



MEDIUM TAX OFFICE, ABUJA

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MTOABJ/NGO/473940/0000880

20TH April, 2015.

TIN: 01465750-0001

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

PUBLIC AND PRIVATE DEVELOPMENT CENTRE LTD/GTE. INCOME TAX EXEMPTION CERTIFICATE FOR THE YEAR 2015

This is to inform you that the returns of the above named organization have been examined and certified that it has been engaging in non-profit activities in line with its objectives.

Considering the fact that the Organisation has not carried out any activity outside its mandate, it is granted Income Tax exemption in consonance with Section 23 (1c) of the Companies Income Tax Act, (CITA) CAP. C21, LFN 2004. (as amended to date). This Section states that "the profits of any company engaged in Ecclesiastical, Charitable or Educational activities of a public character in so far as such **PROFITS** are **NOT** derived from a **TRADE OR BUSINESS** carried on by such company is exempted from tax.

For the purpose of clarification, if the organisation decides to engage in other activities outside the main activities for which it was registered, any income or profit derived therefrom will be subjected to tax accordingly.

It should be noted however that the above clarifications do not in anyway preclude the Organisation from rendering its returns as and when due, by virtue of Section 55(1-3) of CITA and Section 15(1) of Value Added Tax Act (VATA)

You are kindly reminded that this certificate is valid up to 31st December, 2015.

AUDU, J. B.

Senior Manager (Tax),
Head NGO Desk,
Medium Tax Office, Abuja.