting Rating Authorities to perform the functions outlined in Section 3(2) of the Income Tax Amendment Law No. 20 of 1964;

(e) carrying out regular and thorough local investigations to discover taxpayers whose annual income does exceed £300 for transfer to the Assessment Register of the local Internal Revenue Office.

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3. The important features of the re-organisation are as follows:-

- (a) in accordance with Section 3(1)(a) of the Income Tax Amendment Law No. 20 of 1964, the staff of the local government council who have hitherto been engaged on tax assessment and collection work will in future function under the direct supervision and control of the Internal Revenue Officer in charge of the group of councils in which the particular council is now placed as shown in the attached schedule;
- (b) the Charge Officer will run a training scheme for the clerical staff of the councils within his group. Notes of Lessons will be supplied to each candidate;
- (c) each council will make available to the officer that may be posted to work in its area of jurisdiction office accommodation and necessary equipment.

4. The expressed wish of the Government is that all local government councils should cooperate fully to ensure that the efforts now being made through this new arrangement to improve considerably the revenue accruing to councils from Taxation may yield maximum results.


(S.A.L. ADELATA)
Commissioner of Internal Revenue.

FAIA/Wike

SCHEDULE OF DUTY POSTS FOR LOCAL GOVERNMENT ASSESSMENT
AND COLLECTION WORK - ZONE 1
IBADAN ZONE - Nos. 1 - 5

Supervising Officer - Principal Inspector of Taxes, Ibadan.

<u>Group No.</u>	<u>Station of Residence of Officer-in-Charge</u>	<u>Councils</u>	<u>Officer in Charge</u>
1	IBADAN	(i) Ibadan City Council	Senior Executive Officer.
	"	(ii) Ibadan East District Council	
		(iii) Ibadan South -do-	
2	IBADAN	(i) Ibadan North District Council	Higher Executive Officer.
	"	(ii) Ibadan South West "	
	"	(iii) Ibadan South East "	
3	IGBOORA	(i) Ibadan West D. C.	Executive Officer.
	"	(ii) Ibarapa East Provisional Authority	
	"	(iii) Ibarapa West -do-	
4	OYO	(i) Oyo Southern D. C.	Executive Officer.
	"	(ii) Isẹyin District Council	
	"	(iii) Ifigbo Provisional Authority	
	"	(iv) Ejigbo District Council	
5	OKE-IHO	(i) Irepo District Council	Executive Officer.
	"	(ii) Okeho/Igama District Council	
	"	(iii) Shaki District Council	

SCHEDULE OF DUTY POSTS FOR LOCAL GOVERNMENT COUNCIL
ASSESSMENT AND COLLECTION WORK - ZONE II

OSHOGBO ZONE - Nos. 6 - 9

Supervising Officer - Principal Inspector of Taxes, Oshogbo.

<u>Group No.</u>	<u>Station of Residence of Officer in Charge</u>	<u>Councils</u>	<u>Officer in Charge</u>
6	OSHOGBO	(i) Oshogbo District Council	<u>Higher Executive Officer.</u>
	"	(ii) Ede District Council	
	"	(iii) Iwo District Council	
	"	(iv) Ogbomoso Dist. Council	
7	I L A	(i) Odo-Otin Dist. Council	<u>Executive Officer</u>
	"	(ii) Ila District Council	
	"	(iii) Ikirun District Council	
	"	(iv) Irepodun " "	
	"	(v) Ifelodun " "	
8	IJESHA	(i) Ilesha Urban Dist. Council	<u>Executive Officer</u>
	"	(ii) Ijesha Northern Dist. "	
	"	(iii) Ijesha Southern " "	
9	ILE-IPE	(i) Ife Divisional Council	<u>Higher Executive Officer.</u>
	"	(ii) Orile-Owa D. C.	
	"	(iii) Egbedore D. C.	
	"	(iv) Aiyedade D. C.	

SCHEDULE OF DUTY POSTS FOR LOCAL GOVERNMENT COUNCIL
ASSESSMENT AND COLLECTION WORK - ZONE III

ABEOKUTA ZONE - NOS. 10 - 16

Supervising Officer - Principal Inspector of Taxes, Abeokuta.

<u>Group No.</u>	<u>Station of Residence of Officer in Charge</u>	<u>Councils</u>	<u>Officer in Charge</u>
10	ABEOKUTA	(i) Abeokuta Urban Dist. Council	Higher Executive Officer.
	"	(ii) Egba Obafemi District "	
	"	(iii) Qba Provisional Authority	
	"	(iv) Egba-Odega Dist. Council	
	"	(v) Egba-Owode " "	
11	I F O	(i) Egba Ifo District Council	Executive Officer
	"	(ii) Imala District Council	
	"	(iii) Otta District Council	
	"	(iv) Egba-Ikerekun D. C.	
12	ILARO	(i) Ado-Igbesa Dist. Council	Executive Officer
	"	(ii) Egbado-Ifoyin D. C.	
	"	(iii) Ipokia District Council	
	"	(iv) Ilaro " "	
	"	(v) Egbado-Ketu " "	
13	IJEBU-ODE	(i) Ijebu-Ode District Council	Senior Executive Officer.
	"	(ii) Ilugun-Alaro " "	
	"	(iii) Ijebu Southern " "	
	"	(iv) Ijebu Western District Council	
14	SHAGARI	Ijebu-Remo Divisional Council (containing some 12 local councils)	Higher Executive Officer.
15	IJEBU-IGBO	(i) Ijebu-Igbo Dist. Council	Executive Officer
	"	(ii) Ijebu Northern Dist. "	
	"	(iii) Ijebu North Western D.C.	
16	IJEBU-IFE	(i) Ijebu-Ifeushin Provisional Authority	Executive Officer
	"	(ii) Ijebu East Central D. C.	
	"	(iii) Oshunmaiyegun Provisional Authority	
	"	(iv) Ijebu Waterside D. C.	

SCHEDULE OF DUTY POSTS FOR LOCAL GOVERNMENT COUNCIL
ASSESSMENT AND COLLECTION WORK - ZONE IV

AYIRE ZONE - NOS. 17 - 23.

Supervising Officer - Principal Inspector of Taxes, Akure.

<u>Group No.</u>	<u>Station of Residence of Officer in Charge</u>	<u>Councils</u>	<u>Officer in Charge</u>
17	O W O	(i) Akure District Council	Higher Executive Officer.
	"	(ii) Ifedore " "	
	"	(iii) Owo " "	
	"	(iv) Irekara " "	
	"	(v) Ekanarun " "	
<u>NOTE:</u> D.E.O. at Akure Tax District Office to look after Akure and Ifedore.			
18	ONDO	(i) Ire-Oluji Oke-Ibe D. C.	Higher Executive Officer.
	"	(ii) Idanre District Council	
	"	(iii) Ondo Central " "	
	"	(iv) Ondo Southern " "	
19	ORISUMETA	(i) Ikole Idapomaran D. C.	Executive Officer
	"	(ii) Ikole Orisumeta D. C.	
	"	(iii) Ikole Idapometa D. C.	
	"	(iv) Ese-Odo District Council	
20	ADO-EKITI	(i) Ado District Council	Higher Executive Officer
	"	(ii) Ekiti South D. Council	
	"	(iii) Oponrin District Council	
	"	(iv) Ido Osi " "	
21	IJERO	(i) Ijero District Council	Executive Officer
	"	(ii) Otun " "	
	"	(iii) Ekiti West " "	
	"	(iv) Ekiti North " "	
	"	(v) Ikole " "	
22	IKARE	(i) Akoko North Provisional Authority	Executive Officer
	"	(ii) Akoko Central -do-	
	"	(iii) Akoko North East -do-	
	"	(iv) Ikare District Council	
23	O K A	(i) Oka District Council	Executive Officer
	"	(ii) Akoko East Prov. Authority	
	"	(iii) Akoko South -do-	
	"	(iv) Akoko West -do-	

Our Ref. No. C.1603/20.

Ministry of Finance,
Internal Revenue Division,
Ibadan.

10th January, 1969.

The Secretary to the Military Government
and Head of Service,
Office of the Military Governor,
Ibadan.

Dear Sir,

Report by Tax Administration Committee

In a letter Reference No. SP/S.215/84 dated 27th December, 1968, you conveyed to us the decision of the Executive Council of the Western State of Nigeria to set up a Tax Administration Committee to be headed by Mr. F.A.I. Adelaja, Commissioner of Internal Revenue with Dr. C. S. Ola, Assistant Commissioner of Internal Revenue and Mr. I. O. Ogun, Under Secretary, Ministry of Local Government and Chieftaincy Affairs, as members.

2. The terms of reference of the Committee were given to be:

- (a) to advise Government on appropriate machinery for the collection and administration of taxes and rates in the State, and
- (b) to advise on the measures for the implementation of the proposals made at last Monday's meeting of the Leaders of Thought in the State in relation to the rates and taxes in the State.

3. In view of the direction that the Committee should submit its report within two weeks, Mr. Adelaja, who was then on vacation leave at the time of setting up the Committee, had to cut short his leave and resume duty at once.

4. The Committee held four meetings and the following is the report of their deliberations:

A. - Machinery for the collection and administration of taxes and rates in the State.

5. The Committee first of all reviewed the point that there are three categories of taxpayers in the State as follows:-

- (i) all employees including expatriates who earn fixed salaries or wages and for whom Pay As You Earn Scheme is being operated;

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- (ii) all self-employed persons including expatriates whose annual incomes exceed £300 per annum and who, under certain provisions of the Western Nigeria Income Tax Law, are required to file annual Returns of Income derived from their business activities; such returns of income to be supported with statements of accounts showing how the income or loss declared had arisen together with a balance sheet showing assets and liabilities of the taxpayer at the end of the accounting period. This category includes cash-crop (cocoa) farmers, professional men like private legal and medical practitioners, engineers, big traders, partnerships, contractors etc.;
- (iii) self-employed persons whose annual incomes are £300 and below and who, in practice, are not required to file the statutory returns of income and who do not usually keep any reliable records of their business activities. In this category are craftsmen like tailors, barbers, carpenters, brick-layers, petty traders, gold-smiths, cycle-repairers, food crop farmers etc. The assessment and collection work is largely done by the various local government councils.

6. The assessment and collection of income tax from taxpayers in categories (i) and (ii) in paragraph 5 above are exclusively handled by the trained staff of the Internal Revenue Division of the Ministry of Finance and the Committee is satisfied that, barring the question of delay in filling vacancies in the senior posts in the Division, the present taxation machinery is working quite satisfactorily as reflected in the fact that the figures of income tax collection for 1967/68 (£2,531,330) exceeded the budgeted estimate (£2,400,000) resulting in a surplus of £131,330. The following aspects of the

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machinery which had made comparatively much easier the assessment and collection of tax from taxpayers in categories (i) and (ii) mentioned above are of course desired to be underlined or emphasised because it is the strong view of the Committee that much of the discontent and agitation arising from the assessment of taxpayers in category (iii), i.e. the low income group of taxpayers whose income is below £300 per annum, stemmed largely from the fact that the bulk of the taxpayers in this category are ignorant of their rights of objection and appeal against tax assessments under the Income Tax Law:-

Firstly: Both the employee - taxpayers who pay tax under the P.A.Y.E. Scheme and the self-employed persons whose incomes exceed £300 per annum, take full advantage of the provisions in the Income Tax Law regarding objection. Under the Law (Section 48) a self-employed taxpayer can object to an assessment raised on him by the Inspector of Taxes following the examination and adjustment of the business accounts submitted by him for tax purposes. An employee can also object to the Code number determined for him if he feels his tax-free allowance included in his tax computations is under-stated. If the objection is found to be valid, a downward revision of his assessment is made.

Secondly: If still dissatisfied with the way his objection has been disposed of by the Tax Board official concerned, the taxpayer has a right of appeal under sections 51 and 52 of the law either to the Local Appeal Committee or the High Court or both.

Thirdly: Where it can be proved beyond reasonable doubt that payment of assessed tax in a lump sum will cause hardship, arrangement to pay in two or more instalments is permitted under section 62.

7. Having analysed the situation with regard to the various categories of taxpayers, the Committee took the view that a review in accordance with the terms of reference (a) (i.e. to advise government on appropriate machinery for the collection and administration of taxes and rates in this state) would affect only taxpayers in category (iii) - that is self-employed persons with income of £300

and below and whose assessment and collection work had heretofore been largely carried on by the area assessment committees and local government councils with the Tax Board officials presiding over the area assessment committee meetings.

8. Again, although the first term of reference mentions "machinery for the collection and administration of taxes and rates", the Committee has considered necessary some slight expansion thus: "machinery for the assessment, collection and administration of taxes and rates".

9. Before suggesting any reform in assessment procedure, the Committee would like to make an important observation on the basic idea of imposing income tax not on ascertained income of a person but on an assumed minimum income. Although the practice has been going on for some eight years, nevertheless there is no doubt that the practice cannot be defended where orthodox and scientific income tax practice, such as is in existence in other advanced commonwealth countries like Britain and Canada, is being practised. Nor is this system known to us to be in existence in any of our Sister States in Nigeria or even in other West African countries.

10. The Committee therefore suggests that instead of imposing income tax and development contribution on assumed income and thereby taxing jobless persons who have no income of their own:-

(i) a poll tax of 50/- should be imposed on self-employed persons whose income can be ascertained to be within the income group of £1 - 50 a year;

(ii) persons of or above the age of 16 years who have no income of their own or who are jobless should be exempt from payment of both the poll tax and income tax on the ground that no where in the Federation except in the Western State is income tax levied on assumed income as imposed by Section 17A of the State Income Tax and Development Contribution Law.

It may be pertinent to remark that in other Common-wealth countries e.g.

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Britain and Canada, a person with an income of £330 is exempt from tax. This shows the great importance attached by these Common-wealth countries to the need to lighten the burden of taxation on persons on or below subsistence level. The position is worse in the Western State where the average living expenditure is about 4/- a week per head or £1 a week for a family of five which is unquestionably much below the £330 subsistence level in the Common-wealth countries referred to above. It is appreciated that this country is not developed enough yet to the stage of granting such very generous exemptions as given by these Common-wealth countries but the fact remains that a starving man ought not to be further burdened with tax if injustice and social upheaval are to be avoided.

11. Assessment Procedure for persons with incomes of £51 - 300.

In each of the 113 local government councils, Area Assessment Committees are appointed to handle assessment. The composition of each Area Assessment Committee is:

- An official of the State Tax Board not below the rank of an Executive Officer (Tax) as Chairman;
- The Secretary of the Council;
- The Treasurer of the Council;
- The Senior Rates Clerk.

So far, the Committees have very little or no facts and figures to guide them in determining:

- (i) who should pay the minimum flat rate tax imposed on assumed minimum income of £50;
- (ii) what average income is derivable from each of the various crafts and trades including farming engaged in by majority of those concerned.

As a result, a lot of guess work has had to be done. This should be remedied. Fortunately, following the deliberations at a meeting held recently by Divisional Advisers of the Ministry of Local Government and the senior staff of the Internal Revenue Division, at the instance of the Permanent Secretary, Ministry of Finance, information has been called for from all local government councils requesting their area

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assessment committees to examine closely into the local operations of the various occupations, trades or crafts engaged in in their areas with a view to determining what the average annual income is derived from each. A list of the known occupations, trades or crafts was supplied to each Local Government Council. Attached as appendix "A" is a schedule coordinating the data supplied by the Councils. This Occupational Chart will serve as a guide to Area Assessment Committees when assessing persons on incomes of between £51 and £300, thereby ensuring some measure of uniformity in assessment.

12. Again it is strongly suggested that a simple Accounting book with necessary forms to enter daily or weekly takings and expenses already prepared by a member of the Committee (Dr. C.S. Ola) as well as a ruled accounting book prepared by a chartered accountant in public practice (Mr. Olu Ayoola) may be adopted and translated into Yoruba by an expert in this field. These two books in Yoruba language can be sponsored by the Government for publication by the Government Printer for free distribution to taxpayers. This is likely to be a permanent solution to complaints of poor weather and resulting trade deficit. For if the State can educate all taxpayers to keep proper records, the question of over assessments will hardly arise. If proper records result in a loss, tax will not be payable. At present no reasonable tax official will exempt a self-employed person from payment of tax without satisfying himself that there is in fact no profit. He can only do this where adequate records are kept. The Committee feels that this is the time to get taxpayers to keep adequate records and here is a field in which Government can help as it has done in the case of the publication - "HOW TO KEEP SIMPLE ACCOUNTS" written by an official of the Western State Tax Board and now being freely distributed. The emphasis this time should be on the language which the generality of taxpayers can understand; and that is, Yoruba.

13. With the standardised chart showing average income from each trade, the persistent allegation of arbitrary assessment is most likely

to disappear. But then the assessment, even when based on the chart, is in no way final. A vigorous campaign should be embarked upon to educate the mass of their rights of objection and appeal under the Law - Sections 48 and 51. This is considered to be extremely important as much of the social disorders resulting from anti tax agitation was presumably due to the feeling of the average low-income-group-taxpayer that the first assessment made by an area assessment committee is always final and that he has no means of seeking a redress.

14. In order to facilitate quick disposal of pending appeals, Appeal Committees should be given definite instruction to hold meetings at least once a month, no matter the smallness of the number of appeals pending except where there is none. During the peak period, i.e. between November to March, they could meet twice or even thrice a month. At present the composition of the Appeal Committee as published in Western Nigeria Extra-ordinary Gazette No. 20 of 19th February 1966 is as follows:-

- (i) The Local Government Adviser for the area or his representative - Chairman;
- (ii) the most senior official of the Accountant-General's department in the area not below the rank of Executive Officer - Member;
- (iii) the most senior official of the Ministry of Education in the area not being an officer below Scale A - Member.

It is recommended that a local person of repute should be included in the membership of the Appeal Committee to make the panel look not purely bureaucratic.

15. Machinery for Collection:

At present tax and rates are usually paid simultaneously in bulk. The following modifications are suggested:-

- (a) tax and development contribution together with special rates imposed for amenities enjoyed locally by a community should be collected in three instalments provided the last instalment is paid on or before 31st March of the year of assessment; safeguards might in future be introduced against possible abuse of the recommended concession such as impersonation;

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- (b) the present system of collection centres around the taxable adult as a person. Time there was when the head of the family was saddled with the responsibility of preparing a schedule showing all the taxable adults in his compound. This arrangement clearly imposed a duty on the head of the family of including in the list all taxable adult members in the compound. The result of this is that evasion of tax was severely limited since the head of the family realised that any false declaration the statement or omission in the list would be visited with severe punishment. Indeed, the head of the family not only compiled the list, but undertook the collection of the taxes from various members of the family and handed over the proceeds sometimes in bulk to the rate clerks. The Committee therefore recommends the appointment, as Tax Collectors, of Chiefs, Mogajis and Quarter-heads as appropriate in the various local council areas on a commission of not less than 1 per cent;
- (c) a campaign to be organised to induce heads of households to furnish on the statutory form (STB form 1) distributed to them annually, the names of all male persons resident in their households or compounds. This will help to bring up to date Nominal Roll of all persons liable to both poll tax and income tax and development contribution;
- (d) until recently, the Local Government Police used to be of considerable help in tax collection exercise. Even though the Force was not usually armed like the Nigeria Police, its members had the fear around them which made tax defaulters surrender themselves to arrest made by council officials assisted by a few local government police officers during tax raids. But with the recent integration of the Local Government Police Force with

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Nigeria Police, a great vacuum had been created. The appointment of Akodas under the Law Enforcement Law to take over this particular duty of assisting in tax collection has proved most ineffective as evidenced by the events of the past few weeks when tax defaulters not only resisted arrests but actually attacked tax officials because no police officers accompanied them on tax raids. It is strongly recommended that uniformed police officers should be provided to help in tax collection.

B. - Measures to implement certain proposals made at the last meeting of the Leaders of Thought held on Monday, December 23, 1968, in Ibadan.

16. The following four out of the eight proposals made at the meeting are relevant to tax:-

- (a) Instalmental payment of tax by flat-rate and assessed taxpayers;
- (b) unnecessary and unsupported charges to be revoked;
- (c) Assessment Committee and method of assessment to be investigated;
- (d) the possibility of extending flat-rate tax of ₦3. 5/- to include those with chargeable annual income of up to ₦100.

17. The Committee deliberated on each item as follows:-

- (a) Instalmental payment of Tax by flat-rate and assessed taxpayers: - Under Section 57 of the Income Tax Law, a self-employed person assessed on income exceeding ₦300 can pay his tax in two instalments - the first half within two months of raising the assessment and the balance on or before 31st March of the year of assessment. In addition to this concession, a Scheme under Section 62 of the Income Tax Law for instalmental payment of tax spread over 9 to 12 months by self-employed taxpayers whose total assessable incomes exceed ₦300 per annum and who maintain banking accounts, has been introduced since August 1966. This important advantage of spreading

payment of tax over several months within a year is denied self-employed persons paying tax (and special rates) to Local Government Councils. In view, however, of the comparatively small amount of the average tax payable which is usually between £5 and £6, it is not considered economical to introduce for this group of taxpayers as elaborate a scheme for instalmental payment as is in operation both for employees and self-employed taxpayers with incomes above £300. But it is definitely unfair to expect the average poor farmer or petty trader to pay in a lump sum, tax and development contribution, special rates for specific services and perhaps compulsory savings towards the National Reconstruction and Development Savings Scheme. The Committee therefore suggests that a modified form of instalmental payment as recommended in paragraph 15(a) above should be introduced.

(b) Unnecessary and unsupported charges to be revoked:

Imposition of special rates in a particular Council area is governed by specific conditions laid down in Ministry of Finance's Circular Letter and such rates are not imposed unless the conditions have been fulfilled. The truth is that no special rates are imposed in any community except with the consent of the majority of the Community in the area, which consent must have been ascertained by both officials of the Ministry of Finance and Local Government and Chieftaincy Affairs. In addition, a clear directive is contained in a Circular Letter issued by the Ministry of Local Government and Chieftaincy Affairs that special rates should not be collected from people in areas where the amenities for which they are levied are not provided. Again, the Committee has discovered after much deliberations and some research

into the financial capacity of some communities resident in certain district council areas that not all these communities were financially able to bear the cost of maintaining essential services like electricity and pipe borne water supply, the heavy capital costs of which were largely borne, in the first instance, by the former civilian government. What seemed to have happened was that some communities, because of their support - often more solicited than spontaneous - for the political party in power, had these very expensive and costly social services like electricity and pipe-borne water provided for them without giving sufficient thought to recurrent cost of maintenance. Also, in certain areas the move to provide these amenities was made by the more enlightened and well to do sons and daughters not resident in the particular towns or villages with the result that such non-resident persons were generally not available to pay the special rates imposed to meet the recurrent maintenance expenses of such services. This has made the rate burden too heavy on the stay-at-homes who are unquestionably less financially able to bear the cost of maintenance. The Committee would therefore advise Government to call on the various communities now paying special rates for services already provided for them to take a fresh decision at an ad hoc mass meeting of all the citizens concerned as to whether they wish to retain those services. The continuance or otherwise of the special rates involved will depend on the decision of each of the communities involved. This advice is of course not meant to apply in cases where agreements already exist for repayment of loans granted by Government for social services already provided.

Additional levies such as Guard Rates etc. Applications for these should be forwarded to the State Tax Board only after the people of the area concerned have been previously informed through wide publicity e.g. rediffusion announcements for a whole week. Any protests against the proposed rates should always accompany recommendations to the State Tax Board. This will enable the Tax Board appreciate fully well whether the additional levies should be approved or rejected.

Additional fees collected such as Motor Park collections and Market Dues: These should no longer be collected in areas where services such as erection of market stalls, and building in Motor Parks are absent. It is the Committee's view that collections should be based only on services provided.

(c) Assessment Committees and method of assessment to be investigated:

Further to the suggestion to effect improvement in assessment procedure already contained in paragraph 13 above, it is the Committee's view that the Area Assessment Committee as at present constituted could not know the people in its area intimately enough to enable it raise fair and adequate assessment. And even where the local council officials on the Committee knew the people very well, they were usually so much involved in local politics (in the wider sense) that they were often afraid to point out those known to have sufficiently high income to be assessed above the average level. It is therefore suggested that the present Area Assessment Committee should be reconstituted to include one or two local men of high integrity who will help officials both of the State and local Governments in assessment work.

(d) The possibility of extending flat rate tax of £3. 5/- to include those with chargeable annual income of up to £100;

(i) A veritable source of discontent among the low income group taxpayers has always been the sharp disparity in the rates of tax payable by persons resident in the Western State and those resident in territories immediately adjacent to the State especially Lagos area. The following is the comparative present situation in Lagos and in the West regarding rates of tax payable by persons with incomes not exceeding £300:-

	<u>Lagos (income rate only; no tax and Development Contribution)</u>	<u>Western State: Tax and Development Contribution</u>
Income not exceeding £100	£=: 10s: =d	£6. 5s: =d
On income of £200	£1. =. =	£12. 10s. =d
On income of £300	£3. =. =	£18. 15s. =d

(ii) Even though the income rate payable in Lagos by a person on £100 income is only 10/- he continues to enjoy free of charge good water supply and electricity while his counterpart in some parts of the Western State enjoys none of these amenities after paying £6. 5/-; and where he does, he has to pay special rate ranging from 25/- to 40/- or more for either electricity or water. This explains the reason for the mass exodus of taxpayers in the recent past from Ikeja area, then part of the Western State, to the then Federal territory of Lagos. Although it is realised the Western State was meant by the former civilian government to play the role of a pace-setter by calling on its citizens to make special sacrifice, events of the past five

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years in this State had definitely proved so trying and unnerving that it will be unrealistic to expect people to respond as readily and cheerfully to appeals for still greater sacrifice as they did during the regime of the former civilian government. The time has indeed come when the people of this State should be allowed to march forward pari passu with the rest of Nigeria by bearing as far as possible equal share of tax burden.

- (iii) It is one of the characteristics of good and scientific tax system that the income to be assessed to tax must be certain and not assumed or guessed. Although it is realised much of the revenue derived from taxpayers in the low income group (i.e. £300 income and below) comes from the flat rate taxpayers assumed to have a minimum income of £50 once a male adult attains the age of 16 years and above, there is ample evidence that most of those affected are unemployed and have to depend on their relatives both for subsistence and payment of the flat rate tax annually. Since the extended family system is still very much with us, untold hardship is being caused to many heads of families throughout the State for having to bear not only their own tax burden but that of the other unemployed and/or unemployable members of their families who must be ransomed from year to year when arrested by tax-collectors and Akodas and herded in publicly-displayed and expanded-metal cages. We therefore re-affirm our recommendation in paragraph 10 above.

(iv) If the proposals to impose a poll tax of only £2. 10/- on persons within the £1 to £50 income group is put into effect, it is felt that the number of the evaders will considerably reduce and the resulting shortfall in revenue will then be made up from the anticipated increase in the Nominal Roll.

(v) Attached as Appendix "B" is a comparative statement showing the numbers of taxpayers in the State who paid flat rate tax and development contribution on assumed minimum income of £50 and those assessed on incomes of £51 to £100 for the years of assessment 1965/66, 1966/67 and 1967/68. The following figures for 1967/68 are quoted:-

<u>Category of Taxpayers</u>	<u>Number of Taxpayers</u>	<u>Tax and Development Contribution paid</u> £
(a) Income group of £50	485,823	1,446,907
(b) Income group of £51 - £100	222,849	830,277 *
	708,672	2,277,184
	=====	=====

(vi) If, as proposed at the Leaders of Thought meeting, both categories of taxpayers were to pay flat rate of £3. 5/- for 1968/69, total tax will be £2,303,184 - an increase of £26,000 over 1967/68 figures quoted above due to the increase in rate of tax from £3 to £3. 5/-. If, as suggested above by the Committee, all persons within the £50 minimum income group were to pay a poll tax of 50/- per capita and those assessed on incomes of £51 to £100 left to pay on the same basis as for 1967/68 i.e. on the average of £3. 14. 6d per person, we will have the following

*(average of £3.14.6d per person).

..../16..

figures:-

Income group of £1 to £50	- 485,823 @ 50/-	= £1,214,558
Income group of £51 - £100	- 222,849 @ £3.14.6d	= <u>830,277</u>
		£2,044,835

=====

A shortfall of £232,349. But if, as envisaged, the number of tax evaders considerably decreases because of the introduction of a poll tax of 50/- instead of income tax and development contribution of £3. 5/- flat, it is possible that the shortfall will disappear entirely and, of course, the cause of discontent which had led to rioting would have been removed. We, therefore, do not support the idea of extending flat rate tax of £3. 5/- to include those assessed on income of up to £100, as this will merely shift the area of agitation from those in the income group of £51 to £100 to those in income group of £1 to £50. For example, a person whose income is only £10 a year will pay the same flat rate tax of £3. 5/- with someone with £100 income. A more equitable arrangement in our humble view is the recommendation to impose a poll tax as mentioned in paragraph 10 above on income group of £1 to £50 and allow those in income group of £51 to £100 to continue to be assessed by the Area Assessment Committees. The various proposals under paragraphs 11 to 15 have been made to lighten the tax burden of those in income group of £51 to £100.

18. Direct Assessment by Local Council analysed into
Income Groups - 1967/68.

	<u>Number</u>	<u>Income Tax and Development Contribution</u>
On Assumed Minimum Income of £50	485,823	£1,446,907
On income of £51 - £100	222,849	830,276
" " " £101 - £150	2,595	25,680
" " " £151 - £200	757	8,808
" " " £201 - £250	154	2,257
" " " £251 - £300	62	1,119
	712,240	£2,315,047
Add 10% Penalty		3,672
		£2,318,719
		=====

It will be seen from the above that 99.5% of self-employed persons assessed by local councils are within the income groups £1 - £50 and £51 to £100. Any reform made in the Law, therefore, to lighten the tax burden of these two groups of taxpayers is, in our opinion, bound to make for lasting peace and harmony within the State.

19. All the above recommendations are suggested to take effect from 1969/70 Year of Assessment which begins from 1st April, 1969.

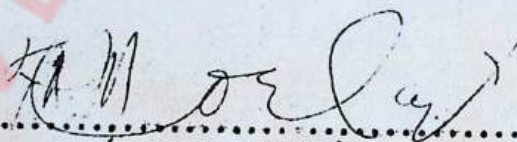
20.

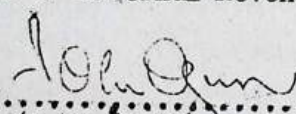
SUMMARY OF RECOMMENDATIONS:

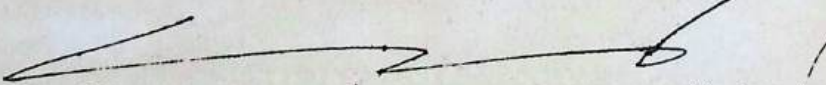
- (1) All male persons of 16 years of age and above not in any employment and who do not engage in any trade or occupation whatsoever should be exempt from payment of income tax and development contribution or any special rates. - (Paragraph 10)
- (2) All persons of 16 years of age and above engaged in any trade or occupation including farming, whose income is ascertained to be not more than £50 should pay a poll tax of 50/- per capita; where the profit is above £50, a self-employed person will continue to be assessed by the Area Assessment Committee which will be guided by the new occupational/trade Chart showing rates of estimated average income from trades/occupations as shown on Appendix "A" - (Paragraph 10).
- (3) The taxpayer's rights of objection and appeal should be constantly brought to his notice although the onus would rest on him to prove with reliable records that the income on which the assessment complained of is based is excessive. - (Paragraph 13).
- (4) Area Assessment Committee to be enlarged to include one or two local men of good reputation. - (Paragraph 17(c)).
- (5) One or two persons of repute to be included in the membership of the local Appeal Committee which should meet more frequently. - (Paragraph 14).
- (6) Payment of assessed tax and rates should be made in three instalments - the last instalment being paid not later than 31st March of the year of assessment. - (Paras. 15(a)&17(a)).
- (7) Special levies such as motor park and market fees should be abolished where no public services are provided. (Paragraph 17(b)).

- (8) Mogajis, Chiefs and Quarter-heads as appropriate to be appointed on commission basis of 1% as Tax Collectors for purpose of increasing Nominal Roll as well as collection of tax. - (Paragraph 15(b)).
- (9) Uniformed policemen should be made available to help during tax drive. - (Paragraph 15(d)).
- (10) Poll tax of 50/- per capita to be paid in a lump sum; while assessed tax and special rates should be paid in three instalments; - (Paragraph 10).
- (11) All existing special rates especially those for electricity and pipe borne water should be reduced to the level which the local communities originally agreed unanimously to pay at the time the services were being provided. Fresh decision to be taken in the manner suggested in paragraph 17(b) above by each community involved as to whether or not they are willing and financially able to maintain the services. - (Paragraph 17(b)).
- (12) The adoption by the Government of the two publications by Dr. C.S. Ola and Mr. Olu Ayoola referred to in paragraph 12 above for free distribution to taxpayers after translation into Yoruba. - (Paragraph 12).
- (13) All the above recommendations are suggested to take effect as from 1969/70 year of assessment. - (Paragraph 19).

Yours faithfully,


..... Chairman
(F.A.I. ADELAJA)
Commissioner of Internal Revenue.


..... Member
(I. O. OGUN)
Under Secretary, Ministry of
Local Government.


..... Member
(DR. C. S. OLA)
Assistant Commissioner of Internal
Revenue.

Commission of Inquiry into the 1968 Civil Disturbances
in parts of Western State

Memorandum by the Ministry of Finance on the Tax System and the
Incidence of Taxes and Rates in the Western State of Nigeria

Legal Provision

Income Tax

By virtue of the charging section of the Western Nigeria Income Tax Law No. 16 of 1957 as amended by other subsequent legislations, all persons resident in the State are liable to tax on their income from trade, business, profession, employment, office or vocation excepting that the first £100 of a woman's income is exempt. This exemption was reduced from £300 as from the 1st of April, 1968.

2. Taxable Population

For purpose of assessment and collection, the taxable population is divided into three categories:-

- (i) all persons including expatriates in employment pay tax on their salaries and wages by deduction at source under the P.A.Y.E. Scheme.
- (ii) High income group self-employed persons including expatriates, partnerships and bodies of persons whose annual incomes exceed £300 and who are required to file Annual Returns of Income derived from their business activities; such returns of income to be supported with statements of accounts and balance sheets showing the assets and liabilities of the taxpayer at the end of the accounting period. This category includes private legal and medical practitioners, contractors, big traders, etc.
- (iii) Low income group self-employed persons whose annual incomes are between £1-£300 and who, in practice, are not required to file the statutory returns of income form as they do not usually keep any reliable records of their business activities. In this category are craftsmen like tailors, shoe repairers, carpenters, petty traders etc.

Government Account

- (a) The assessment and collection of income tax from taxpayers in categories 2(i) and (ii) above are handled exclusively by the trained staff of the Internal Revenue Division of the Ministry of Finance. Standardised Tax tables are distributed to all employers in the State (both government and non-government) so that deduction of tax could be made at source from salaries and wages of persons liable in any income group.

In the case of self-employed persons, assessment for tax purposes is usually based on the accounts submitted by each taxpayer after due examination for its correctness and necessary adjustment for certain tax reliefs and allowances.

The assessment and collection of income tax from persons in these two groups are the responsibility of the State Government. All deductions from wages and salaries, and receipts from the assessed income of self-employed persons are paid into the State's Treasury. Local Councils, are however, reimbursed of all sums deducted for tax from the salaries and wages of persons earning from £300 and below who are resident in each Local Council area.

(b) Local Council Account

The responsibility for the assessment and collection of income tax from persons in category 2(iii) rests on the Local Government Councils. Taxpayers are grouped under two headings for the purpose of assessment:-

- (i) those who pay the minimum flat rate tax of 9d in the £ on an assumed income of £50, plus the sum of £1.2.6d. Development Contribution fixed by law.
- (ii) those whose visible means of livelihood are assessed to be between £50 - £300 p.a., and who pay 9d. in the £ as income tax plus 6d per £ as Development Contribution.

An Area Assessment Committee is appointed for each of the 103 District Councils in the State. It is the duty of this Committee to place taxpayers in the District into either of the two groups mentioned above, and also to assess any taxpayer whose annual income is assumed to be between £50 and £300. This is the area where through several causes such as ignorance of the machinery of assessment, poverty or mischievousness; people often complain bitterly of arbitrary assessment or over-assessment engineered by political opponents.

Composition of Area Assessment Committee

Before the military take-over in January, 1966, the Area Assessment Committees were composed of private citizens who were active political party supporters. Taxation machinery has therefore been open to the charge of being used as a political weapon for the victimisation of persons holding different political views from those in the political party in power.. Immediately after January 1966, the old Area Assessment Committees were disbanded, and the following officials were made members:-

- (i) An official of the State Tax Board not below the rank of an Executive Officer (Tax) as Chairman
- (ii) The Secretary of the Local Government Council
- (iii) The Treasurer of the Local Government Council
- (iv) The Senior Rate Clerk.

As the Area Assessment Committee is now composed of Officials of the Public Service, it has been expected that accusation of arbitrary assessment for political reasons would die down:

5. Weakness of the Area Assessment Committee The Committees would appear to have very little or no facts and figures to guide them in determining:-

- (a) who should pay the minimum flat rate tax imposed on assumed minimum income of £50.
- (b) What average income is derivable from each of the various crafts and trades including farming for the purpose of proper assessment of persons assumed to be within the income group of £1-£300 p.a.

A rule of the thumb has to be applied in the assessment of some individuals who are left to object and/or appeal if they consider the assessment to be excessive. Reforms which have been recommended recently suggested the inclusion in the Area Assessment Committee of representatives of political parties of all persuasions, or in the alternative the insertion in the Committee of Professional people of independent means who are reputed to have no party bias. Government has accepted the following measures in curing the defects in the machinery of assessment of income tax and will:-

- (a) Reorganise the Inland Revenue Division so as to facilitate closer supervision of Tax Officers and assessment work at all levels throughout the State.
- (b) Secure the co-operation of Divisional Officers and Tax Officers in the use of the labour census list for compiling a new register of tax payers.
- (c) Direct the Inland Revenue Division to prepare schedules of occupations, trades, etc., in each district and local government area, showing level of minimum income for the various trades and occupations for use as guidelines in tax assessment; thus reducing the opportunity and allegation of arbitrary assessment.
- (d) Organise a training scheme at local level for Rate Clerks of Local Rating Authorities so as to improve their efficiency.
- (e) Arrange for Divisional Officers to be directly associated with the staff of the Inland Revenue Division in the work of assessment and collection of tax in their respective areas. Existing Laws to be modified where necessary to give effect to this change.

6. Method of tax collection

In respect of taxpayers in categories, I, after assessment, collection of the tax is made at source as a deduction from the wages and salaries of the taxpayers by their employers. The P.A.Y.E. scheme enables the taxpayer to pay his tax in twelve monthly instalments. All employers of labour are liable to refund to the State all deductions so far made in respect of tax on behalf of their

employees. Taxpayers in category II who are high income group self-employed persons are assessed directly, and are allowed to pay by monthly instalments if they so desire. This concession was introduced as from August, 1966 under Section 62 of the Income Tax Law. In the case of taxpayers in category III, collection of both income tax and other local rates is made by each Local Government Council as a single exercise. Confusion has thus arisen in the minds of taxpayers in this group as to what constitutes income tax and the level of rates for certain local services. It has been suggested that Local Government Councils should be advised to collect income tax and rates separately, or to allow taxpayers to pay in two instalments between the months of August and March which are harvest periods. The law will have to be amended to provide for this concession to persons in the lower income group. Government will however have to consider the great number of taxpayers involved, the risks of evasions and the increased administrative costs which are inherent in this proposal.

7. Right of Objection and Appeal

There is a provision in the Income Tax Law for any dissatisfied taxpayer to object under Section 48(i) of the Income Tax Law to any assessment raised on him if a self-employed person, or if an employee, to the code number allotted to him for the purpose of tax reliefs. If the objection is found to be valid, a downward revision of his assessment is made or his code number suitably amended. If a taxpayer is still dissatisfied with the manner that his objection has been disposed of by the Tax Board Official concerned, he has a right of appeal under Sections 51 & 52 of the law either to the Local Appeal Committee or the High Court or both.

8. Distinction between Rates, Income Tax and others

Quite apart from the imposition of tax on specific annual income as allowed by the Income Tax Law, the law also provides for the imposition of special rates by any Local Government Council on the people resident in its area of authority for social services or other services provided locally. These charges are called "Rates"

and relate directly to specific social services provided by each local authority or the service authority concerned. Before rates could be levied, certain procedure has to be adopted. Any Local Government Council that desires to levy rates has to make application to the State Tax Board specifying the service and the amount of special rate to be levied. The State Tax Board conducts investigation by holding ad hoc mass meeting in the council area to ascertain if the people affected are indeed willing and financially able to pay the special rate proposed. In every case that has been dealt with by the State Tax Board, this procedure has strictly been adopted before recommendations for the approval of the special rate are made to the Minister or Commissioner for Local Government. Thus many Local Government Councils have raised special rates in support of such things as market stalls, grammar schools, night guards, town halls, electricity and water.

Other charges which every taxpayer is required to pay are as follows:-

- (a) Development Contribution
- (b) Regional Development Savings Scheme
- (c) National Reconstruction Development Savings Scheme imposed by the Federal Military Government.

All funds collected by Local Government Councils in respect of Income Tax, rates and Development Contribution are retained in their areas solely for their use.

9. The Incidence of Rates, Income Tax & Duties

All persons with an assumed income £50 p.a. are made to pay the flat rate income tax of £1.17.6d. and the Development Contribution of £1.7.6d. making a total of £3.5/-. If he resides in a Local Government Council Area where special services have been levied for certain social services or community projects, he will thus be liable to pay these charges in addition. A Schedule marked Annexure I shows the analysis and the aggregate liability of a flat rate payer in each Local Government Council area in the Western State.

Until April, 1968, water rate used to be collected and retained

by Local Government Councils. Since the establishment of Water Corporation, water rate is now being charged and collected by councils on behalf of Water Corporation. Annexure II shows the capital and recurrent expenditure in Water undertakings in each council area, and the water rate charged each taxpayer in their respective Local Government Council area.

All persons whose income exceeds £50 per annum are charged 9d in the £ for the purpose of income tax plus 6d per £ as Development Contribution. In addition, they are liable to pay any special rate in their respective Local Government Council area, and until recently contribute towards the National Reconstruction Development Savings Scheme. Annexure III shows the effect of the tax on a single man as well as on a family man with children with, comparative figures of the tax incidence on persons in the former Easter, Federal and Northern Regions.

10. Rates and Taxes retained by Local Govt. Councils

All rates and income tax collected from persons whose income fall between £1 and £300 p.a. are retained by each Local Government Council that collects them for the maintenance and improvement of its social services and other expenditure incurred by the Council. Annexure IV shows the pattern of Local Government Council's revenue and expenditure for the year 1968, whilst Annexure V is an analysis of the aggregate revenue collected from this source by each Rating Authority.

11. Reimbursement of Share of Local Authorities under P.A.Y.E.

As wage and salary earners pay their income tax by deduction at source under the P.A.Y.E. Scheme, the State Government is obliged to reimburse all local government councils of all sums of money collected as income tax from salary and wage earners in the income group of £300 p.a. and below. Annexure VI is a summary of P.A.Y.E. receipts for the year 1967/68, showing amount due to each Local Government Council. It has not been possible for sometime for the State Government to honour the pledge of reimbursing Local Councils of revenue derived from this source. In order to meet the clamour of the local authorities with regard to their share of the proceeds of P.A.Y.E., it is being recommended that arrangements should be made for this share of tax to be paid direct to local authorities as against the existing practice of payment through the State Government.

12. Reform to lighten tax burden

An examination of the comparative figures of rates and taxes in Annexures III will confirm the belief that the burden of tax is heavier on the tax payers in the West than elsewhere in the Federation. Whilst it is admitted that tax rates are higher than elsewhere in the Federation, it should also be pointed out that the

Standard of living and the level of income, here are also higher. Whereas per capita income in the Federation as a whole is put at £32, the relative figure for the East is £28, and North £29.3. the Midwest £42 and the West £43.8. The scope and extent of social services here in the West are somewhat superior to what obtains elsewhere. The revenue from internal taxation has provided the sinew for the maintenance of the superior social services.

Several suggestions have been put forward with a view to lighten the tax burden on the lower income group by:-

- (a) A reduction of the flat rate tax from £3 to £2.10/-.
- (b) An extension of the flat rate tax of £3 to cover those in the income group of 351-£100 p.a. now paying higher rates.

The adverse effect of these proposals on the finances of Local Government Councils could be seen easily in Annexures VII and VIII.

Column 9 of Annexure VIII shows the deficits that will be created in the budget of each Local Government Council, and which in the aggregate is high as £236,165 if the first proposal is adopted. Column 10 in Annexure VII shows the deficits to each Rating Authority with a total loss of £154,003 to all the Councils if the flat rate of £3 is extended to cover tax payers in income group of £300 p.a. and below.

It will be very difficult to bridge the gap either from Government sources or by transfer of the burden to taxpayers in the higher income group.

In the alternative, it will mean a slowing down of the rate of development which should lead to economic stagnation and widespread resentment contrary to the belief that a reduction in rates and taxes will promote peace and tranquility.

13. Further Government support to Local Government Councils

It is necessary to emphasise that the need to pay higher taxes and rates comes from our responsibility to finance the various services being provided by Government at the local level. Our people have been accustomed to these services over the years and demands for the amenities have continued to mount that it would be practically impossible for any Government either to abandon the provision of these services or to reduce their coverage.

In respect of Education, Government spends on the average a sum of £6 million a year as grants towards the maintenance of our educational structure excluding University education. Out of this amount, primary education alone takes about £5 million. On Health, Government pays about £130,000 annually as grants to Voluntary Agency Hospitals and Local Authority Medical and Health Institutions for the prosecution of the Government's scheme of free medical treatment for children under the age of 18 and for training

facilities of para-medical staff in these Institutions. Since the floods of 1963 which did considerable damage to the network of roads in the State, Government has considered it necessary to assume responsibility for the maintenance of a number of roads which used to be regarded as Local Government Council responsibility. On the maintenance of such roads, Government spends an average of £700,000 annually. For the people in the creek and riverine areas, grants to the tune of £1,000 annually are provided to their Local Authorities for water-ways clearance.

Agriculture, being the mainstay of the economy of the State, has naturally received a fair share of Government's expenditure. Apart from Government's annual recurrent and capital expenditure on agricultural services, which is about £4 million a year, specific subsidies are given for the supply of fertilisers and insecticides to farmers in the State. These two subsidies cost Government nearly £1 million a year. Prior to the merger of the Local Government Police with the Nigeria Police, Government has been spending annually between £200,000 and £300,000 as grants to Local Government Police Constabularies throughout the State for the payment of the salaries of officers and other ranks 100% and the provision of equipment and other capital works 50%. The salaries and allowances of Local Authority staff in the higher ranks usually classified as members of the Unified Local Government Service are paid in full by Government; for this purpose and for the training of the medium-range staff supporting them, Government spends about £50,000 annually.

Since the take-over of all water undertakings in the State and since the establishment of the Water Corporation designed to bring about improvement in the provision of water and in the administration of the Water-works, Government has had to continue to provide money for the capital expenditure involved in the construction of water schemes both for the urban and rural areas. Over the last few years, such capital expenditure has been in the range of £2 million to £3 million a year. The establishment of the Water Corporation has also involved Government in additional expenditure by way of subsidies to the Corporation since water as a social necessity cannot, strictly speaking, be sold to the public commercially. To this end, annual grants to the tune of £200,000 is to be made to the Water Corporation as short-fall subvention. It is perhaps a matter for regret that a number of these services enumerated above which can be clearly identified as belonging to the sphere of influence and responsibility of Local Authorities have had to be provided by the State Government. The consequential burden is enormous and the strains and stresses which the finances of Government have been experiencing over the

last half decade can be directly attributed to the high level of services which it has had to render at local level. It is generally known that but for these extra commitments, Government would have been more able to concentrate on the development of large-scale agricultural and industrial projects, which will have given a greater boost to the economy.

14. Need to improve Revenue and expenditure pattern of Local Government Council

This State, like other States in the Federation, depends largely on statutory receipts from the Federal Government for the greater part of her revenue. However, the present political set-up in the country involving the creation of twelve States and the present military operations will continue to affect adversely the possibility of this State obtaining the same level of revenue as before from Federal Government.

The resultant effect of this development is the necessity for Local Councils to devise other means of improving their revenue and stream-lining their expenditure. The necessity to improve the yield from income tax has thus assumed important dimensions.

In most developed countries, income tax is easily the largest source of revenue; yet in this State with a population of 10 million, only about 800,000 persons are on the tax roll. Government has now accepted the challenge of increasing the number of people on the tax roll, and both the Inland Revenue Division and the Ministry of Local Government have taken up this job well in hand.

It is observed that local councils spend practically all their revenue on recurrent items of expenditure. Unless a certain per centage of their revenue is invested in capital projects yielding comparable social benefit to tax payers, frustration will develop and a fertile ground prepared for universal peasant revolt.

(IBADAN) CITY DIVISIONIbadan City Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Ibadan Township		
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=: =: =	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =: =	£=:10:=d
Water Rate	£=:12:=	£1:1:=d
Electricity Rate	£=: 3:=	£=: 3:=d
	£3:15:=d	£5: 3:=d

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IBADAN DIVISION

Ibadan East District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction		
Development Savings Scheme	£=: ==:d	£=:10:=d
	<u>£3: !=:d</u>	<u>£3:15:=d</u>

Lalupon, Erunmu and Ejioke
(In Ibadan Est District Council Area)

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction		
Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=:15:=d	£1: 5:=d
	<u>£3:15:=d</u>	<u>£5: ==:d</u>

Ibadan North District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction		
Development Savings Scheme	£=: ==:d	£=:10:=d
	<u>£3: ==:d</u>	<u>£3:15:=d</u>

Ibadan West District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction		
Development Savings Scheme	£=: ==:d	£=:10:=d
	<u>£3: ==:d</u>	<u>£3:15:=d</u>

Ibadan South District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	£3+ =: =d	£3: 15: =d

Ibadan North-East District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	£3: =: =d	£3: 15: =d

Ibadan South-West District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5+ =d
National Reconstruction Development Savings Scheme	£=: +: =d	£=: 10: =d
	£3+ +: =d	£3: 15: =d

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ABEOKUTA DIVISION

Abeokuta Urban District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=: ==:d	£1: 5:=d
Tenement (Land-lords only) according to compound	£3: ==:d	£5: ==:d

Egba Ikereku District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
	£3: ==:d	£3:15:=d

Isaga Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=: ==:d	£1: ==:d
	£3: ==:d	£4:15:=d

Otta District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
	£3: ==:d	£3:15:=d

<u>Otta Township</u>	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=: 10:=d
Water Rate	£=: ==:d	£=: 15:=d
	<u>£3: ==:d</u>	<u>£4: 10:=d</u>
<u>Oba Provisional Authority Area</u>	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=: 10:=d
	<u>£3: ==:d</u>	<u>£3: 15:=d</u>
<u>Ifo District Council Area:</u>	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 ; 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=: 10:=d
	<u>£3: ==:d</u>	<u>£3: 15:=d</u>
<u>Egba-Odeda District Council Area</u>	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=: 10:=d
	<u>£3: ==:d</u>	<u>£3: 15:=d</u>
<u>Egba-Obafemi District Council Area:</u>	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=: 10:=d
	<u>£3: ==:d</u>	<u>£3: 15:=d</u>

Imala District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
	£3: =: =d	£3:15: =d

Egba-Owode District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
	£3: =: =d	£3:15: =d

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AKOKO DIVISION

<u>Akoko South Provisional Authority Area:</u>		<u>1967/68</u>	<u>1968/69</u>
Tax		£1 : 17:6d	£1 : 17:6d
Development Contribution		£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme		£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme		£=: =: =d	£=: 10: =d
		£3: =: =d	£3: 15: =d
<u>Oka District Council Area:</u>		<u>1967/68</u>	<u>1968/69</u>
Tax		£1 : 17:6d	£1 : 17:6d
Development Contribution		£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme		£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme		£=: =: =d	£=: 10: =d
		£3: =: =d	£3: 15: =d
<u>Akoko East Provisional Authority Area:</u>		<u>1967/68</u>	<u>1968/69</u>
Tax		£1 : 17:6d	£1 : 17:6d
Development Contribution		£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme		£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme		£=: =: =d	£=: 10: =d
Road Development Special Rate		£=: 12:6d	£=: 12:6d
		£3: 12:6d	£4: 7:6d
<u>Akoko West Provisional Authority Area:</u>		<u>1967/68</u>	<u>1968/69</u>
Tax		£1 : 17:6d	£1 : 17:6d
Development Contribution		£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme		£=: =: =d	£=: 5: =d
National Reconstruction . Development Savings Scheme		£=: =: =d	£=: 10: =d
Night Guards		£=: 5: 11	£=: 4: 11
		£3: 4: 11	£3: 19: 11

Ogbagi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=: #:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: :=d	£=:10:=d
Post Office Building Rate	£=:10:=d	£=:10:=d
Night Guard	£=: 4:11	£=: 4:11
	<u>£3:14:11</u>	<u>£3:9:11</u>

Irun Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=: :=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: :=d	£=:10:=d
Irun Post Office and Town Hall Rates	£=:10:=d	£=:10:=d
Night Guards	£=: 4:11	£=: 4:11
	<u>£3:14:11</u>	<u>£4:9:11</u>

Akoko North-East Provisional Authority Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=: :=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: :=d	£=:10:=d
Education Rate	£=: 6;6d	£=: 6:6d
	<u>£3:6:6d</u>	<u>£4:1:6d</u>

Ikare District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=: :=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: :=d	£=:10:=d
Water Rate	£1:5:=d	£1:5:=d
Electricity Rate	£=:10:=d	£=:10:=d
Night Guard	£=: 2:=d	£=: 2:=d
	<u>£4:17:6d</u>	<u>£4:17:6d</u>

Akoko Central Provisional Authority Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Dev.Savings Scheme	£=: :=d	£=: 5:=d
National " " "	£=: :=d	£=:10:=d
	<u>£3: :=d</u>	<u>£3:15:=d</u>

Arigidi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 5: =d	£1 : 5: =d
Education and Development Rate	£=: 12:6d	£=: 12:6d
	<u>£4: 17:6d</u>	<u>£5: 13:6d</u>

Erusu Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: 15: =d	£=: 15: =d
Education and Development Rate	£=: 12:6d	£=: 12:6d
	<u>£4: 7:6d</u>	<u>£5: 2:6d</u>

Oke-Agbe Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Education and Development Rate	£=: 12:6d	£=: 12:6d
	<u>£3: 12:6d</u>	<u>£4: 7:6d</u>

Iboropa Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Local Development Rate	£=: 8:4d	£=: 8:4d
	<u>£3: 8:4d</u>	<u>£3: 8:4d</u>

Iyi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Rec. Dev. " "	£=: =: =d	£=: 10: =d
Education and Development Rate	£=: 12:6d	£=: 12:6d
	<u>£3: 12:6d</u>	<u>£4: 7:6d</u>

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ILESHA SOUTH DIVISION

Ilesha District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruct Development Savings Scheme	£=: =: =d	£=: 10: =d
Road Development Rate	£=: 15: =d	£=: 15: =d
Education Rate	£=: 5: =d	£=: 5: =d
Market Improvement Rate	£=: 2: =d	£=: 2: =d
	<u>£4: 2: =d</u>	<u>£4: 17: =d</u>

Ilesha Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: -: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: -: =d	£=: 10: =d
? Water Rate		£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
Market Improvement Rate	£=: 2: =d	£=: 2: =d
	<u>£3: 12: =d</u>	<u>£5: 12: =d</u>

Ibodi/Oshun Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: -: =d	£=: 10: =d
Road Development	£=: 15: =d	£=: 15: =d
Market Improvement Rate	£=: 2: =d	£=: 2: =d
? Water Rate		£1 : 5: =d
	<u>£4: 2: =d</u>	<u>£6: 2: =d</u>

Ifewara Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2: =d	£1 : 2: =d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Road Development Rate	£=: 15: =d	£=: 15: =d
Education Rate	£=: 5: =d	£=: 5: =d
Market Improvement Rate	£=: 2: =d	£=: 2: =d
? Water Rate		£=: 15: =d
	<u>£4: 2: =d</u>	<u>£5: 12: =d</u>

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AKURE DIVISION

Akure District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 5: =d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
Akure Town Hall Rate	£=: =: =d	£=: 10: =d
	<u>£4: 15: =d</u>	<u>£6: =: =d</u>

Idanre District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
• National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 5: =d	£1 : 5: =d
Electricity Rate	£1 : =: =d	£1 : =: =d
Olofin Grammar School Rate	£=: 10: =d	£=: 10: =d
Night Guard	£=: 5: =d	£=: 5: =d
	<u>£6; =: =d</u>	<u>£6: 15: =d</u>

Ifedore District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: =: =d	£1 : 5: =d
	<u>£3: =: =d</u>	<u>£5: =: =d</u>

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OWO DIVISION

Owo District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: =: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 5: =d	£1 : 5: =d
Electricity Rate	£=: 12:6d	£=: 12:6d
Night Guard	£=: 5: =d	£=: 5: =d
	<u>£5; 2:6d</u>	<u>£5: 17:6d</u>

Ekamarun District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
• National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Night Guard	£=: 5: =d	£=: 5: =d
	<u>£3: 5: =d</u>	<u>£4: =: =d</u>

Ifon and Ikaro Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: 15: =d	£=: 15: =d
Night Guard	£=: 5: =d	£=: 5: =d
	<u>£4: =: =d</u>	<u>£4: 15: =d</u>

Irekari District Councils Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Irekari Grammar School Rate	£=: 10:6d	£=: 10:6d
	<u>£3: 10:6d</u>	<u>£4: 5:6d</u>

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EKITI NORTH DIVISION

Ikole District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate (C. Hall)	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: 10L= d</u>	<u>£4: 10: =d</u>

Oke-Aiyedun Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 10: =d	£=: 10: =d
Aiyedun Town Hall Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£4: =: =d</u>	<u>£5: =: =d</u>

Ekiti North District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Education Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: 10: =d</u>	<u>£4: 10: =d</u>

Akoko North Provisional Authority Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Education Rate	£=:10: =d	£=:10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	£3:10: =d	£4:10: =d

Omuo Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Education Rate	£=:10: =d	£=:10: =d
Night Guard	£=: 2:6d	£=: 2:6d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5:6d
	£3:12:6d	£4:12:6d

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EKITI CENTRAL DIVISION

Ado District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 5: =d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
Night Guard	£=: 3: =d	£=: 3: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£4: 18: =d</u>	<u>£5: 18: =d</u>

• Ado Sub-Urban Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 5: =d	£5: 5: =d
Night Guard	£=: 3: =d	£=: 3: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: 8: =d</u>	<u>£4: 8: =d</u>

Iyin-Ekiti Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 5: =d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
Education Rate	£1 : =: =d	£1 : =: =d
Special Rate	£=: 4: =d	£=: 4: =d
Night Guard	£=: 3: =d	£=: 3: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£6: 2: =d</u>	<u>£7: 2: =d</u>

Igede-Ekiti Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£1: 5: =d	£1: 5: =d
Electricity Rate	£=:10: =d	£=:10: =d
Night Guard	£=: 3: =d	£=: 3: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£4:18: =d</u>	<u>£5:18: =d</u>

Awo, Iworopora, Esure and Eyio Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Special Rate	£=: 5: =d	£=: 5: =d
Night Guard	£=: 3: =d	£=: 3: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: 8: =d</u>	<u>£4: 8: =d</u>

Iworoko, Are, Afao, Araromi and Igbemo Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution .	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Special Rate	£=: 5: =d	£=: 5: =d
Nigh Guard	£=: 3: =d	£=: 3: =d
Ekiti Cooperative Economic Development Fun	£=: =: =d	£=: 5: =d
	<u>£3: 8: =d</u>	<u>£4: 8: =d</u>

Gbonyin District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Special Rate	£=: 5: =d	£=: 5: =d
Ekiti Cooperative Economic Dev. Fund	£=: =: =d	£=: 5: =d
	<u>£3: 5: =d</u>	<u>£4: 5: =d</u>

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EKITI SOUTH DIVISION

Ikere-Ekiti

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Special Rate (Culverts)	£=: 5: =d	£=: 5: =d
Water Rate	£1: 5: =d	£1: 5: =d
Electricity Rate	£1: =: =d	£1: =: =d
Night Guards	£=: 2: =d	£=: 2: =d
Ekiti Cooperative Economic Dev. Fund	£=: =: =d	£=: 5: =d
	<u>£5:12: =d</u>	<u>£6:12: =d</u>

Ilawe-Ekiti:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2: =d	£1: 2: =d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Special Rate (Culverts)	£=: 5: =d	£=: 5: =d
Education Rate	£=:10: =d	£=:10: =d
Electricity Rate	£=: 6: =d	£=: 6: =d
Night Guard	£=: 2: =d	£=: 2: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£4: 3: =d</u>	<u>£5: 3: =d</u>

Igbara-Odo-Ekiti:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Special Rate (Culverts)	£=: 5: =d	£=: 5: =d
Education Rate	£=:10: =d	£=:10: =d
Night Guard	£=: 2: =d	£=: 2: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3:17: =d</u>	<u>£4:17: =d</u>

Ise, Emure and Ogotun

Tax

1967/68

1968/69

£1 : 17 : 6d

£1 : 17 : 6d

Development Contribution

£1 : 2 : 6d

£1 : 2 : 6d

Regional Development Savings Scheme

£=: =: =d

£=: 5 : =d

National Reconstruction Development Savings Scheme

£=: =: =d

£=: 10 : =d

Special Rate (Culverts)

£=: 5 : =d

£=: 5 : =d

Night Guard

£=: 2 : =d

£=: 2 : =d

Ekiti Cooperative Economic Development Fund

£=: =: =d

£=: 5 : =d

£3 : 7 : =d

£4 : 7 : =d

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ARCHIVES OF OYO STATE

EKITI WEST DIVISION

Otun District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Moba Grammar School Rate	£1 + =: =d	£1 : =: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£4: =: =d</u>	<u>£4+ =: =d</u>

Ijero District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: =: =d</u>	<u>£4: =: =d</u>

Ijero Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Electricity Rate	£1 : =: =d	£1 : =: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£4: =: =d</u>	<u>£5: =: =d</u>

Ekiti Western District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	<u>£3: =: =d</u>	<u>£3: 15: =d</u>

Aramoko Township

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 10: =d	£=: 10: =d
Secondary School Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: =: =d
	<u>£4: =: =d</u>	<u>£5: =: =d</u>

Ipole Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 5: =d	£=: 5: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: 5: =d</u>	<u>£4: 5: =d</u>

Erijiyan Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3: 10: =d</u>	<u>£4: 10: =d</u>

Ikogosi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3:10: =d</u>	<u>£4:10: =d</u>

Erio Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3:10: =d</u>	<u>£4:10: =d</u>

Ido-Ajinare Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 10: =d	£=: 10: =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5: =d
	<u>£3:10: =d</u>	<u>£4:10: =d</u>

Okemesi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Special Rate	£=: 5: =d	£=: 5: =d
Water Rate	£=: 15: =d	£=: 15: =d
Ekiti Cooperative Economic Dev. Fund	£=: =: =d	£=: 5: =d
	<u>£4: =: =d</u>	<u>£5: =: =d</u>

Effon-Alaye Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17 : 6d	£1 : 17 : 6d
Development Contribution	£1 : 2 : 6d	£1 : 2 : 6d
Regional Development Savings Scheme	£=: =: =d	£=: 5 : =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10 : =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5 : =d
	<u>£3 : 15 : =d</u>	<u>£4 : 15 : =d</u>

Iddo-Osi District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17 : 6d	£1 : 17 : 6d
Development Contribution	£1 : 2 : 6d	£1 : 2 : 6d
Regional Development Savings Scheme	£=: =: =d	£=: 5 : =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10 : =d
Scholarship Rate	£=: 2 : =d	£=: 2 : =d
Ekiti Cooperative Economic Development Fund	£=: =: =d	£=: 5 : =d
	<u>£3 : 2 : =d</u>	<u>£4 : 2 : =d</u>

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IJEBU-ODE DIVISION

Ijebu-Igbo District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 2:6d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
	£4: 12: 6d	£5: 10: =d

Ijebu East Central District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 7: =d	£1 : 3: =d
	£4: 7: =d	£4: 18: =d

Ijebu Western District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: 10: =d	£1 : =: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
	£4: =: =d	£5: 5: =d

Oshunmaiyegeun Provisional Authority Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	£3: =: =d	£3: 15: =d

Ijebu North-Western District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
Night Guards	£=: 1: 2d	£=: 1: 2d
	<u>£4: 16: 2d</u>	<u>£5: 6: 2d</u>

Ijebu Northern District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
	<u>£5: =: =d</u>	<u>£5: 10: =d</u>

Ijebu Water-side District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	<u>£3: =: =d</u>	<u>£3: 15: =d</u>

Ilugun/Alaro District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: =: =d	£1 : 5: =d
	<u>£3: =: =d</u>	<u>£5: =d =d</u>

Ijebu-Ode District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: 4: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
	£5: =: =d	£5: 10: =d

Ijebu-Imushin Provisional Authority Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: 4: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : =: =d
	£4: 10: =d	£4: 15: =d

Ijebu Southern District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : =: =d	£1 : =: =d
	£4: =: =d	£4: 15: =d

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REMO DIVISION

Offin Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1:10: =d	£1: 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4:15: =d</u>	<u>£5: 5: =d</u>

Makun Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1:10: =d	£1: 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4:15: =d</u>	<u>£5: 5: =d</u>

Ikene Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1:10: =d	£1: 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4:15: =d</u>	<u>£5: 5: =d</u>

Ilishan Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1:10: =d	£1: 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4:15: =d</u>	<u>£5: 5: =d</u>

Iperu Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4: 15: =d</u>	<u>£5: 5: =d</u>

Ogere Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4: 15: =d</u>	<u>£5: 5: =d</u>

Ode-Remo Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
Education Rate	£=: 5: =d	£=: 5: =d
	<u>£5: =: =d</u>	<u>£5: 10: =d</u>

Ishara Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: 6d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
Education Rate	£=: 5: =d	£=: 5: =d
	<u>£5: =: =d</u>	<u>£5: 10: =d</u>

Ipara Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 5: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
Education Rate	£=: 5: =d	£=: 5: =d
	£5: =: =d	£5: 10: =d

Akaka Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
Education Rate	£=: 5: =d	£=: 5: =d
	£4: 15: =d	£5: 5: =d

Alara Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
	£4: 10: =d	£5: =: =d

Tolu Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2: =d	£1 : 2: =d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : 10: =d	£1 : 5: =d
	£4: 10: =d	£5: =: =d

Ode-Lemo Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 :17:6d	£1 :17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =:=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:=d	£=:10:=d
	£3: =:=d	£3:15:=d

Orile-Oke Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 :17:6d	£1 :17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =:=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:=d	£=:10:=d
	£3: =:=d	£3:15:=d

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EGBADO DIVISION

Ilaro District Council Area:

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d
£1 : 2:6d	£1 : 2:6d
£=: =: =d	£=: 5: =d
£=: =: =d	£=: 10: =d
£3: =: =d	£3: 15: =d

Ilaro Town (In Ilaro Dist. Council Area):

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d
£1 : 2:6d	£1 : 2:6d
£=: =: =d	£=: 5: =d
£=: =: =d	£=: 10: =d
£=: 7: =d	£1 : =: =d
£=: 10: =d	£=: 10: =d
£3: 17: =d	£5: 5: =d

Ifonyin District Council Area:

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d
£1 : 2:6d	£1 : 2:6d
£=: =: =d	£=: 5: =d
£=: =: =d	£=: 10: =d
£3: =: =d	£3: 15: =d

Ipokia District Council Area:

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d
£1 : 2:6d	£1 : 2:6d
£=: =: =d	£=: 5: =d
£=: =: =d	£=: 10: =d
£3: =: =d	£3: 15: =d

Ado/Igbesa District Council Area:

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d
£1 : 2:6d	£1 : 2:6d
£=: =: =d	£=: 5: =d
£=: =: =d	£=: 10: =d
£3: =: =d	£3: 15: =d

Ado Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: 17:6d	£1 : =: =d
Night Guards	£=: 3:4d	£=: 3:4d
	<u>£4: =: 10</u>	<u>£4: 18:4d</u>

Igbesa Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Night Guards	£=: 3:4d	£=: 3:4d
	<u>£3: 3:4d</u>	<u>£3: 18:4d</u>

Egbado/Ketu District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	<u>£3: =: 7d</u>	<u>£3: 15: =d</u>

Aiyetoro, Imasai, Ibese and Joga
(In Egbado/Ketu District Council Area):

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£=: 10: =d	£1 : =: =d
Night Guards	£=: 4: =d	£=: 4: =d
	<u>£3: 14: =d</u>	<u>£4: 19: =d</u>

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OGBOMOSHO DIVISION

Ogbomosho District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Road Development Rate	£=: 5: =d	£=: 5: =d
Education Rate	£=: 5: =d	£=: 5: =d
Hunter Guards Rate	£=: 1: =d	£=: 1: =d
	<u>£3: 11: =d</u>	<u>£4: 6: =d</u>

Ogbomosho Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Rec. Dev. Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : =: =d	£1 : 5: =d
Electricity Rate	£=: 10: =d	£=: 10: =d
Road Development Rate	£=: 5: =d	£=: 5: =d
Hunter Guards Rate	£=: 1: =d	£=: 1: =d
	<u>£5: 1: =d</u>	<u>£6: 1: =d</u>

Ejigbo District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2: =d	£1 : 2: =d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Education Rate	£=: 8: 4d	£=: 8: 4d
	<u>£3: 8: 4d</u>	<u>£4: 3: 4d</u>

Ejigbo Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Education Rate	£=: 8:4d	£=: 8:4d
Electricity Rate	£=: 15: =d	£=: 15: =d
	£4: 3: =d	£4: 18: =d

Ife-Odan Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Education Rate	£=: 8:4d	£=: 8:4d
Adumila Palace Rate	£=: 5: =d	£=: 5: =d
	£3: 13:4d	£4: 8:4d

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ONDO DIVISION

Ondo District Council Area:

Tax

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d

Development Contribution

£1 : 2:6d	£1 : 2:6d
-----------	-----------

Regional Development Savings Scheme

£=: =: =d	£=: 5: =d
-----------	-----------

National Reconstruction Development Savings Scheme

£=: =: =d	£=: 10: =d
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£3: =: =d	£3: 15: =d
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Ondo Township:

Tax

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d

Development Contribution

£1 : 2:6d	£1 : 2:6d
-----------	-----------

Regional Development Savings Scheme

£=: =: =d	£=: 5: =d
-----------	-----------

• National Reconstruction Development Savings Scheme

£=: =: =d	£=: 10: =d
-----------	------------

Water Rate

£=: =: =d	£1 : 5: =d
-----------	------------

Electricity Rate

£=: 17:6d	£=: 17:6d
-----------	-----------

Hunter Guards Rate

£=: 5: =d	£=: 5: =d
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£4: 2:6d	£6: 2:6d
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Ileoluji/Okeigbo District Council
Ileoluji Township:

Tax

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d

Development Contribution

£1 : 2:6d	£1 : 2:6d
-----------	-----------

Regional Development Savings Scheme

£=: =: =d	£=: 5: =d
-----------	-----------

National Reconstruction Development Savings Scheme

£=: =: =d	£=: 10: =d
-----------	------------

? Water Rate

£1 : 5: =d

Electricity Rate

£1 : =: =d	£1 : =: =d
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Education Rate

£=: 10: =d	£=: 10: =d
------------	------------

£4: 10: =d	£6: 10: =d
------------	------------

Okeigbo Township:

Tax

<u>1967/68</u>	<u>1968/69</u>
£1 : 17:6d	£1 : 17:6d

Development Contribution

£1 : 2:6d	£1 : 2:6d
-----------	-----------

Regional Development Savings Scheme

£=: =: =d	£=: 5: =d
-----------	-----------

National Reconstruction Development Savings Scheme

£=: =: =d	£=: 10: =d
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Water Rate

£1 : 2: =d

Education Rate

£=: 10: =d	£=: 10: =d
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£3: 10: =d	£5: 7: =d
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OKITIPUPA DIVISION

Ilaje District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=:=:d	£=:5=:d
National Reconstruction Development Savings Scheme	£=:=:d	£=:10=:d
	£3=:=:d	£3:15=:d

Ikale Idapomarun District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=:=:d	£=:5=:d
National Reconstruction Development Savings Scheme	£=:=:d	£=:10=:d
	£3=:=:d	£3:15=:d

Ikale Orisunmeta District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=:=:d	£=:5=:d
National Reconstruction Development Savings Scheme	£=:=:d	£=:10=:d

Ese-Odo District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=:=:d	£=:5=:d
National Reconstruction Development Savings Scheme	£=:=:d	£=:10=:d
	£3=:=:d	£3:15=:d

Ikale Idapometa District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1:2:6d	£1:2:6d
Regional Development Savings Scheme	£=:=:d	£=:5=:d
National Reconstruction Development Savings Scheme	£=:=:d	£=:10=:d
Education Rate	£=:10=:d	£=:10=:d
	£3:10=:d	£4:5=:d

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IWO DIVISION

Iwo District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17 : 6d	£1 : 17 : 6d
Development Contribution	£1 : 2 : 6d	£1 : 2 : 6d
Regional Development Savings Scheme	£= : = : =d	£= : 5 : =d
National Reconstruction Development Savings Scheme	£= : 4 : =d	£= : 10 : =d
	£3 : = : =d	£3 : 15 : =d

Iwo Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17 : 6d	£1 : 17 : 6d
Development Contribution	£1 : 2 : 6d	£1 : 2 : 6d
Regional Development Savings Scheme	£= : = : =d	£= : 5 : =d
National Reconstruction Development Savings Scheme	£= : = : =d	£= : 10 : =d
Electricity Rate	£= : 10 : =d	£= : 10 : =d
Water Rate	£1 : 10 : =d	£1 : 5 : =d
	£5 : = : =d	£5 : 10 : =d

Oluponna/Kuta/Ilegbo Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17 : 6d	£1 : 17 : 6d
Development Contribution	£1 : 2 : 6d	£1 : 2 : 6d
Regional Development Savings Scheme	£= : = : =d	£= : 5 : =d
National Reconstruction Development Savings Scheme	£= : = : =d	£= : 10 : =d
Water Rate	£1 : 10 : =d	£1 : 5 : =d
	£4 : 10 : =d	£5 : = : =d

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OYO SOUTH DIVISION

Oyo South District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Rec. Dev. " "	£=: =: =d	£=:10: =d
	<u>£3: =: =d</u>	<u>£3:15: =d</u>

Oyo Township: Imeleke, Oluwatede,
Ago-Oyo, Aderibighe, Yanayo,
Kiyesen, Ago, Otefen:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£1: =: =d	£1: 5: =d
Electricity Rate	£=: 7:6d	£=: 7:6d
Local Development Rate	£=: 2: =d	£=: 2: =d
Education Rate	£=:10: =d	£=: =: =d
	<u>£4:19:6d</u>	<u>£5: 9:6d</u>

Iroyi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: 5: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Local Development Rate	£=: 5: =d	£=: 5: =d
	<u>£3: 5: =d</u>	<u>£4: =: =d</u>

Imini Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Local Rate	£=: 4:6d	£=: 4:6d
	<u>£3: 4:6d</u>	<u>£4:19:6d</u>

Iseyin District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
Nation Rec. Dev. Savings Scheme	£=: ==:d	£=:10:=d
Education Rate	£=:10:=d	£=:10:=d
	<u>£3:10:=d</u>	<u>£4: ==:d</u>

Iseyin Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Rec. Dev. Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=: 5:=d	£=:15:=d
Education Rate	£=:10:=d	£=: 5:=d
	<u>£3:15:=d</u>	<u>£4:15:=d</u>

Afijio Provisional Authority Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
	<u>£3: ==:d</u>	<u>£3:15:=d</u>

Ilorra Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Rec. Dev. Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£1: ==:d	£1: 5:=d
Local Development Rate	£=: 2:6d	£=: 2:6d
	<u>£4: 2:6d</u>	<u>£5: 2:6d</u>

Fiditi Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Rec. Development Savings Scheme	£1: ==:d	£1: 5:=d
Water Rate	£1: ==:d	£1: 5:=d
Local Development Rate	£=: 3+6d	£=: 3:6d
	<u>£4: 3:6d</u>	<u>£5: 3:6d</u>

Awe Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Rec. Dev. Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : =: =d	£1 : 5: =d
Electricity Rate	£=: 18: =d	£=: 18: =d
Local Development Rate	£=: 3: =d	£=: 3: =d
	£5: 1: =d	£6: 1: =d

Akinmorin Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
• National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : =: =d	£1 : 5: =d
Local Development Rate	£=: 5: =d	£=: 5: =d
	£4: 4: =d	£5: 5: =d

Jobele/Iware Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Reg. Development Savings Scheme	£=: =: =d	£=: 5: =d
National Rec. Dev. Savings Scheme	£=: =: =d	£=: 10: =d
Water Rate	£1 : =: =d	£1 : 5: =d
	£4: =: =d	£5: =: =d

Ilu-Aye/Ijaiye Ojutaiye Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1 : 17:6d	£1 : 17:6d
Development Contribution	£1 : 2:6d	£1 : 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=: 10: =d
	£3: =: =d	£3: 15: =d

Lanlate (Ibarapa East Provisional District Council Area):

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£=: =: =d	£1: 5: =d
	<u>£3: =: =d</u>	<u>£5: =: =d</u>

Eruwa (Ibarapa East Provisional District Council Area):

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£=: =: =d	£1: 5: =d
Education Rate	£=:10: =d	£=:10: =d
	<u>£3:10: =d</u>	<u>£5:10: =d</u>

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IBARAPA DIVISION

Ibarapa West District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =
National Reconstruction Development Savings Scheme	£=: ±: = £3: =: =d	£=:10: = £3:15: =d

Idere Town (Ibarapa West)

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£=: =: =d £3: =: =d	£1: 5: =d £5: =: =d

Igboora Town (Ibarapa West)

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£=: =: =d	£1: 5: =d
Education	£=:10: =d £3:10: =d	£=:10: =d £5:10: =d

Ibarapa East Provisional District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d £3: =: =d	£=:10: =d £3:15: =d

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IFE DIVISION

Ife Urban District Council:

Ile-Ife Township

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=: 2:6d	£1: 5:=d
Electricity Rate	£=: 7:=d	£=: 7:=d
Hunter Guards Rate	£=: 2:6d	£=: 2:6d
	<u>£3:12:=d</u>	<u>£5: 9:6d</u>

Ipetumodu Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=: 2:6d	£1: 5:=d
Electricity Rate	£=:10:=d	£=:10:=d
Hunter Guards Rate	£=: 2:6d	£=: 2:6d
	<u>£3:15:=d</u>	<u>£5:12:6d</u>

Eduabon/Moro Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	£=: 2:6d	£1: 5:=d
Electricity Rate	£=:10:=d	£=:10:=d
Hunter Guards Rate	£=: 5:=d	£=: 5:=d
	<u>£3:17:6d</u>	<u>£5:15:=d</u>

Ifetedo Local Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Construction	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£ =: ==:	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Education Rate	£1: ==:d	£1: ==:d
Hunter Guards Rate	£=: 2:6d	£=: 2:6d
	<u>£4: 2:6d</u>	<u>£4:17:6d</u>

Ede Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: 5: =d	£=:10: =d
Water Rate	£1: =: =d	£1: 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
Education Rate	£=: 5: =d	£=: 5: =d
	<u>£4:10: =d</u>	<u>£5:10: =d</u>

Ido-Oshun Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =: =d	£=: 5: =d
National Reconstruction Development Savings Scheme	£=: =: =d	£=:10: =d
Water Rate	£1: =: =d	£1: 5: =d
Electricity Rate	£=: 5: =d	£=: 5: =d
	<u>£4: 5: =d</u>	<u>£5: 5: =d</u>

ARCHIVES OF OYO STATE

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OSHOGBO DIVISION

Oshogbo District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:d	£=:10:=d
	<u>£3:==:d</u>	<u>£3:15:=d</u>

Oshogbo Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:d	£=:10:=d
Water Rate	£1: =:d	£1: 5:=d
Electricity Rate	£=: 5:=d	£=: 5:=d
Hunter Guards Rate	£=: 2:=d	£=: 2:=d
	<u>£4: 7:=d</u>	<u>£5: 7:=d</u>

Irepodun District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:d	£=: 5:=d
National Rec. Dev. " "	£=: =:d	£=:10:=d
Hunter Guards Rate	£=: 2:=d	£=: 2:=d
	<u>£3: 2:=d</u>	<u>£3:17:=d</u>

Ede District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:d	£=:10:=d
	<u>£3: =:d</u>	<u>£3:15:=d</u>

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IKIRUN DIVISION

Ikirun District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Electricity Rate	£=: 5:=d	£=: 5:=d
	<u>£3: 5:=d</u>	<u>£4: ==:d</u>

Ikirun Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Electricity Rate	£=:10:=d	£=:10:=d
	<u>£3:10:=d</u>	<u>£4: 5:=d</u>

Ila District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Hunter Guards Rate	£=: 5:=d	£=: 5:=d
	<u>£3: 5:=d</u>	<u>£4: ==:d</u>

Ila Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Water Rate	?	£1: 5:=d
Education Rate	£=:10:=d	£=:10:=d
Hunter Guards Rate	£=: 5:=d	£=: 5:=d
	<u>£3:15:=d</u>	<u>£5:15:=d</u>

Odo-Otin District Council Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:d	£=:10:=d
Electricity Rate	£=:10:=d	£=:10:=d
Water Rate	?	£=:15:=d
	<u>£3:10:=d</u>	<u>£5: =:=d</u>

Ekosin/Igbaye Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Construction	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:=d	£=:10:=d
Electricity Rate	£=:10:=d	£=:10:=d
Hunter Guards Rate	£=: 5:=d	£=: 5:=d
	<u>£3:15:=d</u>	<u>£4:10:=d</u>

Ekusa Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: =:=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:=d	£=:10:=d
Electricity Rate	£=:10:=d	£=:10:=d
Town Hall Rate	£=: 5:=d	£=: 5:=d
Water Rate	?	£=:15:=d
	<u>£3:15:=d</u>	<u>£5: 5:=d</u>

Ifelodun District Council Area:

	<u>1967/68</u>	<u>1968/68</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6s	£1: 2:6d
Regional Development Savings Scheme	£=: =:=d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: =:=d	£=:10:=d
	<u>£3: =:=d</u>	<u>£3:15:=d</u>

Agba Township:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
Local Development Rate	£1: ==:d	£1: =:=d
	<u>£4: ==:d</u>	<u>£4:15:=d</u>

Iree/Eripa Provisional Authority Area:

	<u>1967/68</u>	<u>1968/69</u>
Tax	£1:17:6d	£1:17:6d
Development Contribution	£1: 2:6d	£1: 2:6d
Regional Development Savings Scheme	£=: ==:d	£=: 5:=d
National Reconstruction Development Savings Scheme	£=: ==:d	£=:10:=d
	<u>£3: ==:d</u>	<u>£3:15:=d</u>

ARCHIVES OF

WATER SERVICES WESTERN STATE OF NIGERIA

	AREA OF SUPPLY	C O S T		RATES OF WATER CHARGES	
		CAPITAL as at 1/2/67	RECURRENT	OLD RATES as at 1/4/68	CURRENT RATES
1	Ibadan	1,080,310	4,000	30	25
2	Iwo	411,060	5,600	30	25
3	Ogbomosho	1,105,590	15,400	30	25
4	Ilesha	264,600	3,640	30	25
5	Ado-Ekiti	308,690	4,200	30	25
6	Owo	346,700	4,200	30	25
7	Abeokuta	862,030	11,200	30	25
8	Iperu Remo	225,790	2,800	30	25
9	Shagamu	103,040	1,400	30	25
10	Shaki	589,790	8,400	30	25
11	Oyo	687,070	9,800	30	25
12	Ijebu-Igbo	295,800	4,200	30	25
13	Oshogbo/Ede/ Ife/Gbongan	1,775,870	23,200	30	25
14	Ikare	267,600	4,200	30	25
15	Ondo/Akure/Indanre	1,483,880	21,000	30	25
16	Ijebu-Ode	317,950	5,200	30	25
17	Igbo-Ora	895,324	12,600	30	25
18	Illa	232,078	2,800	30	25
19	Aiyetoro	45,890	700	23	20
20	Ibeshe	11,570	140	23	20
21	Iboro	38,060	560	23	20
22	Ishaga	18,240	280	23	20
23	Ilaro	89,111	1,260	23	20
24	Ibefun	18,380	280	23	20
25	Ijebu-Ife	19,380	280	23	20
26	Imushin	17,200	280	23	20
27	Ado-Odo	63,730	840	23	20
28	Igbessa	69,072	910	23	20
29	Odogbolu/ Okun-Owa/Aiyeye	184,732	2,800	23	20
30	Lalupon	33,920	490	20	15
31	Iseyin	23,680	350	20	15
32	Ota	30,200	420	20	15
33	Owode	6,040	84	20	15
34	Ifon/Ikare	63,500	910	20	15
35	Erin Odo	7,600	112	20	15
36	Isho/Ogbesse	28,600	392	20	15

	A R E A O F S U P P L Y	C O S T		R A T E S O F W A T E R C H A R G E S	
		C A P I T A L a s a t 1/2/67	R E C U R R E N T	O L D R A T E S a s a t 1/4/68	C U R R E N T R A T E S
37	Oke-Igbo	27,800	392	20	15
38	Oke-Mesi	21,240	280	20	15
39	Erusu	29,100	420	20	15
40	Inisha	23,270	330	20	15
41	Okuku	20,990	280	20	15
42	Oyan	31,830	420	20	15
43	Effon-Alaye	24,840	350	20	15
44	Ife-Wara	14,410	210	20	15

Note:

The Water Corporation has since written to say that the figures in Columns 3 and 4 of the schedule are incorrect and that they were released to the Ministry of Finance in error.

SINGLE MAN TAX PAYABLE

INCOME	EAST	FEDERAL	WEST	NORTH
100	3	.5	6. 5. 0	2.5
200	8	1	12.10. 0	5
300	14	3	18.15. 0	7.5
400	20	8	25. - . 0	10
500	27	13	31. 5. 0	16
600	35	18	37.18. 4	22.5
700	42	23	44.11. 8	29
800	48	33	52. 1. 8	36.5
900	61	43	59.11. 8	45
1000	75	55	72. 1. 8	54

MARRIED
MAN
1 CHILD

TAX PAYABLE

	EAST	FEDERAL		WEST	NORTH	
		MIN.	MAX.	MIN.	MAX.	MAX.
100	2	.5	.5	* 6	6	2.5 2.5
200	6	1	1	12	12	5 5
300	12	3	3	18.15	18.15	7.5 7.5
400	17	3	3	18.15	18.15	10 10
500	23	3	5	18.15	18.15	12.5 12.5
600	29	3	10	18.15	22.10	15 19
700	34	6	15	18.15	28.15	17.5 25
800	40	11	20	21.17.6	35. 5	20 31
900	49	15	27	28. 2.6	41.18.4	25.5 40
1000	60	20	37	34.11.8	49. 1.8	32 49

* Tax payable by married
personw tih 1 child's
education allowance in
U. K.

MARRIED
MAN
2 CHILDREN

TAX PAYABLE

EAST		FEDERAL		WEST		NORTH	
		MIN.	MAX.	MIN.	MAX.	MIN.	MAX.
100	2	5	5	6	6	2.5	2.5
200	6	1	1	13	13	5	5
300	12	3	3	* 18.15	18.15	7.5	7.5
400	17	3	3	18.15	18.15	10	10
500	23	3	3	18.15	18.15	12.5	12.5
600	29	3	7	18.15	20	15	15
700	34	3	12	18.15	26.5	17.5	21
800	40	3	17	18.15	32.11.8	20	27.5
900	49	3	22	18.15	39.15	22.5	35
1000	60	8	31	18.15	46.1.8	25	43

* Minimum Tax payable by married person with 2 children education fees in Overseas.

MARRIED
MAN
3 CHILDREN

TAX PAYABLE

EAST		FEDERAL		WEST		NORTH	
		MIN.	MAX.	MIN.	MAX.	MIN.	MAX.
100	2	.5	.5	6	6	2.5	2.5
200	5	1	1	13	13	5	5
300	10	3	3	& 18.15	18.15	7.5	7.5
400	15	3	3	18.15	18.15	10	10
500	20	3	3	18.15	18.15	12.5	12.5
600	25	3	4	18.15	18.15	15	15
700	30	3	9	18.15	23.15	17.5	17.5
800	36	3	14	18.15	30.-	20	24
900	44	3	19	18.15	38.11.8	22.5	30
1000	53	3	25	18.15	43.5	25	38

& Minimum tax payable by married person with 3 children overseas education allowance.

TAX PAYABLE

MARRIED MAN 4 CHILDREN		EAST		FEDERAL		WEST		NORTH	
		MIN	MAX	MIN.		MAX.		MIN	MAX
100	2	.5	.5	6		6		2.5	2.5
200	5	1	1	* 13		13		5	5
300	10	3	3	18.15		18.15		7.5	7.5
400	15	3	3	18.15		18.15		10	10
500	20	3	3	18.15		18.15		12.5	12.5
600	25	3	3	18.15		18.15		15	15
700	30	3	6	18.15		21.5		17.5	17.5
800	36	3	11	18.15		27.10		20	20
900	44	3	16	18.15		33.18.4		22.5	26.5
1000	53	3	21	18.15		40.11.8		25	33

* Minimum payable by married
person with 4 children overseas
including education fees.

NUMBER OF TAX PAYERS BY INCOME GROUP AND
YIELD

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME £1-	GROUP £50	INCOME GROUP £51 - £100		Total Tax Collec- ted (1967-68)	SUGGESTED SCHEME OF FLAT RATE TAX FOR INCOME GROUP £1-£100		Difference	Total No. Tax Payers with charge- able income of £100 pa and above
		No. of Tax- payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)		No. of Tax Payers	Amount Expected		
AKOKO	Akoko Central Pro. Authority	2,628	£ 7,884	928	£ 4,176	12,060	3,556	11,557	- 503	25
	Akoko East Prov. Auth.	2,388	7,164	937	3,807	10,971	3,325	10,807	- 164	1
	Akoko North " "	1,726	5,178	1,148	5,238	10,416	2,874	9,340	-1,076	10
	Akoko North East Pro. Authority	1,981	5,943	521	2,117	8,060	2,502	8,131	+ 71	9
	Akoko South Pro. Auth.	3,154	9,462	811	3,345	12,807	3,965	12,886	+ 79	7
	Akoko West Pro. Auth.	1,950	5,850	2,681	15,678	21,528	4,631	15,051	-6,477	2
	Ikare Dis. Council	3,740	11,220	754	3,299	14,519	4,494	14,605	+ 86	25
	Oka District Council	319	957	4,109	14,895	15,852	4,428	14,391	-1,461	6
AKURE	Akure District Council	3,379	10,137	6,692	23,884	34,021	10,071	32,731	-1,290	26
	Idanre District Council	3,888	11,664	2,900	9,629	21,293	6,788	11,811	-10,428	699
	Ifedore Dis. Council	1,243	3,729	4,027	13,689	17,418	5,270	17,128	- 290	79
ABEOKUTA	Abeokuta Urban D.C.	10,900	32,700	720	1,573	34,273	11,620	37,765	+3,492	100
	Egba Ifo Dis. Council	11,850	35,550	1,285	4,437	39,987	13,135	42,689	+3,702	14
	Egba Ikereku D.C.	1,843	5,061	229	569	5,630	2,072	6,731	+1,101	-
	Egba Obafemi D. C.	7,198	19,754	616	1,895	21,649	7,814	25,395	+4,746	1
	Egba Odeda D. Council	12,325	36,975	489	1,661	38,636	12,814	41,645	+3,009	2
	Imala District Council	2,350	7,050	145	562	7,612	2,495	8,109	+497	1
	Egba Owode D.C.	9,098	27,264	523	651	27,915	9,621	30,268	+2,353	3
	Otta District Council	4,806	14,418	1,791	6,439	20,857	6,597	21,440	+ 583	17

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		SUGGESTED SCHEME OF PLAT RAMP TAX FOR INCOME GROUP £1-£100			Difference	Total No. of Tax Payers with chargeable income of £100 and above
		No. of Tax Payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)	Total Tax Collected 1967-68	No. of Tax Payers	Amount Expected		
EGBADO	Ado-Igbessa D. Council	6,201	£ 18,603	2,417	£ 8,357	£ 26,960	8,618	28,008	+ 1048	-
	Egbado/Ifoyin D. C.	6,737	20,211	2,130	8,826	29,037	3,867	28,818	- 219	-
	Egbado Ketu Dis. Council	14,304	42,912	1,713	5,554	48,566	16,017	52,055	+ 3,489	-
	Ilaro District Council	5,171	15,513	2,034	7,344	22,857	7,205	23,416	+ 599	3
	Ipokia District Council	8,136	24,408	1,250	4,325	28,733	9,386	30,505	+ 1,772	-
EKITI CENTRAL	Ado District Council	8,110	24,330	500	2,060	26,390	8,610	27,983	+ 1,593	85
	Gbonyin District Council	2,506	7,518	671	2,587	10,105	3,111	10,325	+ 220	24
EKITI NORTH	Ekiti Northern D. C.	144	432	4,848	18,229	10,661	4,992	16,224	- 2,437	-
	Ikole District Council	109	327	4,915	20,219	20,546	5,024	16,328	- 4,218	11
EKITI SOUTH	Ekiti Southern District Council	3,772	11,316	9,655	37,999	49,315	13,427	43,607	- 5,707	25
EKITI SOUTH	Ekiti Western D. Council	451	1,353	4,948	18,555	19,908	5,355	17,546	- 2,362	16
	Ido Osi District Council	202	636	2,858	10,360	10,996	3,000	9,945	- 1,051	-
	Ijero District Council	2,197	6,591	5,015	18,806	25,397	7,212	23,439	- 1,958	8
	Otun District Council	3,373	9,819	409	1,432	11,251	3,782	12,392	+ 1,141	-
IBADAN CITY	Ibadan City Council	229	687	25,440	89,352	90,039	25,669	75,424	-14,615	68

DIVISION	COUNCIL WITH RATING AUTHORITY	No. OF TAX PAYERS	AMOUNT COLLECTED 1967/68	No. OF TAX PAYERS	AMOUNT COLLECTED 1967/68	TOTAL TAX COLLECTED 1967/68	SUGGESTED SCHEME OF FLAT RATE FOR INCOME GROUP £1 - £200		DIFFERENCE	TOTAL NO. OF TAX PAYERS WITH CHARGE- ABLE INCOME OF £100 AND ABOVE
							No. OF TAX PAYERS	AMOUNT EXPECTED		
IBADAN LESS CITY AREA	Ibadan East Dist Co.	10,875	£ 32,625	639	£ 2,157	£ 34,782	11,514	£ 37,420	+ 2,638	-
	Ibadan North Dist Co.	10,250	30,750	420	1,604	32,354	10,670	34,678	+ 2,324	-
	Ibadan South Dist. Co.	5,886	17,658	1,689	6,013	23,671	7,575	24,679	+ 1,008	17
	Ibadan S. West D.C.	1,617	4,851	2,435	8,135	12,986	4,052	13,169	+ 183	6
	Ibadan S. East D.C.	3,414	10,242	1,436	5,250	15,492	4,850	15,762	+ 270	-
	Ibadan West Dist Co.	7,901	23,703	1,695	6,035	29,738	9,596	31,187	+ 1,449	-
IBARAPA	Ibarapa East Prov. A.	4,451	13,353	744	2,667	16,020	5,195	16,884	+ 864	10
	Ibarapa West D.C.	9,675	29,025	2,146	6,975	36,000	11,821	38,418	+ 2,418	4
IFE	Ife Divisional Co.	18,560	55,680	27,171	102,057	157,737	45,731	148,627	- 9,110	93
IJEBU	Ijebu East Central D.C.	1,070	3,210	224	818	4,028	1,294	4,306	+ 278	3
	Ijebu Igbo D.C.	5,633	16,899	1,550	5,696	22,595	7,183	23,345	+ 750	49
	Ijebu Mashin Prov. A.	779	2,337	301	1,133	3,470	1,080	3,510	+ 40	14
	Ijebu Northern D.C.	775	2,325	526	2,105	4,430	1,301	4,228	- 212	5
	Ijebu N. West D.C.	5,103	15,309	404	1,764	17,073	5,507	17,898	+ 825	14
	Ijebu-Ode D.C.	4,748	14,244	2,176	8,871	23,115	6,924	22,503	- 612	143
	Ijebu Southern D.C.	1,466	4,398	1,578	5,576	9,974	3,044	9,893	- 54	13
	Ijebu Waterside D.C.	5,587	16,761	539	2,181	18,942	6,126	19,910	+ 968	17
	Ijebu West D.C.	2,155	6,465	485	1,930	8,395	2,640	8,580	+ 185	8
	Ilugun/Alaro D.C.	2,187	6,561	533	1,874	8,435	2,720	8,840	+ 405	4
	Osunmaiye-gun Prov. A.	2,375	7,125	155	595	7,720	2,530	8,222	+ 502	4

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		TOTAL TAX COL- LECTED 1967/68	SUGGESTED SCHEME OF FLAT RATE FOR INCOME GROUP £1 - £100		DIFFE- RENCE	TOTAL TAX PAY. WITH CH. ABLE INC. OF £100 AND ABOVE
		No. OF TAX PAYERS	AMOUNT COLLECTED 1967/68	No. OF TAX PAYERS	AMOUNT COLLECTED 1967/68		No. OF TAX PAYERS	AMOUNT EXPECTED		

IJEBU REMO	Ode-Lemo Local Co. Remo Div. Co.	- 8,097	£ 24,291	- 6,106	£ 23,004	£ 47,295	- 14,203	£ 46,160	- £ 1,135	- 111
IJESHA NORTH	Ijesha North D.C.	6,194	18,582	3,921	14,621	33,203	10,115	32,874	- 329	2
IJESHA SOUTH	Ijesha South D.C.	7,801	23,403	6,338	22,940	46,343	14,139	45,952	- 391	1
	Ilesha Urban D.C.	2,921	8,763	2,810	10,698	19,461	5,731	18,627	- 834	46
OKITIPUPA	Ese Odo Dist. Co.	3,536	10,608	2,428	8,793	19,401	5,964	19,383	- 78	7
	Ikale Idapomarun D.C	1,700	5,100	2,926	9,176	14,276	4,626	15,035	+ 759	420
	Ikale Idapometa D.C.	2,670	8,010	894	3,309	11,319	3,564	11,533	+ 214	11
	Ikale Orisunmeta D.C.	2,738	8,214	445	1,573	9,787	3,183	10,345	+ 558	-
	Ilaje Dist. Co.	-	-	-	-	-	-	-	-	-
ONDO	Ile-Oluji/Oke IgboDC	4,909	14,727	2,622	9,326	24,053	7,531	24,476	+ 423	144
	Ondo Central D.C.	10,946	32,838	2,945	11,460	44,298	13,891	45,146	+ 848	331
	Ondo Southern D.C.	3,348	10,044	799	2,862	12,906	4,147	13,478	+ 572	-
	Ondo Western D.C.	-	-	-	-	-	-	-	-	-

DIVISION	COUNCILS WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51- £100		Total Tax Coll- ected (1967-68)	SUGGESTED SCHEME OF FLAT RATE TAX FOR INCOME GROUP £1-£100			Total No. of Tax Payers with chargeable income or £100 pa or above
		No. of Tax Payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)		No. of Tax Payers	Amount Expected	Difference	
OSUN CENTRAL	Ede District Council	5,753	17,259	4,971	17,592	34,851	10,724	35,853	+ 1,003	27
	Irepodun Dist. Council	5,447	16,341	816	1,274	17,615	6,263	20,355	+ 2,740	6
	Oshogbo District Council	5,623	16,879	2,251	8,129	25,008	7,874	25,591	+ 583	92
OSUN NORTH EAST	Ifelodun Dist. Council	4,110	12,330	2,520	8,984	21,314	6,630	21,548	+ 234	18
	Ikirun Dist. Council	4,292	12,876	864	3,270	16,146	5,156	16,757	+ 611	4
	Illa District Council	3,788	11,364	2,961	11,018	22,382	6,749	21,934	- 1,448	17
	Odo Otin Dist. Council	4,971	14,913	1,078	4,080	18,993	6,049	19,659	+ 666	3
	Ire Eripa Prov. Auth.	820	2,460	288	983	3,443	1,108	3,601	+ 158	4
OSUN N. WEST	Ejigbo Dist. Council	6,033	18,099	540	1,437	19,536	6,573	21,362	+ 1,826	9
	Ogbomosho Dist. Council	124,754	74,262	550	1,509	75,771	25,304	82,238	+ 6,467	43
OSUN SOUTH	Aiyedade Dist. Council	8,874	26,622	1,307	10,129	36,751	10,181	33,088	- 3,663	2
	Egbedore Dist. Council	1,749	5,247	7,392	27,195	32,442	9,141	30,608	- 1,834	52
	Iwo District Council	3,812	11,436	11,645	37,877	49,313	15,457	50,235	+ 922	49
	Drile Owu Dist. Council	2,496	7,488	1,541	5,054	12,542	4,037	13,120	+ 578	3
OYO	Ekamarun Dist. Council	2,114	6,342	761	2,753	9,095	2,875	9,344	+ 249	3
	Irekari Dist. Council	404	1,212	1,956	7,432	8,644	2,360	7,670	- 974	4
	Owo District Council	4,553	13,659	6,118	21,705	35,364	10,671	34,681	- 683	295
OYO NORTH	Irepo District Council	6,152	18,456	152	388	18,844	6,304	20,488	+ 1,644	117
	Okeho/Iganna Dist. Co.	13,624	40,872	254	928	41,800	13,878	45,103	+ 3,303	13
	Shaki Dist. Council	11,730	35,190	641	1,573	36,763	12,371	40,206	+ 3,443	12
OYO SOUTH	Afijio Prov. Authority	5,071	15,213	196	736	15,949	5,267	17,118	+ 1,169	42
	Iseyin Dist. Council	18,819	56,457	286	1,133	57,590	19,105	62,091	+ 4,501	9
	Oyo South Dist. Co.	19,566	58,698	591	2,541	61,239	20,157	65,510	+ 4,271	63

APPENDIX 'A'
NUMBER OF TAX PAYERS BY INCOME GROUP
AND YIELD

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		Total Tax Col- lected (1967-68)	SUGGESTED SCHEME OF £2.10s POLL TAX PLUS ASSESSED INCOME TAX ON INCOME GROUP £51-£100	Difference
		No. of Tax- Payers	Amount collected (1967-68)	No. of Tax- Payers	Amount collected (1967-68)		Amount Expected less 5/- increase in Development Contribution	
AKOKO	Akoko Central Pro. Auth.	2,628	£ 7,884	928	£ 4,176	12,060	10,746	- 1,314
	Akoko East Pro. Auth.	2,388	7,164	937	3,807	10,971	9,778	- 1,193
	Akoko North Prov. Auth.	1,726	5,178	1,148	5,238	10,416	9,553	- 863
	Akoko N/East Prov. Auth.	1,981	5,943	521	2,117	8,060	7,070	- 990
	Akoko South Prov. Auth.	3,154	9,462	811	3,345	12,807	11,230	- 1,577
	Akoko West Prov. Auth.	1,950	5,850	2,681	15,678	21,528	20,553	- 975
	Ikare Dist. Council	3,740	11,220	754	3,299	14,519	12,649	- 1,870
	Oka Dist. Council	319	957	4,109	14,895	15,852	15,693	- 159
AKURE	Akure Dist. Council	3,379	10,137	6,692	23,884	34,021	32,332	- 1,689
	Idanre Dist. Council	3,888	11,664	2,900	9,629	21,293	19,349	- 1,944
	Ifedore Dist. Council	1,243	3,729	4,027	13,689	17,418	16,797	- 621
EGBA	Abeokuta Urban D/C	10,900	32,700	720	1,573	34,273	28,823	- 5,450
	Egba Ifo D/C	11,850	35,550	1,285	4,437	39,987	34,062	- 5,925
	Egba Ikereku D/C	1,843	5,529	229	569	6,098	5,177	- 921
	Egba Obafemi D/C	7,198	21,594	616	1,895	23,489	19,890	- 3,599
	Egba Odeda D/C	12,325	36,975	489	1,661	38,636	32,474	- 6,162
	Imala D/C	2,350	7,050	145	2	7,612	6,437	- 1,175
	Egba Owode D/C	9,098	27,294	523	651	27,945	23,396	- 4,549
	Otta Dist. Council	4,806	14,418	1,791	6,439	20,857	18,454	- 2,403

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		Total Tax Col- lected (1967-68)	SUGGESTED SCHEME OF £2.10 POLL TAX PLUS ASSE- SSED INCOME TAX ON INCOME... GROUP £51 - £100	Difference
		No. of Tax Payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)			
EGBADO	Ado-Igbessa D.C.	6,201	18,603	2,417	8,357	26,960	23,860	- 3,100
	Egbado/Ifoyin D.C.	6,737	20,211	2,130	8,826	29,037	25,669	- 3,368
	Egbado Ketu D.C.	14,304	42,912	1,713	5,654	48,566	41,414	- 7,152
	Ilaro D.C.	5,171	15,513	2,034	7,344	22,857	20,572	- 2,585
	Ipokia D.C.	8,136	24,408	1,250	4,325	28,733	24,665	- 4,068
EKITI CENTRAL	Ado Dist. Co.	8,110	24,330	500	2,060	26,390	22,335	- 4,055
	Gbonyin Dist. Co.	2,506	7,518	671	2,587	10,105	8,852	- 1,253
EKITI NORTH	Ekiti Northern D.C.	144	432	4,848	18,229	18,661	18,589	- 72
	Ikole Dist. Council	109	327	4,915	20,219	20,546	20,492	- 54
EKITI SOUTH	Ekiti Southern District Council	3,772	11,316	9,655	37,999	49,315	47,429	- 1,886
EKITI WEST	Ekiti Western D.C.	451	1,353	4,948	18,555	19,908	19,683	- 225
	Iddo Osi Dist. Council	202	636	2,858	10,360	10,996	10,890	- 106
	Ijero Dist. Council	2,197	6,591	5,015	18,806	25,397	24,299	- 1,098
	Otun Dist. Council	3,373	10,119	409	1,432	11,551	9,865	- 1,686
IBADAN CITY AREA	Ibadan City Co.	229	687	25,440	89,352	90,039	89,925	- 114

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		Total Tax Col- lected 1967-68	SUGGESTED SCHEME OF £2.10s. POLL TAX PLUS ASSESSED INCOME TAX ON INCOME GROUP £51 - £100	Difference
		No. of Tax Payers	Amount Collected 1967-68	No. of Tax Payers	Amount Collected 1967-68		Amount Expected less 5/- increase in Development Contribution	
IBADAN LESS CITY AREA	Ibadan East D.C.	10,875	32,625	639	2,157	34,782	29,335	- 5,437
	Ibadan North D.C.	10,250	30,750	420	1,604	32,354	27,229	- 5,125
	Ibadan South D.C.	5,886	17,658	1,689	6,013	23,671	20,728	- 2,943
	Ibadan S. West D.C.	1,617	4,851	2,435	8,135	12,986	12,178	- 808
	Ibadan S. East D.C.	3,414	10,242	1,436	5,250	15,492	13,785	- 1,707
	Ibadan West D.C.	7,901	23,703	1,695	6,035	29,738	25,788	- 3,950
IBARAPA	Ibarapa East Pro. A.	4,451	13,353	744	2,667	16,020	13,795	- 2,225
	Ibarapa West D.C.	9,675	29,025	2,146	6,975	36,000	31,163	- 4,837
IFE.	Ife Divisional Co.	18,560	55,680	27,171	102,057	157,737	148,467	- 9,270
IJEBU	Ijebu East Cen. D.C.	1,070	3,210	224	818	4,028	3,493	- 535
	Ijebu Igbo D.C.	5,633	16,899	1,550	5,696	22,595	19,779	- 2,816
	Ijebu Mushin Pro. A.	779	2,337	301	1,133	3,470	3,081	- 389
	Ijebu Northern D.C.	775	2,325	526	2,105	4,430	4,043	- 387
	Ijebu N. West D.C.	5,103	15,309	404	1,764	17,073	13,030	- 2,551
	Ijebu-Ode D. C.	4,748	14,244	2,176	8,871	23,115	20,741	- 2,374
	Ijebu Southern D.C.	1,466	4,398	1,578	5,576	9,974	9,241	- 733
	Ijebu Waterside D.C.	5,587	16,761	539	2,181	18,942	16,149	- 2,793
	Ijebu West D.C.	2,155	6,465	485	1,930	8,395	7,318	- 1,077
	Ilugun/Alaro D.C.	2,187	6,561	533	1,874	8,435	7,342	- 1,093
	Osunmaiyegun Prov. A.	2,375	7,125	155	595	7,720	6,533	- 1,187

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		Total Tax Collected 1967-68	SUGGESTED SCHEME OF £2.10s. POLL TAX PLUS ASSESSED INCOME TAX ON INCOME GROUP £51 - £100 Amount Expec- ted Less 5/- Increase in Development Contribution	Diffe- rence
		No. of Tax Payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)			
IJEBU REMO	Ode-Lemo Local Co. Remo Div. Council	8,097	21,271 24,291	6,106	23,004	47,295	43,247	- 4,048
IJESHA NORTH	Ijesha North D.C.	6,194	18,582	3,921	14,621	33,203	30,106	- 3,097
IJESHA SOUTH	Ijesha South D.C. Ilesha Urban D.C.	7,801 2,921	23,403 8,763	6,338 2,810	22,940 10,698	46,343 19,461	42,443 17,971	- 3,900 - 1,490
OKITIPUPA	Ese Odo Dist. Co.	3,536	10,608	2,428	8,793	19,401	17,633	- 1,768
	Ikale Idapomarun D.C.	1,700	5,100	2,926	9,176	14,276	13,226	- 850
	Ikale Idapometa D.C.	2,670	8,010	894	3,309	11,319	9,984	- 1,335
	Ikale Orisunmeta D.C.	2,738	8,214	445	1,573	9,787	8,418	- 1,369
	Ilaje District Co.	-	-	-	-	-	-	-
ONDO	Ile-Oluji/Okeigbo D.C.	4,909	14,727	2,622	9,326	24,053	21,599	- 2,454
	Ondo Central D.C.	10,946	32,838	2,945	11,460	44,298	38,825	- 5,473
	Ondo Southern D.C.	3,348	10,044	799	2,862	12,906	11,232	- 1,674
	Ondo Western D.C.	-	-	-	-	-	-	-

DIVISION	COUNCILS WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		Total Tax Collected (1967-68)	SUGGESTED SCHEME OF £2.10s. POLL TAX PLUS ASSESSED INCOME TAX ON INCOME GROUP £51 - £100 Amount Expected Less 5/- Increase in Development Contri- bution	Difference
		No. of Tax Payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)			
OSHUN CENTRAL	Ede District Co.	5,753	17,259	4,971	17,592	34,851	31,975	- 2,876
	Irepodun Distr. Co.	5,447	16,341	816	1,274	17,615	14,892	- 2,723
	Oshogbo District Co.	5,623	16,879	2,251	8,129	25,008	22,195	- 2,813
OSHUN NORTH EAST	Ifelodun Dist. Co.	4,110	12,330	2,520	8,984	21,314	19,259	- 2,055
	Ikirun Dist. Co.	4,292	12,876	864	3,270	16,146	14,000	- 2,146
	Illa District Co.	3,788	11,364	2,961	11,018	22,382	20,488	- 1,894
	Odo Otin Dist. Co.	4,971	14,913	1,078	4,080	18,993	16,508	- 2,485
	Ire Eripa Prov. Auth.	820	2,460	288	983	3,443	3,033	- 410
OSHUN N.WEST	Ejigbo Dist. Co.	6,033	18,099	540	1,437	19,536	16,520	- 3,016
	Ogbomosho Dist. Co.	24,754	74,262	550	1,509	75,771	63,394	-12,377
OSHUN SOUTH	Aiyedade Dist. Co.	8,874	26,622	1,307	10,129	36,751	32,314	- 4,437
	Egbedore Dist. Co.	1,749	5,247	7,392	27,195	32,442	31,568	- 874
	Iwo District Co.	3,812	11,436	11,645	37,877	49,313	47,407	- 1,906
	Orile Owu Dist. Co.	2,496	7,488	1,541	5,054	12,542	11,294	- 1,248
O W O	Ekamarun D. Council	2,114	6,342	761	2,753	9,095	8,038	- 1,057
	Irekari Dist. Co.	404	1,212	1,956	7,432	8,644	8,442	- 202
	Owo Dist. Council	4,553	13,659	6,118	21,705	35,364	33,088	- 2,276
O Y O NORTH	Irepo Dist. Co.	6,152	18,456	152	388	18,844	15,768	- 3,076
	Okeho/Iganna D. C.	13,624	40,872	254	928	41,800	34,988	- 6,812
	Shaki Dist. Council	11,730	35,190	641	1,573	36,763	30,898	- 5,865
O Y O SOUTH	Afijio Prov. Auth.	5,071	15,213	196	736	15,949	13,414	- 2,535
	Iseyin Dist. Co.	18,819	56,457	286	1,133	57,590	48,181	- 9,409
	Oyo South Dist. Co.	19,566	58,698	591	2,541	61,239	51,456	- 9,783

S U M M A R Y

DIVISION	COUNCIL WITH RATING AUTHORITY	INCOME GROUP £1 - £50		INCOME GROUP £51 - £100		Total Tax Col- lected (1967-68)	SUGGESTED SCHEME OF £2.10s POLL TAX PLUS ASSESSED IN- COME TAX ON INCOME GROUP £51-£100	Diffe- rence
		No. of Tax Payers	Amount Collected (1967-68)	No. of Tax Payers	Amount Collected (1967-68)		Amount Expected less 5/- increase in Development Contribution	
T O T A L		472,330	1,416,990	228,868	840,607	2,257,597	2,021,432	- 236,165

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Statement of Local Government Councils Revenue and Expenditure

Adm.	Name of Council	Total Rev. 1968/69 Estimated	Total Exp. 1968/69 Estimated	Precepts	BREAK DOWN OF EXPENDITURE					
					Adm.	Capital Exp. (a)	Education (b)	Health (c)	Roads (d)	Other Rec. Exp. (e)
Akoko	Akoko Central P.A.	24,404	24,225	4,050	1,045	2,315	1,800	4,665	2,900	7,450
	Akoko East P.A.	18,330	18,810	3,990	1,115	-	355	3,355	4,735	5,260
	Akoko North P.A.	16,950	16,219	4,955	970	-	1,370	2,665	1,585	5,574
	Akoko N. East P.A.	14,930	14,923	3,295	840	-	1,485	4,325	915	4,063
	Akoko South P.A.	17,845	16,475	4,035	635	500	830	3,510	1,480	9,455
	Akoko West P.A.	16,335	17,830	3,450	2,810	-	350	4,650	1,610	4,930
	Ikare D.C.	31,875	26,725	6,775	1,535	-	820	2,735	2,910	11,870
	Oke D.C.	39,235	33,900	1,925	1,615	80	12,150	5,025	3,500	9,605
Akure	Akure D.C.	113,870	92,596	26,840	5,185	810	1,350	9,670	12,055	36,086
	Idanre D.C.	74,835	74,660	3,375	3,540	1,000	20,500	6,495	6,060	53,690
	Ifedore D.C.	26,880	27,515	8,855	1,470	-	375	4,860	1,705	10,250
Egbe	Abeokuta U. D.C.	212,945	205,405	33,000	12,085	2,100	775	20,525	41,980	103,960
	Egbe Ifo D.C.	73,735	64,071	23,210	2,330	2,820	2,750	12,125	7,840	12,500
	Egbe Ikereku D.C.	7,765	7,725	2,540	340	70	-	1,235	930	2,460
	Egbe Obafemi D.C.	31,835	28,785	9,225	1,300	1,825	465	12,825	2,645	5,740
	Egbe Ododo	60,485	46,530	11,735	1,085	1,350	750	10,150	9,630	11,715
	Isale D.C.	19,650	19,225	960	520	750	700	2,775	1,700	3,880
	Egbe Owoke	50,730	45,175	12,795	1,885	1,000	1,190	9,380	5,515	13,410
	Otta D.C.	67,250	64,935	2,890	2,475	2,515	25,150	11,450	4,370	16,090

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Admin. Div.	Name of Council	Total Rev. 1968/69 Estimated	Total Exp. 1968/69 Estimated	BREAK DOWN OF EXPENDITURE						
				Precepts	Admin.	Capital Exp. (a)	Education (b)	Health (c)	Roads (d)	Other Rec. Exp. (e)
Egbado	Ado-Igbessa D.C.	118,148	14,801	4,000	4,350	1,700	1,580	685	13,440	32,892
	Egbado/Ifonyin D.C.	166,840	65,860	2,720	2,720	350	29,320	10,945	4,255	15,765
	Egbado Ketu D.C.	118,148	10,452	4,000	8,350	1,700	39,075	13,660	13,440	33,732
	Ilero D. C.	58,365	50,195	3,100	2,465	855	15,200	8,140	3,300	15,135
	Ipokia D. C.	56,545	54,340	2,870	3,390	500	20,590	9,850	2,975	7,157
Ekiti Central	Ado D.C.	55,345	52,952	1,880	7,085	-	1,365	13,165	6,050	25,907
	Gbonyin D.C.	20,180	20,219	3,420	1,485	-	655	5,385	2,155	6,735
Ekiti North	Ekiti North. D.C.	25,816	25,265	9,635	890	-	2,320	4,100	1,130	8,340
	Ikele D.C.	31,415	27,203	2,005	1,345	2,560	1,415	5,195	2,685	11,937
Ekiti South	Ekiti Southern Dist. Council	91,585	88,210	14,880	4,530	2,405	7,245	15,560	9,415	35,875
Ekiti West	Ekiti West D.C.	33,300	29,275	5,870	860	-	1,315	5,450	1,760	13,620
	Iddo Osi D.C.	21,035	20,143	5,760	1,025	100	1,600	2,015	1,475	7,139
	Ijero D. Council	41,475	40,430	8,665	1,390	700	2,870	10,310	1,860	15,230
	Otun Dist. Council	21,561	19,218	4,150	505	-	3,835	3,375	765	6,988
Ibadan City Area	Ibadan C. Council	619,695	741,475	147,935	90,010	59,160	8,600	29,810	75,560	141,255

Administrative Division	Name of Council	Total Revenue for 1968/69 Estimated	Total Expenditure for 1968/69 Estimated	Breakdown of Expenditure						
				Precepts	Administrative	Capital Expenditure (a)	Education (b)	Health (c)	Roads (d)	Other Recurrent Expenditure (e)
IBADAN LESS CITY AREA	Ibadan East D.C.	57,480	56,980	13,440	2,730	600	1,550	9,170	7,470	22,020
	Ibadan North D.C.	56,215	50,590	9,295	3,050	710	1,750	9,025	7,420	19,340
	Ibadan South D.C.	20,470	18,970	4,280	790	1,300	570	1,940	2,715	7,375
	Ibadan S. West D.C.	52,665	50,610	6,685	1,960	300	3,000	6,795	6,440	25,180
	Ibadan S. East D/C	46,690	38,005	9,450	1,365	4,070	1,460	7,410	3,970	10,280
	Ibadan West D.C.	45,135	44,020	7,450	1,920	720	1,320	6,610	10,630	15,370
IBARAPA	Ibarepa East P.A.	47,680	38,976	3,010	2,645	830	10,035	8,025	3,650	10,781
	Ibarepa West D.C.	59,440	54,665	4,945	2,815	440	15,220	11,930	5,700	13,645
IFE	Ife Divisional Council	373,090	309,240	92,360	9,365	2,005	72,990	44,195	19,305	69,020
IJBESU	Ijebu East Gen. D/C	9,565	9,212	1,316	590	-	1,085	2,635	870	2,716
	Ijebu-Igbo D.C.	64,000	61,200	12,060	2,285	2,000	22,150	6,875	3,245	13,385
	Ijebu Mushin P.A.	9,580	10,250	1,510	315	-	3,560	2,235	465	2,165
	Ijebu Northern D/C	11,370	10,640	1,370	1,140	-	1,090	2,360	1,075	3,845
	Ijebu N. West D.C.	32,445	32,350	3,795	1,155	150	14,510	1,825	1,835	6,460
	Ijebu-Ode D.C.	78,070	73,822	8,436	3,980	-	15,680	12,800	10,460	22,496
	Ijebu Southern D/C	16,600	16,480	3,755	955	-	1,215	2,435	935	4,490
	Ijebu Waterside D/C	68,645	62,825	5,910	1,000	500	37,075	5,835	3,080	9,580
	Ijebu West D.C.	21,586	21,135	3,945	1,000	-	2,855	5,160	1,350	6,835
	Ilugun/Alaro D.C.	12,065	12,567	2,390	880	-	1,735	3,020	1,465	3,257
	Osunmuyegun P.A.	14,085	13,925	3,180	455	70	2,450	3,085	1,460	3,135
IJBESU REMO	Ode-Iemo Local Co. Remo Div. Council	776 143,110	657 123,729	14,955	3,780	1,000	19,065	20,320	7,220	27,409
IJESHA NORTH	Ijesha North District Council	102,860	99,677	7,060	2,515	-	45,570	12,710	9,020	22,802
IJESHA SOUTH	Ijesha South D.C.	94,111	96,325	13,380	2,310	5	39,865	12,370	9,560	18,835
	Ijesha Urban D.C.	79,900	93,530	27,425	9,505	5	18,635	8,580	3,490	25,590
OKITIPUPA	Ese Ode Dist. Co.	33,275	30,423	6,640	1,005	-	2,440	6,720	2,660	10,958
	Ikale Idapomaran D/C	29,790	27,537	8,975	1,215	800	680	4,950	2,905	7,942
	Ikale Idapometa D/C	27,300	24,041	4,325	1,140	350	3,685	2,920	4,295	6,336
	Ikale Orisumeta D/C	16,435	15,650	4,590	445	-	715	3,905	1,315	4,680
	Ilaje Dist. Co.	28,415	28,564	6,065	1,545	805	1,875	5,425	1,565	11,964
O N D O	Ile-Oluji/Okeigbo District Council	64,785	63,987	3,210	2,625	150	26,570	7,415	6,325	17,892
	Ondo Central D.C.	114,630	107,694	22,195	7,745	500	1,600	22,250	22,960	31,044
	Ondo Southern D.C.	29,105	29,612	6,950	3,405	1,330	1,070	6,955	3,565	6,337
	Ondo Western D.C.	19,230	16,543	7,260	900	-	-	1,825	1,725	4,833

Admin. Division	Name of Councils	Total Rev. 1968/69 Estimated	Total Exp. 1968/69 Estimated	BREAK DOWN OF EXPENDITURE						
				Precepts	Admin.	Capital Exp. (a)	Education (b)	Health (c)	Roads (d)	Other Rec. Exp. (e)
Oshun Division	Ede District C.	93,150	85,846	13,290	2,110	1,430	29,650	9,705	3,825	25,836
	Irepodun Dist. C.	34,175	32,835	8,785	2,825	1,000	595	3,030	7,020	9,610
	Oshogbo Dist. C.	83,335	69,627	14,330	3,940	6,050	375	13,575	8,485	22,872
Oshun North East	Ifelodun D.C.	40,776	40,055	4,720	1,505	-	9,720	8,660	4,650	10,800
	Ikirun D. C.	33,800	30,715	2,615	1,890	-	6,040	5,730	1,785	12,655
	Ila Dist. C.	37,235	35,540	1,970	2,925	200	9,490	6,405	3,500	11,050
	Odo Otin D.C.	33,545	33,510	3,245	2,590	-	7,145	5,875	2,085	12,570
	Ire/Eripe Dist. C.	4,980	4,700	520	180	-	200	885	370	2,545
Oshun N. West	Ejigbo Dist. C.	51,175	48,346	3,620	1,640	1,350	18,020	6,210	4,170	13,336
	Ogbomoso D.C.	151,565	136,793	10,270	5,075	550	49,340	17,735	13,265	40,558
Oshun South	Aiyedade Dist.C.	123,690	111,020	5,595	3,925	2,700	50,610	13,260	5,475	28,465
	Egbedore Dist.C.	76,170	72,745	4,400	4,075	-	21,780	9,560	4,115	28,815
	Iwo District C.	130,688	132,134	8,660	4,114	720	50,808	13,754	12,900	31,178
	Orile-Owu D. C.	19,830	20,664	3,695	1,040	-	2,155	4,200	1,710	7,854
Owo	Ekamoran D.C.	20,685	20,005	3,605	790	10	520	6,065	1,295	7,220
	Irekeri Dist. C.	16,975	15,203	3,785	810	15	2,044	3,745	955	4,063
	Owo Dist. C.	107,970	93,981	48,970	6,110	2,900	44,075	19,150	6,820	30,046
Oyo North	Irepo Dist. C.	33,475	33,347	10,005	1,550	-	4,350	5,005	2,370	8,112
	Okeho/Iganja D.C.	66,115	65,255	12,675	2,525	4,370	6,305	11,715	11,625	16,040
	Shaki Dist. C.	57,305	54,560	12,565	1,875	850	2,755	11,100	11,155	16,800
Oyo South	Afijo P.A.	39,885	38,221	9,070	1,470	415	2,540	9,735	4,755	10,831
	Iseyin Dist. C.	88,835	85,077	16,015	3,050	4,230	11,940	16,130	12,640	13,057
	Oyo South D.C.	128,630	106,819	20,695	4,520	9,775	6,800	17,455	15,430	25,404

Description of Services:

- Building of public latrines, incinerators, library, Midwife's quarters, infectious diseases hospitals, Maternity Centres, Slaughter Slab, Motor Park, Market, Police.
- In respect of primary schools, secondary modern schools, secondary grammar schools, teachers training, scholarships and miscellaneous.
- Medical and health: Personal emoluments, transport and travelling, sanitary labour, maintenance of sanitary structures, slabs and septic tanks, uniforms, sanitary equipments.
- Personal emoluments, road labour and materials, tarring and resurfacing of town roads, construction of retaining walls and filling with laterite, bridges and culverts.
- Others not classified.

OBSERVATIONS AND RECOMMENDATIONS OF THE
MINISTRIES OF FINANCE AND LOCAL GOVERN-
MENT ON THE RECOMMENDATIONS OF THE COM-
MISSION OF INQUIRY INTO THE CIVIL DIS-
TURBANCES WHICH OCCURRED IN CERTAIN PARTS
OF THE WESTERN STATE OF NIGERIA IN THE
MONTH OF DECEMBER, 1968

GENERAL

- (A) 1. That Government should undertake as a matter of urgency a review of the existing Local Government Council structure with a view to finding out which Councils are viable, and which are not, and thereafter Government should decide on measures for ensuring that only Councils viable and capable of fulfilling their statutory obligations remain.

COMMENTS

The recommendation of the Commission basing the proposed re-organisation on viability is ideal, but might be impracticable. Re-organisation may be implemented either by force or persuasion. Persuasion has so far yield not much appreciable result; force, however, may be calamitous and from present indications, it would not appear that the Military Government would resort to force. The suggestion by the Commission that re-organisation should be based on viability would not necessarily take account of the historical background between two or more communities in the newly formed administration, nor would it necessarily take account of affinity or proximity. There might even be local prejudices and sentiments likely to operate against two or more communities which on the basis of viability should come together and form an effective and viable Local Government Administration. For example, the

people of Ikere-Ekiti would not drink any water from Ado-Ekiti Water-Works, but prefer to bring their own water all the way from Owena Scheme, a distance of 35 miles as against the water-works from Ado-Ekiti which is only 9 miles from them. Experience has also shown that the present bases of Local Government structure are sometimes based on local prestige (compare existing mushroom Local Government Councils in Ijebu Remo Division), but it has been difficult to convince a good number of Councils to form larger units (compare Oyo Southern District Council and Afijio Provincial Authority). In conclusion, therefore, viability though ideal might not be an effective answer to the proposed re-organisation. The introduction of a pilot scheme whereby some Councils which could voluntarily agree to come together might be publicised with a view to other Councils joining to form viable units.

2. Government should make provisions for the setting up of an Advisory Council consisting of Local men of repute in each Division to assist the Sole Administrator in Local government administration.

Comments

The recommendation does not spell out the functions of the local men, but the words "Advisory Council" suggest that the functions of the members of the Council would be purely advisory. We are not sure whether this is the real intention of the recommendation as

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it would appear, judging from present indications, that such an arrangement would not satisfy the clamour of the vocal leaders of the people. It is considered that for such a Council as recommended by the Commission to be meaningful, the representatives should be allowed to play certain parts in the administrative machinery of the Council, a situation which might result in some sort of Management Committee with the Inspector/Divisional Officer as Chairman and the nominees serving as members of the Committee. In such a situation and with a view to certain measure of representation, such membership (except for the Chairman) should reflect all shades of political opinions as well as people of good repute who are generally accepted in their areas including Obas, Chiefs, clergy etc.

Anything short of an Advisory Committee as discussed in the preceding paragraph will tantamount to a Committee of Management. The obvious implication of Management Committee is that it would have all the powers conferred under section 87 of the Local Government Law as amended. The Inspector/Divisional Officer will, even in his capacity as Chairman, assume the role of an Adviser. Council should, therefore, consider whether this is the real intention of the recommendation of the Sole Commissioner as well as the compatibility of the idea with Military administration. Where such a Committee of Management is established, directions cannot properly go to the Inspector/Divisional Officer for immediate execution as obtains at present,

but on vital issues (not of routine nature) the Inspector/Divisional Officer would have to carry his members with him.

3. The Ministry of Local Government and Chieftaincy Affairs should exercise more effective supervision on the finances of Local Government Councils, possibly by creating an Inspectorate Section specially vested with that assignment and making regular checks on Local Government Accounts.

Comments

The Ministry of Local Government had been greatly concerned about the alarming rate of losses in Council funds and had brought the situation to the notice of Executive Council. When it initiated a memorandum on the two posts of Examiner of Accounts for Local Government Councils, which was recently approved. More recently, the problem was discussed in the brief submitted to His Excellency the Military Governor during the 1969/70 Pre-Budget meeting in which direction was sought from His Excellency for the Audit Department to undertake more frequent auditing of Local Government Council Accounts as the present situation is like "locking the stable after the horse has been stolen". At that meeting, the Ministry was directed to bring the problem to the notice of the Director of Audit with a view to his approaching Government for any additional staff it might require in affecting more frequent checking of Local Government Council Accounts. (Action in progress). It is realised that two

posts of Examiner of Accounts recently approved for the Ministry cannot, with the best will in the world, cope with the checking of the accounts of 113 Local Government Councils. The Inspectorate Section recommended by the Commission will, if properly staffed, reduce considerably the incidents of fraud common in Local Government Councils. The proposed section could only do surprise checks, but such establishment could not relieve the Audit Department completely of its special responsibility for proper, regular and more frequent auditing of Council Accounts.

The proposed Inspectorate Section should, in my view, be staffed as follows:-

- 1 H.E.O. (Accounts);
- 4 E.O. (Examiners of Accounts);
- 4 Clerical Officers;
- 4 Typists.

As the intention in the establishment of this section is to save the funds of Local Government Councils from embezzlement and conversion, and as Government pays the salaries of several officers assigned to Local Government Councils, I suggest that the salaries of these personnel be shared by Local Government Councils in equitable proportion.

4. The Nigeria Police should as a matter of extreme urgency create more Police stations and Police Posts all over the State particularly in the rural areas and ensure that they are well-equipped and adequately staffed.

Comments

The suggested creation of more Police stations and posts all over the State and in

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particular in the rural areas is welcome and would re-assure people living in the rural areas of the safety of their lives and properties but it seems that this recommendation has not gone far enough. Successful tax raids require some measure of show of force otherwise officials undertaking the raid could be threatened by a group of the community unwilling to pay tax; this is obvious from the recent tax agitation where tax officials were locked out of their offices and cowed down to a state of inactivity for a very long time. This point was discussed in the Adelaja Tax Agitation Committee Report. Nor could one see an objection in principle to the Commissioner of Police assigning his men to assist with tax raids now that the Local Government Police had been integrated with the Nigeria Police; the only ground which the Commissioner of Police might validly put up would either be in respect of funds or the present strength of his staff. If the Local Government Police Force was integrated with the Nigeria Police in order to give the Federal Government effective control over law and order and if the Federal Government has operational control for police it should be prepared to adequately maintain law and order in the country as a whole and pay for the staff employed to perform this function. The Commissioner of Police should be approached to ensure the implementation of this recommendation. In any case, if the divisions in the State are well staffed, Police men posted outside divisions not conducting their tax raids could temporarily

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be posted to assist any divisions during the conduct of such raids. This makes the issue a question of administration which might not even involve additional financial burden during the tax raids if the Police in the divisions are properly strengthened.

5. Government should consider the possibility of dividing the State into Tax Zones and Tax Areas and of setting up Tax Advisory Committees for each defined area: The Committee should consist of a number of local men of repute to advise the existing Assessment Committees who are at the moment mainly officials, in Tax Assessment.

Comments

The State has been divided for the purpose of taking full control of tax assessment and collection work, into four Tax Zones and each zone has been further divided into Tax Districts. As the Tax Assessment Committee is established to perform executive functions based on certain set rules, a Tax Advisory Committee set up to influence the Assessment Committee would prove superfluous and might impede the efficient working of the Assessment Committee. Rather, it is recommended that existing Tax Assessment Committee should be expanded to include local men of repute.

6. The various levies required to be paid by the low income group should be staggered as regards time of payment in such a way as to facilitate easy payment: Instalment payment system of tax should be allowed to the low income group.

Comments

Payment of rates and taxes could be made in two instalments, between the months of

August and March and within the harvest period. The law will have to be amended to provide this concession to persons in the lower income group generally. Government will however have to accept the risks and the increased administrative costs which are inherent in this proposal.

7. Deliberate efforts should be made by Government to ensure the rise in the economic condition and income of the low income group by:

- (i) creating small scale local industries;
- (ii) payment of adequate cocoa prices; and
- (iii) provision of increased financial aid to farmers to ensure the expansion of agriculture. Such a step would enable them to pay taxes readily.

Comments:

- (i) The Ministry of Trade and Industry agrees with this recommendation and action is being taken to see that small scale industries are established;
- (ii) agree that Government should consider an increase in the present producers prices of Cocoa;
- (iii) Credit to farmers is being provided by the Finance and Agricultural Credit Corporation; other assistance to farmers includes subsidised fertilizers, insecticides and improved seeds.

8. The Water Corporation should consider:

- (i) the possibility of devising a different method of collecting water rates in place of the existing system of raising the rates directly on individuals and lumping them with Tax;

- (ii) the possibility of bringing water rates down to a lower level even if it means requiring higher subsidy from Government, since water is a highly essential public utility.

COMMENTS

- (i) We understand that the Water Corporation will be submitting a Memorandum to Council on this recommendation.
- (ii) Government is at present subsidising the Water Corporation. If Government should increase substantially this subsidy, it should be clearly recognised that Government will be paying for the services at the expense of all taxpayers and unless arrangements for providing equal facilities throughout the State can be brought into effect without minimum delay, it would be difficult to deny the charge of favouritism and social injustice.
9. The Government should encourage and hasten the growth of an independent Farmers Organisation.

COMMENT:

- The Ministry of Agriculture and Natural Resources supports this recommendation.
10. Measures aimed at quicker investigation of loss of Council funds and at swifter prosecution of offenders should be undertaken. Protracted investigation and delayed prosecution of theft of Council funds leads to frustration of tax payers.

COMMENTS

Agreed; problem related to recommendation in paragraph 3 above. This is a matter primarily for the Police although one may add that an appeal might be made to the judiciary and

Customary Courts for quicker dispensation of justice.

11. That all existing Local Government Council rates, such as Education Rates, Hunters Rates, etc. should be checked by the Ministry of Local Government and Chieftaincy Affairs, and any of them which is not supported by any record of approval in the Ministry should be discontinued forthwith.

COMMENTS

"Unsupported and unnecessary charges" should be abolished. But these have to be identified as a first step. Rates are sometime collected in anticipation of planned development programmes; surely, it cannot be right to deny this process. Our recommendation is that propositions should in future be submitted formally to the people by way of a referendum, the financial implications of tax measures should set out clearly before being acted upon. The present arrangement whereby consent is obtained by way of acclamation at mass meeting should be abandoned. Steps should be taken in a positive manner to ensure that money collected is duly accounted for and applied strictly for the declared purpose.

12. Government should consider the possibility of appointing a Public Complaints Commissioner on the same basis as the Parliamentary Commission in Britain (otherwise called Ombudsman) whose duties would include the spotlighting of public grievances, receipt of complaints of a public nature, the investigation of such complaints and the recommendation of quick remedies to Government.

COMMENTS

Agreed. Details should be worked out by the Ministry of Justice.

B. PARTICULAR RECOMMENDATIONS

1. That a Commission be set up under the Riot Damages Law to consider awards of compensation for the various losses suffered as a result of the various disturbances.

COMMENTS:

This seems right in principle. But people would feel that the action should go as far back as 1965 and 1966; the implication of this recommendation is an additional levy of tax for the payment of riot compensation which will increase the present tax burden on those areas affected.

2. That the Secretary of the Ishara Local Council, Mr. Sowole, be transferred to a different Council.

COMMENTS

The present Local Government Staff Regulations do not allow for the transfer of a Local Government Staff from one Council to another although Regulations 169 and 170 would allow the posting of a Council Staff from one division of a Council to another division of the same Council. Until the law is amended therefore, Mr. Sowole could not validly be transferred to another Council. Disciplinary action is, however, being contemplated against him as a result of this inquiry.

3. That a departmental inquiry by the Ministry of Lands be conducted into the affairs of the Ishara Communal Lands Trust with a view to recovering whatever money is due from Odemo of Ishara to the Council.

COMMENTS:

Agreed. The Ministry of Lands and Housing has agreed to conduct this inquiry.

4. That all the de facto Caretaker Committees which had been advising Sole Administrators in the various Divisions be dissolved forthwith, and replaced by statutorily recognised "Local Advisory Committees".

COMMENTS:

The recommendation of the Ministry of Local Government and Chieftaincy Affairs is as in paragraph A (2) above.

5. That Council officials whose conduct had been adversely mentioned in the findings of this Commission be made to face disciplinary proceedings.

COMMENTS

Agreed.

6. That all Council Officials handling public money be adequately bonded.

COMMENTS

Agreed.

7. That the Parakoyis in Egba Division be given some functions to perform in the Market and that they be reasonably remunerated for such services.

COMMENTS

The Principle is archaic and is not supported. If there is any recognised traditional functions being performed by the Parakoyis, the appropriate Council should consider the possibility of remunerating them.

8. That Karimu Obemolori and Abagun of Oyo whom the Divisional Adviser refused to include on the Tax Collectors list in Oyo, despite popular request, should be included on it.

COMMENTS

No objection.

9. That a departmental inquiry should be held into the activities of the Forest Officers in Akure Division with a view to seeing that officers who had acquired irregular wealth (as revealed during the sittings in Akure) make a refund to the coffers of the Akure District Council of such illegal wealth.

COMMENTS:

Agreed.

10. That all Special Rates collected by Councils be paid into separate Accounts and be exclusively devoted to the purpose for which they are collected.

COMMENTS:

Agreed. This procedure will ensure that rates collected for specific purposes will be used genuinely for the said amenities and not dissipated on payment of Salaries of Local Government Council Officials.

11. Note

Tax Administration Committee

The Commission commended the Adelaja Tax Administration Committee report for the consideration of the Council. The Cabinet Committee has made a close study of the recommendations, and two views have emerged on the rate chargeable as flat rate for people in the income groups of £1 - £50 and £51 - £100.

The first view was that the flat rate of £3 (plus 5/- development levy), which is being paid by people in the income group of £1 - £50, should be extended to those earning £51 - £100 per annum. Rather than turning the 5/- development levy over to the Government, however, it should be retained by the Local Councils as a contribution from the Government.

The second view was that a modified system of flat rate, on a slightly higher scale, should be adopted for people whose annual income was £51 - £100, to ensure that as far as possible, there is no deficit in the revenue accruing to the Local Councils. The amount suggested was £3.15/-, plus 5/- development levy, which should be retained by the Local Councils. The latter suggestion, therefore, introduces a two-tier system into the payment of flat rate tax. The first is £3 plus 5/- for people in the income bracket of £1 - £50, and the second is £3.15/- plus 5/- for those whose income is between £51 - £100 per annum. The purpose is to ensure that whilst the flat rate is extended to include people in the second category, the principle of taxation, whereby it should be clearly ensured that people pay according to their ability, is equitably maintained. It will be observed that the two views supported the suggestion that the 5/- extra should be retained by Local Councils and used for the benefit of the people in their respective areas, instead of its being turned over to the Government. It is implied in this suggestion that any subvention from the Government of the State to the Local Council will take into account the 5/- per capita, in respect of flat rate payers, which is hereby granted to the Local Councils.

The Cabinet Committee, however, took note of the fact that if the flat rate was extended in its present form (£3 per capita) to those whose

annual income falls within the £51 - £100 bracket, there will be losses to the Local Councils totalling £154,000. With the present position of the economy of the State, it was considered inadvisable to allow the Local Councils to sustain losses in revenue, and unrealistic to expect Government to take on an additional annual subvention to the tune of £154,000, to the Local Councils.

With the release of the Commission's report, it is now opportune that Council should decide on :

- (a) the continuation of the present system of flat rate with provisions for instalmental payments;
- (b) the flat rate of £3 (plus 5/- Development Levy) now being paid by people in the income group of £1 - £50 to be extended to those earning £51 - £100.
- (c) the adoption of a modified system of flat rate, on a slightly higher scale viz £3.15s. plus 5/- development levy for people whose annual income falls within £51 - £100 per annual so that there will be no deficit in the revenue of Local Councils.

S.E.A.C.(69)

Taxation Policy in the Western State of Nigeria

Memorandum by the Permanent Secretary, Ministry of Finance

Events during the past three years have put the taxation policy of the Western State to test and have shown the need for re-appraisal. The lesson of course is not that taxation should be abolished but that it should move away from the traditional policy of merely raising revenue for meeting the cost of public services of all kinds. The more important objects of taxation are, firstly, to facilitate a rational distribution of the burden of Government among various classes of citizens and, secondly, a well-designed and efficiently administered system should serve to stabilise the economic via the price level and level of employment. Failure to recognise the true objects of taxation and their implications can only lead to the frustration of proclaimed economic objectives. We require as a first step an understanding of the economy since it would be difficult to manage it successfully otherwise. Secondly, co-ordination of fiscal and monetary policy is essential to success. These admittedly are large problems but the Ministry of Finance and the Ministry of Economic Planning and Social Development are taking steps to set up machinery for study on a ^{continuing} country basis and proposals have been made to the Federal Ministry of Finance for a national annual economic survey on which fiscal and monetary policy could be based. One significant point is that under existing arrangement, State Governments bear virtually all the financial burden for the provision of social services - education, public health, roads, etc. The burden is on the increase whereas Federal responsibility in normal times cannot be said to increase to the same extent.

2. An x-ray of the existing tax structure in the country as shown in tables I, II and III indicates that income tax contribution to recurrent revenue over a period of five years is about 9%. Export duty and import duty contributions over the same period

are about 17% and 7% respectively. The history of (poll) tax agitation goes further back but the failure of recent remedial measures to remove violence and social unrest generated by the agitation is significant in that tax is readily seized upon for the expression of disaffection.

3. The Ministry of Finance recently carried out an exercise directed at bringing the names of more taxable adults to the nominal tax roll; the exercise has been completed in 68 of the 90 local council areas in this State. Annexure I to this Memorandum is the summary of the result obtained showing an addition of 73,909 names of taxable adults to the nominal tax roll of 465,338 for all the council areas in the State. Annexure II shows the percentage increase in each of the Local Authorities covered so far. The probable net effect of the newly enrolled taxable adults on the finances of each Local Authority is also shown in the Annexure. Total tax assessment in all the Local Authorities for 1968/69 amount to £2,244,113. Assuming that all the newly enrolled taxable adults will pay tax, about another £240,204 would have been added to the total revenue of all the Councils. This represents an increase of 15.8% in the nominal roll and 10.6% on revenue collection. On the face of it this is a significant increase although it is nothing like the 40-60% increase frequently assumed in public statements. However, it cannot be assumed that all the newly enrolled adults will pay tax in that many of them are likely to be young literate persons in the age group 15-25 who have had the benefit of primary education and who are in all probability unemployed and without the means of payment, as it is unlikely that they would be content to remain in rural areas practising traditional agriculture. Besides, when it is remembered that about half of the total amount estimated for 1968/69 has not yet been collected, it will be clear that the result of the exercise does not hold out much hope of improvement in the finances of Local Authorities.

4. The trend of events would seem to suggest that the tax system on which the Local Authorities depend is altogether too primitive in

the circumstances of this State today and the need for fundamental re-thinking. Attention is also invited to the inadequacy and fragile nature of the apparatus for coercion. By this I mean that little reliance should be placed on a Nigerian Police Force of about 3,000 men to raid a potential tax population of two million adults who are either unable or unwilling to pay. Indeed, tax collection per se is not the job of the Police and the use of the Police Force for the purpose can properly be seen for what it is. The significant change in our population structure since the introduction of Free Primary Education in 1954 also indicates a bleak future for the present tax system. The numerical preponderance of the literate but unemployed youths in a society with a high birthrate such as we have, is of crucial importance when it is appreciated that they are likely to be more recalcitrant and less responsive to exhortations than their illiterate parents. Besides, the flat rate tax of this State is the highest for the Federation. The rate in the Midwestern State is also quite high but the effects of the civil war appear at present to foster a commonwill to bear such a tax burden. However, it would seem that we in the Western State have now reached a point where the cost (monetary and social) of collection is much too high relative to what is collected.

5. A comparison of revenue collected annually from this same group of peasant farmers by way of indirect taxes with what is collected by way of flat rate tax gives an interesting picture. Estimated revenue from export duty on cocoa and palm produce alone in 1969/70 is about £6 million. A further £1 million is expected as produce sales tax on the two commodities. The probability is that the total of about £7 million expected will largely be realised, whereas the probability in respect of about £2 million expected from poll tax is that it will largely not be realised. Even with the addition of 73,909 names to the nominal tax roll, the yield from flat rate tax does not compare in size, ease and certainty of collection with the yield from indirect taxes.

It is suggested that government would be well advised to look into the area of indirect tax; this can take the form of sales tax on selected articles such as textile goods etc. But here we require the co-operation of the Federal Government and it might well be that the Federal Government would want to deal with this problem on an all-Nigeria basis; we would be glad to join in but our problems are urgent since as in most other things, the process of modernisation has gone farthest here in the Western State.

6. As a further alternative to poll tax, property tax imposed by Local Authorities on residential buildings might be considered. At the initial stage the tax might be on a selective basis and distinction might be made between houses occupied by owners and those let out to tenants, etc. On the other hand, or in conjunction with property tax, a selective list of services rendered by the Government and the Local Authorities might be drawn up with a view to making the public pay for, and as they enjoy, the services. Included in such list would be education, health, etc. Indirect taxes, by their impersonal nature and by the fact that they would automatically be related to benefits derived, are unlikely to be as repulsive as the people have found poll tax.

7. Council is invited to examine the merits and the practicability of:

- (a) progressive abolition of the poll tax; and to advise on a programme of action;
- (b) advise on the desirability of raising consumption tax on specific items and how this might be effected bearing in mind Federal Government powers in this area;
- (c) introducing property tax as in paragraphs 5 and 6 above as an alternative or supplement to (a) and (b) above; to advise on programme of action in this regard.

(Initialled) S. O. A.

Ministry of Finance,
Ibadan.

15th October, 1969.

TABLE I

INCOME TAX CONTRIBUTION TO RECURRENT REVENUE

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** GOVERNMENTS	(1) TOTAL RECURRENT REVENUE (£m.)						(2) CONTRIBUTION OF INCOME TAX (£m.)						(3) (2) AS PERCENTAGE OF (1)					
	1961- 62	1962- 63	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE TOTAL	1961- 62	1962- 63	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE TOTAL	1961- 62	1962- 63	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE %
FEDERAL	114.5	115.8	124.6	149.6	160.2	664.7	8.7	7.6	7.4	8.2	11.8	43.7	7.6	6.6	6	5.5	7.5	6.6
EASTERN REGION	23.9	24.4	20.4	20.9	22.4	112.0	1.5	2.3	2.0	2.1	2.3	10.2	6.2	9.6	9.9	10.3	10.5	9.3
EASTERN REGION	19.1	21.7	22.2	27.0	* 29.4	119.4	3.3	3.4	3.8	4.2	* 4.6	19.3	17.1	15.7	16.9	15.5	15.5	16.1
NORTHERN REGION	* 20.3	* 21.8	* 24.4	* 26.2	* 31.5	124.2	* 1.1	* 1.6	* 2.2	* 2.5	* 3.3	10.7	5.3	7.1	8.3	8.4	10.5	7.9
WESTERN REGION	-	-	* 3.1	8.2	9.2	20.5	-	-	0.2	0.7	0.9	1.8	-	-	6.7	8.6	9.9	8.4
TOTAL	177.8	183.7	192.7	232.0	253.2	1040.8	14.6	14.9	15.6	17.7	22.9	85.7	9.1	9.7	9.6	9.7	10.8	9.8

** Data for State Governments not available for the present.

*Published Estimates only.

TABLE II
EXPORT DUTY CONTRIBUTION TO RECURRENT REVENUE

** GVERNMENTS	(1) TOTAL RECURRENT REVENUE (£m.)						(2) CONTRIBUTION OF EXPORT DUTY (£m.)						(3) (2) AS PERCENTAGE OF (1)					
	1961- 62	1962- 63	1963- 64	1964- 65	1965- 66	CUMM- LATIVE	1961- 62	1962- 63	1963- 64	1964- 65	1965- 66	CUMM- LATIVE	1961- 62	1962- 63	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE %
GENERAL	114.5	115.8	124.6	149.6	160.2	664.7	13.1	11.8	14.2	14.5	15.1	68.6	10.1	10.2	11.4	9.7	9.4	10.2
CENTRAL	23.9	24.4	20.4	20.9	22.4	112.0	5.8	5.3	5.1	4.9	4.9	26.0	25.1	21.8	25.2	23.3	22.1	23.5
SOUTHERN	19.1	21.7	22.2	27.0	29.4	119.4	2.0	1.7	2.0	2.1	1.7	9.5	10.2	7.7	9.4	7.6	5.9	8.2
EASTERN	20.3	21.8	24.4	26.2	31.5	124.2	4.5	4.1	4.5	4.9	5.4	23.4	21.9	18.8	18.7	18.7	17.2	19.1
WESTERN	-	-	3.1	8.2	9.2	20.5	-	-	0.9	1.8	1.8	4.5	-	-	29.7	22.2	19.9	23.9
TOTAL	117.8	123.7	194.7	231.9	252.7	1048.8	25.4	22.9	26.7	28.1	28.9	132.0	16.8	14.6	18.9	16.3	14.9	17.1

**Data for State Governments not available for the present.

*Published Estimates only.

TABLE III
EXCISE DUTY CONTRIBUTION TO RECURRENT REVENUE

GOVERNMENTS	(1) TOTAL RECURRENT REVENUE (£m.)					(2) CONTRIBUTION OF EXCISE DUTY (£m.)					(3) (2) AS PERCENTAGE OF (1)							
	1961-62	1962-63	1963-64	1964-65	1965-66	CUMMU- LATIVE TOTAL	1961-62	1962-63	1963-64	1964-65	1965-66	CUMMU- LATIVE TOTAL	1961-62	1962-63	1963-64	1964-65	1965-66	CUMMU- LATIVE %
GENERAL	114.5	115.8	124.6	149.6	160.2	664.7	6.4	7.1	9.8	13.6	21.6	58.5	5.5	6.1	7.9	9.3	13.3	8.7
CENTRAL	23.9	24.4	20.4	20.9	22.4	112.0	1.9	2.0	2.0	1.7	1.9	9.6	8.2	8.3	10.0	8.4	6.5	8.6
CENTRAL	19.1	21.7	22.2	27.0	29.4	119.4	0.5	0.6	0.8	0.8	0.9	3.5	2.8	2.6	3.4	2.9	2.9	2.9
SOUTHERN	* 20.3	* 21.8	* 24.4	* 26.2	* 31.5	124.2	* 1.5	* 1.9	* 1.9	* 2.4	* 2.8	10.5	7.2	8.7	7.9	9.1	8.6	8.3
WESTERN	-	-	* 3.1	8.2	9.2	20.5	-	-	-	0.8	0.8	1.6	-	-	0	9.2	8.9	6.01
TOTAL	177.8	183.7	194.7	231.9	252.7	1040.8	10.3	11.6	14.5	19.3	28.0	83.7	5.9	6.4	5.8	7.8	8.4	6.9

** Data for State Governments not available for the present.

* Published Estimates only.

ANNEXURE I

1969 POLL TAX CENSUS SURVEY
SUMMARY OF RETURNS - ALL COUNCILS.

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51 - £300	PLATE RATE INCOME £1 - £50			£	S	D	
1	AKOKO	Akoko Central	908	2449	3357	244	739	=	=	
		Akoko East P. A.	799	2180	2979	48	156	=	=	
		" North P.A.	1092	1899	2991	61	198	5	=	
		" N-East P.A.	490	2484	2974	60	195	=	=	
		" South P.A.	991	3098	4089	67	217	15	=	
		" West P.A.	1550	1680	3230	270	877	10	=	
		" Ikare D.C.	2766	1820	4586	433	1,407	5	=	
		" Oka D. C.	5396	171	5567	229	744	5	=	
		TOTAL	13,992	15,781	29,773	1,412	4,589	=	=	
		2	AKURE	Akure D. C.	8,608	1,112	9,720	352	1,144	=
Idanre D. C.	3,854			2,868	6,722	791	2,370	15	=	
Ifedore D. C.	3,344			1,304	4,648	356	1,157	=	=	
TOTAL	15,806			5,284	21,090	1,499	4,871	15	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME	REMARKS
			INCOME GROUP £51-£300	£1-£50				
3	ECBA	Abeokuta Urban D.C.	668	10,671	11,339	348	£ S D 1,131 = =	The exercise could not be carried out at Owode and Obafemi Council Areas
		Ifo	1,205	10,214	11,419	10,461	33,998 5 =	
		Ikereku	177	1,465	1,642	120	390 = =	
		Odeda	395	12,422	12,817	205	666 5 =	
		Oba P.A.	284	4,340	4,624	6	19 10 =	
		Otta	1,590	3,387	4,977	4,861	15,798 5 =	
		TOTAL	4,319	42,490	46,818	16,001	52,003 5 =	
4	EGEDDO	Ado-Igbessa	2,420	6,201	8,621	114	370 10 =	
		Iforyin	1,987	3,480	5,467	1,322	4,296 10 =	
		Ketu	1,362	15,910	17,272	1,677	5,450 5 =	
		Ilaro	1,782	4,656	6,438	1,286	4,179 10 =	
		Imala	127	2,829	2,956	18	58 10 =	
		Ipokia	1,175	8,573	9,748	10,782	35,041 10 =	
		TOTAL	8,853	41,649	50,502	15,099	49,071 15 =	
5	EKITI CENTRAL	Ado-Ekiti	543	10,435	10,978	602	1,956 10 =	
		Gbonyin	644	3,256	3,900	197	640 5 =	
		TOTAL	1,187	13,691	14,878	799	2,596 15 =	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
6	EKITI NORTH	Ekiti North D.C.	3,649	91	3,740	114	370	10	=	
		Ikole D. C.	1,804	15	1,819	230	747	10	=	
		TOTAL	5,453	106	5,559	344	1,118	=	=	
7	EKITI SOUTH	Ekiti Southern District Council	10,670	1,403	12,073	360	1,170	=	=	
8	EKITI WEST	Ekiti Western	4,575	459	5,034	898	2,918	10	=	
		Ido-Osi	3,212	285	3,497	59	191	15	=	
		Ijero D.C.	4,688	2,911	7,599	99	321	15	=	
		Otun D.C.	410	3,386	3,796	191	620	15	=	
		TOTAL	12,885	7,041	19,926	1,247	4,052	15	=	
9	IBADAN CITY	Ibadan City Council								The exercise could not be carried out in the City Council Area.
		TOTAL								

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME	REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1 - £50				
10	IBADAN (IBSS CITY AREA)	Ibadan East Ibadan North Ibadan South Ibadan West Ibadan South East Ibadan South West						The exercise could not be carried out in these Council areas.
11	IBARAPA	Ibarapa East P.A. Ibarapa West P.A.	916 1,880	4,505 9,276	5,421 11,156	62 21	£ S D 204 10 = 68 5 =	
		TOTAL	2,796	13,781	16,577	83	269 15 =	
12	IFE	Ife Divisional Council Areas	9,037	6,331	15,368	2,644	8,593 = =	2,644 is provisional figure for newly enrolled Tax-payers. More figures expected from Ifetodo and Origbo areas of the Council.

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
13	IJEBU-ODE	Ijebu-Ode P.A.	2,616	4,023	6,639	2,569	8,349	5	=	
		Ijebu-Igbo	1,608	7,004	8,612	773	2,512	5	=	
		" E-Central	209	1,129	1,338	196	637	=	=	
		" Western	493	2,239	2,732	309	1,004	5	=	
		" Northern	521	753	1,274	264	858	=	=	
		" N-Western	1,236	5,108	6,344	175	568	15	=	
		" Waterside	625	3,078	5,703	1,772	5,659	=	=	
		Ilugun Alaro	537	2,401	2,938	127	422	15	=	
		Ijebu Mushin	313	745	1,058	190	617	10	=	
		Oshumaiyegun P.A.	146	2,483	2,629	507	1,647	15	=	
		Ijebu Southern (Igasi Modì)	1,576	2,357	3,933	277	890	5	=	
		TOTAL	9,880	33,320	43,200	7,159	23,266	15	=	
14	REMO	Remo (Divisional Council Area)	6,273	9,038	15,311	1,101	3,578	5	=	
15	IJESHA NORTH	Ijesha North D.C.	2,199	8,550	10,749	2,662	8,651	10	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
16	IJESHA SOUTH	Ilesha Urban D.C.	2,017	2,925	4,942	627	2,037	15	=	
		Ijesha South D.C.	7,843	6,141	13,984	643	2,089	15	=	
		TOTAL	9,860	9,066	18,926	1,270	4,127	10	=	
17	OSOFUN CENTRAL	Irepodun D. C. Oshogbo								The exercise could not be carried out in this Division
18	OSOFUN NORTH-EAST	Ikirun	453	5,155	5,608	68	221	=	=	The exercise could not be carried out in the following six towns in Ifelodun D.C. area:- Obagun, Irabiji, Ada, Agba, Ororuwo, and Igbajo.
		Ila Orangun	2,083	3,893	5,976	212	689	=	=	
		Odo-Ottin	977	4,057	5,034	2,677	8,700	5	=	
		Ifelodun	781	812	1,591	204	663	=	=	
		Iree/Arifa P.A.	294	893	1,187	68	221	=	=	
		TOTAL	4,588	14,808	19,396	3,229	10,494	5	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
19	OSUN WEST	Ajigbo Ogbomosho								The exercise could not be carried out in this Division.
20	OSUN SOUTH	Egbedore D. C.	2,518	496	3,014	303	984	15	=	The exercise could not be carried out at Iwo and Aiyedade D.C. areas. The figures for Egbedore D.C. are for 10 tax units in Ode-Omu area of the Council. The other 12 Tax Units including Gbongan refused to co-operate and no enumeration could be done there.
		Orile-Omu	1,274	1,776	3,050	101	327	5	=	
		Iwo								
		Aiyedade								
		TOTAL	3,792	2,272	6,064	404	1,313	=	=	

SERIAL NO.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D	
21	OKITIPURA	Ese-Odo D.C.								
		Ikale-Idapomarun D.C.	2,727	2,152	4,879	5,778	18,778	10	=	
		Ikale-Idapometa D.C.								
		Ikale-Orisunmeta D.C.								
		Ilaje								
		TOTAL	2,727	2,152	4,879	5,778	18,778	10	=	Figures for Ese-Odo, Idapometa, Orisunmeta and Ilaje not yet ready.
22	ONDO	Ile-Oluji/Okeigbo	2,794	3,604	6,398	1,019	3,311	15	=	
		Ondo Central	5,001	7,174	12,175	7,190	23,367	10	=	
		Ondo Western	725	729	1,454	334	1,085	10	=	
		Ondo Southern	749	2,332	3,081	716	2,307	10	=	
		TOTAL	9,269	13,839	23,108	9,253	30,072	5	=	
23	OWO	Ikamarun	751	2,382	3,133	256	832	=	=	
		Irekari	1,878	430	2,308	152	494	=	=	
		Owo	5,622	6,659	12,281	113	367	5	=	
		TOTAL	8,251	9,471	17,722	521	1,693	5	=	

SERIAL No.	DIVISION	COUNCIL	NO. OF TAXPAYERS AS PER 1968/69 NOMINAL ROLL		TOTAL	NO. OF NEWLY ENROLLED TAXPAYERS	PROBABLE ADDITIONAL TAX-YIELD ON ASSUMED MINIMUM INCOME			REMARKS	
			INCOME GROUP £51-£300	FLAT RATE INCOME £1-£50			£	S	D		
24	OYO NORTH	Irepo Okeiho/Iganra Shaki	139	5,034	5,223	2,294	7,455	10	=		
			269	13,444	13,713	156	507	=	=		
			388	6,569	6,957	255	808	15	=		
		TOTAL	796	25,097	25,893	2,705	8,791	5	=		
25	OYO SOUTH	Afijio Iseyin D.C. Oyo Southern D.C.	127	4,302	4,429	224	728	=	=		
			309	16,182	16,491	-					
			203	26,403	26,606	115	373	15	=		
		TOTAL	639	46,887	47,526	339	1,101	15	=		
GRAND TOTAL			143,272	322,066	465,338	73,909	240,204	5	=		

Schedule Showing Percentage Increase in Poll Tax
Nominal Roll and Probable Percentage Increase in
Revenue by Councils

Annexure II

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO. ON NOMI- NAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESS- MENT 1968/69	PROBABLE ADDI- TION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS			% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£	S	D	*	*
1	AKOKO	Akoko Central	3,357	244	11,115	739	=	=	7.1	6.6
		" East P.A.	2,979	48	10,004	156	=	=	1.7	1.6
		" North P.A.	2,991	61	10,031	158	5	=	2.0	1.9
		" N/East P.A.	2,974	60	8,650	195	=	=	2.0	2.1
		" South PA	4,089	67	12,905	217	15	=	1.7	1.7
		" West P.A.	3,230	270	10,789	877	10	=	8.3	8.2
		Ikere Dist. Council	4,586	433	14,624	1,407	5	=	9.3	9.6
		Oke Dist. Council	5,567	229	19,865	744	5	=	4.1	3.6
		TOTAL	29,773	1,412	97,983	4,889	=	=	4.7	4.6
2	AKURE	Akure Dist. Council	9,720	352	37,655	1,144	=	=	3.6	3.2
		Idanre	6,722	791	30,211	2,370	15	=	11.7	7.8
		Ifeogbe	4,648	356	18,000	1,157	=	=	7.5	6.6
		TOTAL	21,090	1,499	85,866	4,871	15	=	7.1	5.6

* Percentage increase recorded in Columns 8 & 9 could be attributed to number of factors: The degree of evasion or tax avoidance in the past and the degree of cooperation given by house-holders in filling returns in the different Council areas. Particular attention is invited to the large increase recorded in Egba, Egbado, Ijebu North, Ekiti North, Ekiti West, Ijebu, Oshun North, Okitipupa, Ondo and Oyo North Divisions.

WEL NO.	DIVISION	COUNCIL	TOTAL NO. ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
3	EGBA	Abeokuta Urban D.C.	11,339	348	45,295	1,131 = =	3.3	2.5
		Ifo	11,419	16,461	38,549	33,998 = =	92.1	88.1
		Ikereku	1,642	120	5,665	390 = =	7.3	6.8
		Odeda	12,817	205	37,995	666 = =	1.5	1.7
		Oba P.A.	4,624	6	14,498	19 10 =	1.3	0.1
		Otta	4,977	4,861	28,944	15,798 5 =	99.3	0.7
		TOTAL	46,818	16,001	162,946	52,003 15 =	34.1	31.9
4	EGBADO	Ado-Igbesa	8,621	114	27,150	370 10 =	1.3	1.3
		Ifonyin	5,457	1,322	25,800	4,296 10 =	24.1	12.0
		Ketu	17,272	1,677	50,072	5,450 5 =	9.7	10.0
		Ilaro	6,438	1,286	21,930	4,179 10 =	2.0	19.0
		Imale	2,956	18	7,587	58 10 =	0.6	0.5
		Ipokia	9,743	10,782	25,215	35,041 10 =	103.5	13.6
		TOTAL	50,502	15,099	157,754	49,071 15 =	30.0	31.0
5	EKITI CENTRAL	Ado-Ekiti	10,978	602	27,581	1,956 10 =	5.4	7.1
		Gbonyin	3,900	197	13,640	640 5 =	5.1	4.7
		TOTAL	14,878	799	41,221	2,596 15 =	5.3	6.3

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO. ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
6	EKITI NORTH	Ekiti North D.C. Ikole Dist.Council	3,740 1,819	114 236	14,899 20,781	370 10 = 747 10 =	0.2 12.7	2.4 3.1
		T O T A L	5,559	344	35,680	1,118 = =	6.4	3.1
7	EKITI SOUTH	Ekiti Southern D.C.	12,073	360	51,236	1,170 = =	3.0	2.0
8	EKITI WEST	Ekiti Western	5,034	898	20,622	2,918 10 =	18.0	14.1
		Ido-Osi	3,497	59	11,310	191 15 =	1.7	1.6
		Ijero Dist.Council	7,599	99	27,034	321 15 =	1.3	1.1
		Otun Dist.Council	3,796	191	11,582	620 15 =	5.0	5.3
		T O T A L	19,926	1,247	70,548	4,052 15 =	6.2	5.7
9	IBADAN CITY	Ibadan City Council	-	-	68,800	-	-	-
		T O T A L						

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ £ D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
10	IBADAN (LESS CITY AREA)	Ibadan East " North " South " West " S-East " S-West			46,242			
		TOTAL						
11	IBARAPA	Ibarapa East P.A. Ibarapa West D.C.	5,421 11,156	62 21	37,117 16,704	201 10 = 53 5 =	1.1 0.2	0.5 0.4
		TOTAL	16,577	83	53,821	269 15 =	0.6	0.5
12	IFE	Ife Divisional Council	15,368	2,644	155,000	8,593 = =	17.1	5.5

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
13	IJEBU-ODE	Ijebu-Ode D.C.	6,639	2,569	24,500	8,349 15 =	31.1	33.9
		" Igbo	8,612	773	27,203	2,512 5 =	9.0	9.2
		" E-Central	1,338	196	4,211	637 = =	14.9	14.2
		" Western	2,732	309	8,688	1,004 5 =	11.1	11.5
		" Northern	1,274	264	4,380	858 = =	20.4	19.5
		" N-Western	6,344	175	18,801	568 15 =	2.6	2.0
		" Waterside	5,703	1,772	18,250	5,659 = =	31.0	30.9
		Ilugun Alaro	2,938	127	8,812	422 15 =	4.4	4.5
		Ijebu-Mushin	1,058	190	3,561	617 10 =	18.0	16.8
		Oshunmaiye-gun P.A.	2,629	507	8,051	1,647 15 =	19.2	20.6
		Ijebu Southern	3,933	277	112,777	890 5 =	7.2	6.9
		T O T A L	43,200	7,159	139,394	23,266 15 =	16.6	16.7
14	REMO	Remo Divisional Council	15,311	1,101	52,636	3,578 5 =	7.1	6.8
15	IJESHA NORTH	Ijesha North D.C.	10,749	2,662	34,045	8,651 10 =	24.8	25.4

SERIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£ S D		
16	IJESHA SOUTH	Ilesha Urban D.C.	4,942	627	16,362	2,037 15 =	12.0	12.2
		Ijesha South D.C.	13,984	643	38,221	2,089 15 =	4.5	5.5
		TOTAL	18,926	1,270	54,583	4,127 10 =	6.6	7.3
17	OSHUN CENTRAL	Irepodun D.C.			23,350			
		Oshogbo D.C.			26,000			
		Ede Dist. Council			34,990			
		TOTAL			84,340			
18	OSHUN NORTH	Ikirun	5,608	68	17,470	221 = =	1.2	0.8
		Ila-Orangun	5,976	212	20,847	689 = =	1.1	3.3
		Odo-Otin	5,034	2,677	16,053	8,700 5 =	54.0	54.0
		Ifelodun	1,591	204	24,008	663 = =	1.2	2.7
		Iree/Tripa P.A.	1,187	68	3,494	221 = =	5.6	6.2
		TOTAL	19,396	3,229	81,882	10,494 5 =	16.6	12.8

SIAL NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ S D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
19	OSHUN WEST	Ejigbo Ogbomosho						
		T O T A L						
22	OSHUN SOUTH	Egbedore D.C. Orile-Owu Iwo Aiyedade	3,014 3,050	303 101	22,263 13,229 53,255 47,018	924 15 = 327 5 =	10.0 3.2	3.4 2.4
		T O T A L	6,064	404	141,765	1,313 = =	3.3	0.9

FILE NO.	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
					£	£ S D		
21	OKITIPUPA	Ese-Odo D.C. Ikale Idapomarun D.C. Ikale Idapometa D.C. Ikale-Orisunmeta D.C. Ilaje	4,879	5,778	19,452 16,270 11,748 10,190 16,583	18,778 10 =	117.2	115.2
		T O T A L	4,879	5,778	74,246	18,778 10 =	117.2	115.2
22	ONDO	Ile-Oluji/Okeigbo Ondo Central Ondo Western Ondo Southern	6,398 12,175 1,454 3,081	1,019 7,190 334 710	29,665 52,905 4,345 11,726	3,311 15 = 23,367 10 = 1,085 10 = 2,307 10 =	15.6 59.1 22.9 22.5	11.2 44.1 22.4 19.6
		T O T A L	23,108	9,253	99,141	30,072 5 =	39.1	30.5
23	OWO	Ekarun Irekari Owo	3,133 2,308 12,281	256 152 113	9,720 8,154 38,315	832 = = 494 = = 367 5 =	8.1 6.5 0.9	8.5 6.0 0.8
		T O T A L	17,722	521	56,189	1,693 5 =	2.9	3.0

SERIAL NO	DIVISION	COUNCIL	TOTAL NO ON NOMINAL ROLL	NO. OF NEWLY ENROLLED TAXPAYERS	TOTAL TAX ASSESSMENT 1968/69 £	PROBABLE ADDITION TO REVENUE AS A RESULT OF NEWLY ENROLLED TAXPAYERS £ £ D	% INCREASE IN TAX ROLL	% PROBABLE ADDITION TO REVENUE
24	OYO NORTH	Irepo	5,223	2,294	40,781	7,455 10 =	43.9	35.8
		Okeiho/Iganna	13,713	156	41,123	507 = =	1.1	1.2
		Shaki	6,957	255	30,241	828 15 =	3.2	2.8
		TOTAL	25,893	2,705	92,145	8,791 5 =	10.4	9.5
25	OYO SOUTH	Afijio P.A.	4,429	224	25,003	728 = =	5.0	2.8
		Iseyin D.C.	16,491	-	50,480	= = =	0.0	-
		Oyo Southern D.C.	26,606	115	61,144	373 15 =	4.3	0.6
		TOTAL	47,526	339	136,627	1,101 15 =	0.7	0.8
GRAND TOTAL			465,338	73,909	2,244,113	240,204 5 =	15.8	10.6

ARCHIVES

RECOMMENDATIONS OF THE WORKING PARTY
OF OFFICIALS ON THE INTRODUCTION OF
PROPERTY TAX

1. Coverage

The tax should for the time being cover only properties such as stores, factories and similar commercial and industrial properties. Residential buildings are for the present excluded from the imposition of this tax.

2. Incidence

It is agreed that the tax should be levied on the occupier of the property for ease of collection even though the ultimate incidence of the tax should fall on the owner of the property. As some occupiers might not be the owners of the properties taxed, such occupiers might resent imposition on them on the legitimate ground that it is a tax on property and not on tenancy; the law will be so drafted as to enable an occupier to recoup himself from rent payable to the owner of the property.

3. Method of Assessment

In order to ensure that incidence is as fairly distributed as possible, the various types of properties to be taxed have been defined and categorised. Location is an important factor in this exercise; Townships are divided into zones "A", "B" and "C" in order to take account of the differences in the annual value or rental value of properties. Highly commercialised areas are classified as Zone A. Zone B encompasses areas of less commercial value, whilst Zone 'C' comprise areas exempt from the operation of the Law. Factories are grouped into a special class since location within particular township areas is not entirely relevant. Local Committees comprising the Divisional Officer, members of the Internal Revenue Division of the Ministry of Finance and other persons designated by the Commissioner for Finance will be empowered to divide each township into Zones for the purpose of Property Tax.

4.

Classification of Properties

For the purpose of property tax, properties in the Western State have been classified into the following categories with the rate of property tax recommended for each item as follows:-

I Industrial and Commercial Properties not affected by Zonal Classification

	£	S	D	
(a) Factories, irrespective of place or places of location (on this basis N.T.C. should pay £500)	=	4	=	per sq. yd. (based on areas occupied)
(b) Department Stores and Shops (on this basis Kingsway Stores should pay £400)	=	2	=	per sq. yd. Per floor area
(c) Banks, Insurance Offices other Business Houses, Statutory Corporation. (on this basis Standard Bank Agodi should pay £300)	=	2	=	per sq. yd. per floor area
(d) Cinemas	50	=	=	per annum
(e) Hotels	25	=	=	per annum
(f) Private Hospitals	20	=	=	per annum
(g) Private clinic and Private Maternity Homes	2	10	=	per annum
(h) Gambling and Betting Houses	5	=	=	per annum
(j) Casinos	10	=	=	per annum
(k) Other betting places	2	10	=	per annum
(l) Recreational Clubs and other Recreational Centres	10	=	=	per annum

II Rates of Property Tax for businesses in Zone A

	£	S	d	
(a) Shops	5	=	=	per shop per annum (basis: 50 sq. yds. or less of floor space at 2/- per sq. yd.)
(b) Offices	5	=	=	per office establishment per annum
(c) Petrol Service Stations	15	=	=	per annum
(d) Cafes and Restaurants	15	=	=	per annum

III Rates of Property Tax for business in Zone B

	£	S	D	
(a) Shops	2	10	=	(basis 50 sq. yds. or less of floor space at 1/- per sq. yd.)
(b) Offices	2	10	=	per office establishment per annum.
(c) Petrol Service Stations	12	=	=	per annum
(d) Cafes and Restaurants	7	10	=	per annum

IV (a) Statutory Corporations

It is proposed that Statutory Corporations, whether owned by the Federal or State Governments, should be taxed. For the purpose under consideration, Statutory Corporations should be treated in the same way as "Other Business Houses".

(b) Exemptions

It is proposed that the following properties should be exempted from taxation:-

- (i) Government and Local Council Offices
- (ii) Charities including Religious institutions and non-profit making organisation
- (iii) Non-trading Educational Institutions.
- (iv) Small work-houses such as Carpenters' workshops, mechanical repair workshops etc. not occupying permanent buildings but situated in sheds and .

V. Definition of Properties

For the avoidance of doubt, the different types of properties, listed in paragraph 4 should be clearly defined in the edict promulgating the imposition of property tax.

List of Towns with Population of 10,000 and above

Nos.	Towns	Population
1.	Ibadan	627,379
2.	Ogbomosho	319,881
3.	Oshogbo	208,966
4.	Abeokuta	187,292
5.	Ilesha	165,822
6.	Iwo	158,583
7.	Ado-Ekiti	157,519
8.	Ede	134,550
9.	Ife	130,050
10.	Illa	114,688
11.	Oyo	112,349
12.	Ikerre	107,216
13.	Iseyin	95,220
14.	Ilobu	87,223
15.	Ilawe	80,833
16.	Owo	80,413
17.	Ikirun	79,516
18.	Shaki	76,290
19.	Ondo	74,434
20.	Akure	71,106
21.	Ijebu-Ode	68,543
22.	Efon	67,090
23.	Oka	62,761
24.	Ikare	61,696
25.	Ikire	54,022
26.	Inisha	61,696
27.	Shagamu	49,371
28.	Igboho	46,776
29.	Ile-Igbo	46,539
30.	Ejigbo	46,410

Nos.	Towns	Population
31.	Ise	43,323
32.	Ijebu-Igbo	43,180
33.	Kishi	42,374
34.	Ijero	41,935
35.	Iragbiji	39,739
36.	Ikole	39,437
37.	Oluponna	38,520
38.	Igbo-Ora	37,354
39.	Ifon	36,209
40.	Okeho	34,316
41.	Erin	32,889
42.	Emure	32,241
43.	Igede	31,041
44.	Lalupon	30,800
45.	Idanre	30,781
46.	Oke-mesi	30,213
47.	Gbongan	29,730
48.	Ipoti	29,214
49.	Ilero	28,911
50.	Oyan	27,948
51.	Apomu	27,196
52.	Fiditi	27,130
53.	Eruwa	26,963
54.	Ode	26,835
55.	Aramoko	26,505
56.	Igbara-Odo	26,335
57.	Igbeti	25,238
58.	Ilutitun	24,711
59.	Iyin	24,476
60.	Otan-Aiyegbaju	24,118
61.	Okuku	23,707
62.	Omuo	22,812
63.	Otun	22,396

Nos.	Towns	Population
64.	Ode-Omu	22,285
65.	Ilara	21,717
66.	Ilora	21,665
67.	Ijare	21,323
68.	Ipetu-Ijesha	20,983
69.	Ilaro	20,537
70.	Ishara	20,470
71.	Ile-Oluji	20,178
72.	Igogo	20,150
73.	Ire (Oshun)	19,514
74.	Awe	19,428
75.	Ifaki	19,007
76.	Igbajo	18,535
77.	Iganna	17,994
78.	Okitipupa	17,736
79.	Igbaiye	17,671
80.	Iddo	17,637
81.	Erijiyan	17,538
82.	Kuta	17,508
83.	Aiyetoro (Ondo)	17,174
84.	Ikoro	17,142
85.	Iperu	16,869
86.	Ogotun	16,856
87.	Iloro	16,732
88.	Ire	16,516
89.	Ipetumodu	16,481
90.	Ilogbo	16,147
91.	Igbemo	15,982
92.	Erinmope	15,867
93.	Irun	15,551
94.	Ikoyi	15,466
95.	Irele	15,446

Nos.	Towns	Population
96.	Lanlate	15,290
97.	Aiyetoro	15,040
98.	Ikun	14,891
99.	Orile-Owu	14,879
100.	Ushi	14,806
101.	Ago-Iwoye	14,718
102.	Idoani	14,424
103.	Otta	14,348
104.	Ijebu-Ijesha	14,202
105.	Egosi	13,932
106.	Igbara-Oke	13,926
107.	Iba	13,746
108.	Ifon	13,729
109.	Oye (Ekiti)	13,534
110.	Araromi	13,518
111.	Esa-Oke	13,454
112.	Sobe	13,368
113.	Aiyede	13,363
114.	Imesi-Lasigidi	13,142
115.	Ogbagi	12,656
116.	Are	12,550
117.	Igbesa	12,179
118.	Aisegba	12,132
119.	Osi	12,028
120.	Erinje	11,914
121.	Oke-Igbo	11,866
122.	Igbotako	11,813
123.	Aiyete	11,772
124.	Ifo	11,747
125.	Oke-Agbe	11,718
126.	Agbado	11,537
127.	Ife-Odan	11,505
128.	Ado-Odo	11,393

Nos.	Towns	Population
129.	Igangan	11,285
130.	Sekona	11,256
131.	Iressi	11,134
132.	Tede	11,050
133.	Edunabon	11,006
134.	Ode Aiyedun	10,798
135.	Ilu-Omoba	10,682
136.	Arigidi	10,681
137.	Ijan	10,678
138.	Supare	10,675
139.	Ita-Ogbolu	10,596
140.	Otu	10,322
141.	Iragberi	10,252
142.	Odogbolu	10,219
143.	Isuwa	10,069
144.	Imesi	10,011
145.	Sepeteri	10,000

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Property Rating in Lagos
Samples of Tax Paid and Basis of Rating

Samples of Tax Paid

Ratepayer	Property	Amount	Remarks
Fed. Govt.	Quarters, Offices, Work-shops	£400,140	
Fed. Govt.	Buildings and Offices of Foreign Diplomatic Missions	70,000	
WEMABOD	Western House	23,500	
Kingsway Stores Ltd	Kingsways, Martins St.	7,000	
Leventis	Leventis, Marina, Motor factories, other stores and quarters	8,400	Breakdown figures not available.
Nigerian Breweries Ltd.	Factory, Offices, Stores	3,200	
Jamal el Struc (Nig.) Ltd.	Factory and Office buildings	1,700	
Electricity Corporation of Nigeria	Generating Stations Workshops, offices, staff quarters.	187,000	Breakdown figures not available as various categories of properties are differently valued. In any case, 50% of the share of the LEDB is paid by the Fed. Govt.
Nigerian Port Authority	Docks, harbours, offices, stores quarters		
Nigeria Railway Corporation	Stations, staff quarters, offices		
LEDB	All residential properties		
University of Lagos.	Houses of residence and staff quarters. Labs, Lecture rooms and Library are exempted.	No block figure as rate is imposed on individual occupier and each property is valued individually	

2.

Basis of Rating

(a) The basic thing is valuation of property in respect of which environmental benefits are taken into account. The rateable value of commercial or industrial property is reckoned as a certain percentage of the depreciated capital value of the property.

(b) A standard rate of 10s in the £ is applied to the rateable value of the property irrespective of whether the property is owned by Government or Statutory Corporation or is a residential building of individual citizen.

Other Points

- (a) The Island Club is not exempted
- (b) Schools are exempted but not their living quarters;
- (c) Premises with rateable value of under £6 p.a. are exempted;
- (d) Religious buildings such as Churches and Mosques are exempted;
- (e) In theory, the properties of the LCC are not exempted but as the Council has to pay itself they are exempted in practice but the rate payable on each property is reckoned with in fixing rent payable if let.

GOVERNMENT EXPENDITURE ON EDUCATION

ANNEXURE X.

GOVERN- MENTS	(A) TOTAL RECURRENT REVENUE (£m)				(B) EXPENDITURE ON EDUCATION (£m)				(C) (B) AS PERCENTAGE OF (A) (%)			
	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE TOTAL
FEDERAL	124.4	149.6	160.2	434.2	1.9	2.6	2.7	7.2	1.5	1.7	1.7	1.6
WEST	20.4	20.9	22.4	63.7	6.8	7.3	7.2	21.3	33.3	34.9	32.1	33.4
EAST	22.2	27.0	29.4	78.6	6.4	8.7	8.1	23.2	28.8	32.2	34.3	31.7
NORTH	24.4	33.5	32.6	100.5	5.9	6.3	7.1	19.3	23.7	18.8	21.8	19.2
MID-WEST	3.7	8.2	9.2	21.1	1.6	3.1	3.4	8.1	43.2	21.9	32.6	35.4
TOTAL	195.1	239.2	253.8	698.1	22.6	28.0	28.5	79.1	11.5	11.2	11.1	11.2

* Published Estimates only.

GOVERNMENT EXPENDITURE ON PUBLIC HEALTH

ANNEXURE XI

GOVERN- MENTS	(A) TOTAL RECURRENT REVENUE (£m)				(B) EXPENDITURE ON PUBLIC HEALTH (£m)				(C) (B) AS PERCENTAGE OF (A) (%)			
	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963- 64	1964- 65	1965- 66	CUMM- LATIVE TOTAL
FEDERAL	124.4	149.6	160.2	434.2	4.3	5.2	6.3	15.8	3.4	3.4	3.9	3.6
WEST	20.4	20.9	22.4	63.7	1.9	1.7	2.1	5.7	9.3	8.1	8.9	8.9
EAST	22.2	27.0	29.4	78.6	2.2	2.5	3.1	7.8	9.9	9.2	10.5	9.9
NORTH	24.4	33.5	32.6	100.5	3.6	4.0	4.3	11.9	14.7	11.9	13.3	11.8
MID-WEST	3.7	8.2	9.2	21.1	0.3	0.6	0.7	1.9	8.1	7.3	7.6	9.0
TOTAL	195.1	239.2	253.8	698.1	12.3	14.8	17.6	43.1	6.3	6.1	6.9	6.4

* Published Estimates only.

ANNEXURE XII

GOVERNMENTS' EXPENDITURE ON WATER SUPPLY

GOVERN- MENTS	(A) TOTAL RECURRENT REVENUE (£m)				(B) EXPENDITURE ON WATER SUPPLY (£m)				(C) (B) AS PERCENTAGE OF (A) (%)			
	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE TOTAL
FEDERAL	124.4	149.6	160.2	434.2	0	0	0.3	0.3	0	0	0	0
WEST	20.4	20.9	22.4	63.7	1.0	1.6	1.4	4.0	4.8	7.6	6.2	6.3
EAST	22.2	27.0	29.4	78.6	1.0	1.7	1.5*	4.2*	4.5	7.3	5.1	5.3
NORTH	24.4	33.5	32.6	100.5	2.1*	1.5*	1.0*	4.6*	8.6	4.5	2.1	4.6
MID-WEST	3.7	8.2	9.2	21.1	0.5	0.6	0.3	1.4	13.5	7.3	3.2	6.6
TOTAL	195.1	239.2	253.8	698.1	4.6	5.4	4.5	15.3	2.3	2.6	1.8	2.1

* * Published Estimates only.

ANNEXURE XIVGOVERNMENTS EXPENDITURE ON ROADS AND BRIDGES

GOVERN- MENTS	(A) TOTAL RECURRENT REVENUE (£m)				(B) EXPENDITURE ON ROADS AND BRIDGES (£m)				(C) (B) AS PERCENTAGE OF (A) (%)			
	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE TOTAL
FEDERAL	124.4	149.6	160.2	434.2	0.9	0.1	0.7	1.7	0.7	0.06	0.4	0.4
W. ST	20.4	20.9	22.4	63.7	0.9	1.1	0.9	2.9	4.4	5.2	4.0	4.5
EAST	22.2	27.0	29.4	78.6	1.0	1.1	1.3	3.4	4.5	4.1	4.4	4.3
NORTH	24.4	33.5	32.6	100.5	1.2	1.0	2.1	4.3	4.9	2.9	6.4	4.7
MID-WEST	3.7	8.2	9.2	21.1	0.5	0.4	0.7	1.6	13.5	4.9	7.6	7.7
TOTAL	195.1	239.2	253.8	698.1	4.5	3.7	5.7	13.9	2.3	1.5	2.2	1.9

* Published Estimates only.

ANNEXURE XIV

GOVERNMENT EXPENDITURE ON ADMINISTRATION

GOVERN- MENTS	(A) TOTAL RECURRENT REVENUE (£m)				(B) EXPENDITURE ON ADMINISTRATION (£m)				(C) (B) AS PERCENTAGE OF (A) (%)			
	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963-64	1964-65	1965-66	CUMMULATIVE TOTAL	1963- 64	1964- 65	1965- 66	CUMMU- LATIVE TOTAL
FEDERAL	124.4	149.6	160.2	434.2	72.4	74.7	82.5	229.6	58.2	49.2	51.4	52.8
WEST	20.4	20.9	22.4	63.7	16.6	16.7	18.9	52.2	81.3	79.9	83.4	81.5
EAST	22.2	27.0	29.4	78.6	18.0	21.8	22.7*	61.5	81.0	80.7	77.2	79.6
NORTH	24.4*	33.5	32.6	90.5	21.0	20.5	25.7	67.2	86.0	61.1	78.8	75.3
MID-WEST	3.7*	8.2*	9.2*	21.1	3.3	6.7	7.5	8.5	89.1	81.7	81.5	40.0
TOTAL	195.1	239.2	253.8	688.1	131.3	148.4	157.3	418.9	67.3	62.0	61.9	60.8

* , Published Estimates only.

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OFFICE OF THE MILITARY GOVERNOR

IBADAN · WESTERN STATE OF NIGERIA

Your Ref. No.
 All communications should be addressed to the Permanent Secretary (Political and Administration) quoting
 Our Ref. No.

Ogunsheye Tax Administration Committee,
 Committee Room No. 4,
 Parliament Buildings,
 Agodi, Ibadan.

Date... 21st January 1970.

His Excellency the Military Governor,
 Office of the Military Governor,
 Ibadan.

Your Excellency,

Ogunsheye Tax Administration Committee

On behalf of the above-named Committee I wish to thank Your Excellency most sincerely for the honour done us in inviting us to look into problems of taxation in the Western State with special reference to local government finance. I assure you that we will do our best to produce a report worthy of the task.

2. If I may, I would take the opportunity to request Your Excellency to grant the Committee an audience at your convenience to enable us to profit from Your Excellency's wealth of ideas and experience on matters relating to our assignment.

3. Your office may wish to communicate the date and time of such a meeting to the Committee's Secretary at the above address.

Yours faithfully,

Ayo Ogunsheye

Ayo Ogunsheye.

SMG — URGENT

Thursday next week

at 9-30 a.m.

Commissioners PSs

a. finance

b. local Govt.

to be in attendance.

see p. 214

22/1

SP/S.385/214

214
26 January, 1970.

Prof. Ayo Ogunshayo,
Chairman,
Ogunshayo Tax Administration Committee,
Committee Room No. 4,
Parliament Buildings,
Agodi,
Ibadan.

Sir,

Ogunshayo Tax Administration Committee

I am directed by His Excellency the Military Governor to refer to your letter dated 21st January, 1970 addressed to His Excellency, and to say that His Excellency will be pleased to receive the members of your Committee at 9.00 a.m. next Thursday, 29th January, at Government House, Ibadan.

I am, Sir,

Your obedient Servant,



(P. T. Odumosu),
Secretary to the Military Government
and Head of Service.

Ref. No. SP/S.385/214A
Ibadan, 26 January, 1970.

Copy to:-

The Permanent Secretary,
Ministry of Finance,
Ibadan.

The Permanent Secretary,
Ministry of Local Government &
Chieftaincy Affairs,
Ibadan.

Copy for your information. His Excellency has directed that Commissioner for Finance, Commissioner for Local Government and Chieftaincy Affairs, the Permanent Secretary, Ministry of Finance and the Permanent Secretary, Ministry of Local Government & Chieftaincy Affairs should be present when he meets the Tax Administration Committee. I shall be grateful if you will arrange accordingly.

B. W. by hand
on 29.1.70.

(P. T. Odumosu),
Secretary to the Military Government
and Head of Service.

Submitted
108-29/1

26/1 P.A.



OFFICE OF THE MILITARY GOVERNOR

IBADAN · WESTERN STATE OF NIGERIA
 Ogunsheye Tax Administration Committee,
 Committee Room No. 4,
 Parliament Buildings,
 Agodi, Ibadan.

Your Ref. No.
 All communications should be
 addressed to the Secretary to the
 Military Government and Head of
 Service A1/40/9
 Our Ref. No.

Date..... 6 October, 1970

The Secretary to the Military
 Government and Head of Service,
 Office of the Military Government,
 Ibadan.

Ogunsheye Tax Administration Committee
Members' Travelling Allowance

It has been made to understand that non-civil
 service members of the Public Accounts Committee
 were paid travelling allowance at the rate of one
 shilling per mile - a privilege specially conferred
 by His Excellency the Military Governor.

2. Would His Excellency be kind enough to extend
 this privilege to members of the above-named committee.
 I add that two members currently paid at the
 rate of four pence per mile have already made formal
 requests for increases.

3. Should a change to a higher rate be approved
 it will be assumed that past payments can be adjusted
 accordingly.

(T. A. O. OTUNLA)
 Secretary,

Ogunsheye Tax Administration Committee.

PAS(G)

Above is sub'd pl.

6/10
 22/6/70

216

S.M.G. & H.S.

Please see the letter on p.215 in which the Secretary to the Ogunshye Tax Administration Committee has enquired whether H.E.M.G. will extend to "non-civil service members" of the Committee the concession of being paid mileage allowance at the rate of 1s. per mile (instead of 4d being paid at present) as had been authorised for members of the Public Accounts Committee.

2. In the first place, there are no 'civil service members' either the Public Accounts Committee or the Ogunshye Tax Administration Committee. The distinction of "non-civil service member" does not therefore arise. Secondly, mileage allowance at the rate of 1s. per mile was authorised only for the two professional accountant-members of the P.A.C. who were resident outside Ibadan. (note 1/42 of attol file)

3. Four of the members of the Ogunshye Committee are on the staff of the University of Ibadan or Ife. These are Drs. Onitiri and Teriba, Prof. Humes and Mr. Ekundare. The Chairman is understood to have resigned his University appointment and is now on the Board of an indigenous company (Henry Stephens & Co.) in Lagos. The sixth member Mr. Olaniyan is a farmer from Ibarapa. In my opinion, the question of paying 1s. mileage allowance to a member of the staff of a University should NOT arise since he is in receipt of regular basic allowance. The normal 4d mileage allowance should therefore do in the case of Mr. Ekundare who is the only one of the four (University staff) not resident in Ibadan. I will support payment of 1s. mileage allowance to the Chairman (with effect from 1st October, 1970, when his resignation from the University of Ibadan took effect) and to Mr. Olaniyan (with retrospective effect), provided the latter owns a car. The remaining members of the Committee are resident in Ibadan and should not make any claim.

4. To summarise, I respectfully recommend

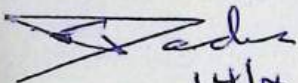
- (a) that mileage allowance at the rate of 1s. per mile be paid to Mr. Ogunsheye with effect ~~from~~ from the date he ceased to be on the staff of the University of Ibadan, and provided he is now resident outside Ibadan.
- (b) that Mr. Bola Olaniyan of Ibarapa should also receive 1s. per mile mileage allowance with restrospective effect, provided he owns a car.

and (c) that Mr. Ekundare of the University of Ife, Ile-Ife, should continue to receive mileage allowance at the rate of ~~one~~ per mile.


(F. B. A. Conde)
P.A.S.(G)
9/10/70.

SAS(G)

I agree, but you shd. first ascertain verbally whether Mr. Olaniyan owns a car (I suspect he does not) so that your answer in his own case cd. be categorical.


14/10

SP/S.385/218

16 October, 1970

The Secretary,
Ogunsheye Tax Administration Committee,
Office of the Military Governor,
Parliament Building,
Ibadan.

Mileage Allowance

I refer to your letter No.A1/40/9 of 6th October, 1970. I wish to observe that there are no 'civil-service officers' on the Public Accounts Committee as paragraph one of the letter appears to suggest.

2. The following points serve as guiding principles when a decision is to be taken on the type of request made in your letter. First, mileage allowance is paid only to Committee members who own a car and are resident outside Ibadan. Secondly, no rate higher than 4d. per mile is payable to Committee members on the staff of a Nigerian University, because such persons are (like civil servants) in receipt of regular motor basic allowance.

3. In the light of the points made in the preceding paragraph, the following decisions have been taken:

- (i) mileage allowance at the rate of 1s. per mile is to be paid to the Chairman of the Committee (Mr. Ogunsheye) with effect from the date of his resignation from the service of the University of Ibadan, and provided he is now resident outside Ibadan.
- (ii) Mr. Bola Olaniyan of Ibarapa is also to receive mileage allowance at the rate of 1s. per mile on the occasions that he uses his car for travelling to Ibadan. You will recall that we (Otunla/Conde) discussed the question of whether or not he owns a car and you informed that he says that he owns one, although it has not been in working condition for quite some time.
- (iii) Mr. Ekundare of the University of Ife, Ile-Ife is to continue receiving mileage allowance at the rate of 4d. per mile.

*Depakdel
fuo 16/10*

*PL f.a
Mde 16/10*

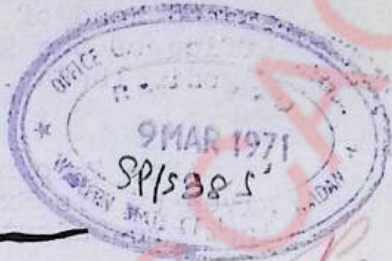
(F. B. A. Conde)
for Secretary to the Military Government
and Head of Service

CONFIDENTIAL

C.274^{III}/598.

5 March, 1971.

Professor Ayo. Ogunseye,
40 Balogun Street,
P.O. Box 2480
Lagos.
Nigeria.



Dear Sir,

I am directed to refer to letter No. SP/S.385/2 of 28th October 1969, addressed to you by the Secretary to the Military Governor, Head of Service, Western State of Nigeria, appointing you as Chairman of the Committee for the Review of the Tax System in the Western State.

2. You would recall that the Committee was enjoined to start work in earnest and produce its Report as early as possible so that its recommendations could be taken into consideration in determining the State Budget for the financial year 1970/71. It was however not possible to release the Report for examination before the 1970/71 Budget Session.

3. I am aware of the arduous task which the Committee was confronted with, especially since I had, in my official capacity, to make an appearance before you. We have been particularly anxious to review Local Government finance system, however, and this we cannot do until your much valued Report is received and considered by the Government.

4. His Excellency the Military Governor has therefore asked me to contact and request you kindly to find time to conclude the Report and forward it as early as possible to enable the State Government to take a final decision on the Tax System in the Western State.

5. An early reply from you will be highly appreciated.

I am, Sir,
Your obedient servant,

(Sgd.) A. A. K. Degun
Permanent Secretary.

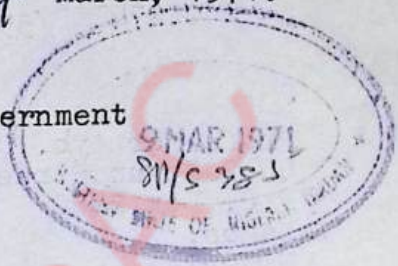
CONFIDENTIAL

885

Our Ref. No.C.274^{III}/599
Ministry of Local Government
and Chieftaincy Affairs,
Ibadan. 9th March, 1971.

Copy to:-

The Secretary to the Military Government
and Head of Service,
Office of the Military Governor,
Agodi, Ibadan.



For information with reference to the directive
given by His Excellency the Military Governor at the
last pre-Budget meeting with my Commissioner.

A. A. K. Degun
(A. A. K. Degun)
Permanent Secretary.

K.I.V.
11/3

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MEMORANDUM

From

To

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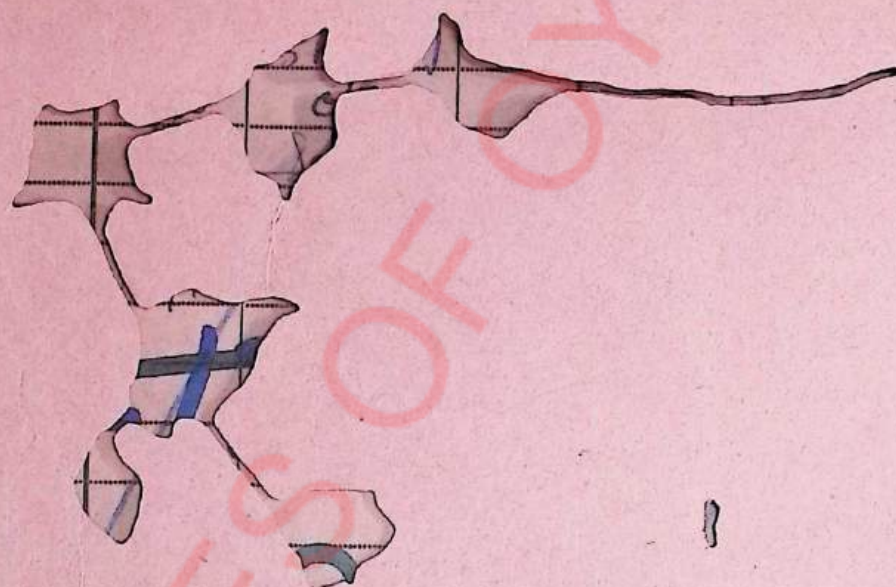
ENQUIRY

REPLY

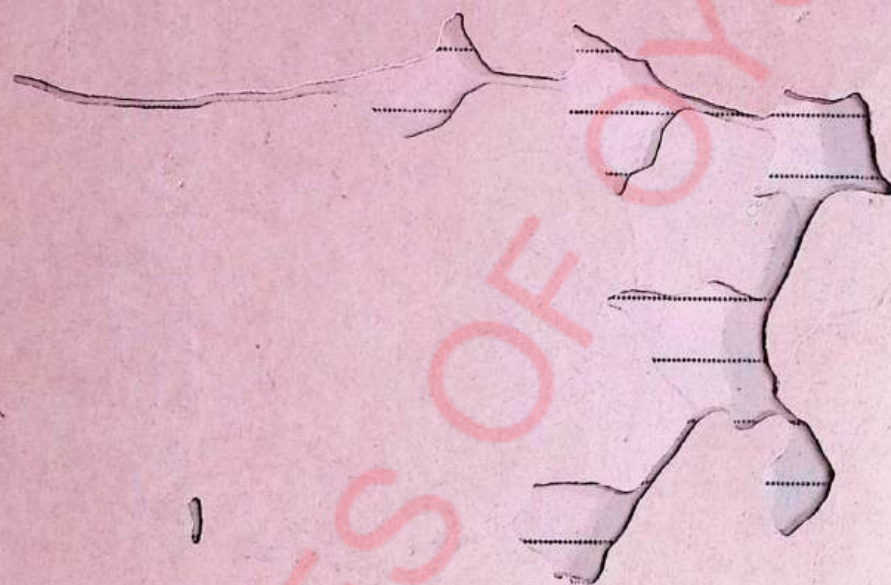


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