# FINANCIAL YEAR ACT

#### ARRANGEMENT OF SECTIONS

### **SECTION**

- 1. Financial year henceforth to be 1<sup>st</sup> January to 31<sup>st</sup> December, etc.
- 2. Short Title

### FINANCIAL YEAR ACT

An Act to provide for the alteration of the financial year and for the appointment of the new period of January to December as being the financial year henceforth and for purposes connected therewith.

[1980 No.2.]

[1st April, 1980]

[Commencement.].

## 1. Financial year henceforth to be 1st January to 31st December, etc.

The financial year shall, pursuant to section 318 (1) of the Constitution of the Federal Republic of Nigeria 1999, be the period of twelve months commencing on 1 st January and ending on 31 st December.

[Cap. C23.]

#### 2. Short title

This Act may be cited as the Financial Year Act.

FINANCIAL YEAR ACT

**SUBSIDIARY LEGISLATION** 

No Subsidiary Legislation