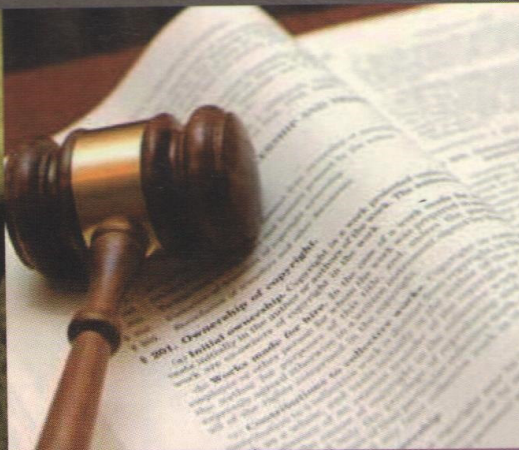
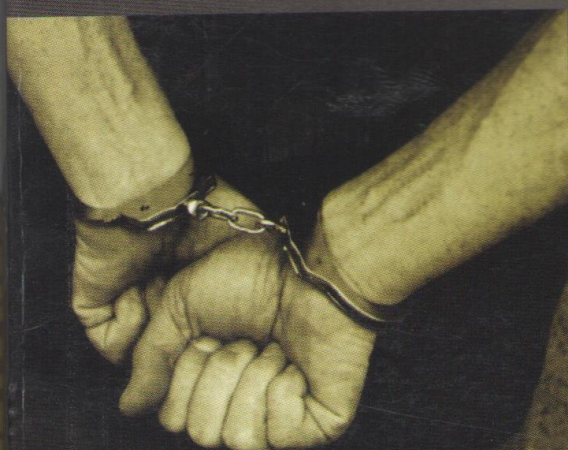


# NIGERIAN TAX OFFENCES AND PENALTIES



**M. T. Abdulrazaq**

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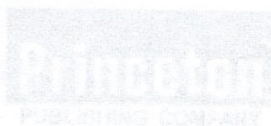
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# **NIGERIAN TAX OFFENCES AND PENALTIES**



Chapter 3

Tax Evasion

The Seriousness of Tax Evasion

Method of Tax Evasion

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Chapter 4

Civil Sanctions

Common Law Prosecutions

Civil Sanctions under the Nigerian Tax Act

Administration of Tax Law

Recovery of Tax

Tax Investigations

Enforcement of Powers

Discovery and Fraud

Willful Default or Neglect

Nature of Penalties in Nigeria

Civil Penalties

Liability for Failure to Deduct Tax

Disposition of Surcharge

Power to Make Regulations for Compounding Duty

Effect of Failure to render returns

Effect of Non-Remittance of Tax

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## ABOUT THE BOOK

Nigerian Tax Offences and Penalties is a standard work and reference on the subject in Nigeria. It presents this difficult subject in a simplified mode. Law, Accountancy, Taxation, Economics, Banking and Finance students will find it an indispensable companion in their study for the various professional and university examinations. Legal, Tax and Accountancy practitioners and administrators have recourse to it in difficult cases for its authoritativeness. Adequately referenced, this work has incorporated comparative case law and statutes from the United Kingdom and various commonwealth jurisdictions as well as the United States thus enhancing its usefulness to both students and practitioners alike.

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The author, Muhammed Taofeeq Abdulrazaq, a graduate of both Ahmadu Bello University (L.L.B, Ph.D) and the London School of Economics and Political Science, University of London (LLM.), Solicitor and Advocate of the Supreme Court of Nigeria and Fellow of both the Chartered Institute of Taxation of Nigeria and the Chartered Institute of Bankers (UK) is an eminent tax lawyer and academic and one of the best known tax law authors in Nigeria today. He has written books and published articles on various areas of Nigerian Tax Law in local and international professional and academic journals.

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