



NPA News

Monthly Newsletter of the Nigerian Ports Authority

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This is wishing all our esteemed readers



From NPANews



THE EASE OF DOING BUSINESS IN THE NATION'S SEAPORTS

The Federal Government some time ago came up with an Executive Order under the office of the Vice President, Professor Yemi Osinbajo, meant to enhance the Ease of Doing Business at the nation's Seaports.

Stakeholders have often time complained of the several encumbrances and hitches being faced whilst doing business in the Port. Government policies and human factors have been responsible for the series of shortcomings in the Industry such as the reduction in service delivery, total absence of operational efficiency, corruption and many more vices within the system. Others include the presence of numerous agencies operating within the Ports, slow process of documentation for customers, constant human interface at key positions, dilapidated infrastructure.

These encumbrances have led to a reduction in the number of Vessels that berth at the Ports. There is the delay in the turnaround time of vessels, reduction in revenue generation accrued to funds to the Authority and most importantly congestion has militated against efficient customer service delivery. According to reports, the only way through which the nation's Seaports can compare to International best practices is for the government of the day to enforce that business within any of the sectors of the economy is done swiftly through efficient service delivery across board.

In view of the role the Maritime sector plays in the economy of Nigeria, it is pertinent to say that operators of the Ports imbibe best practices in operations in order that the country join the comity of nations in this respect.

At a recent forum, the Managing Director, Nigerian Ports Authority NPA Hadiza Bala Usman assured the business community in Nigeria, especially operators in the Maritime sub-sector that the Authority has put in place appropriate measures that would enable it facilitate business activities at the nation's seaports. Only recently, she stated that the ongoing roads rehabilitation would be completed soonest to boost the Ease of Doing Business.

According to her, measures already put in place include the introduction of Revenue Invoice Monitoring System [RIMS], Electronic Ship Entry [e-SEN], Improvement of Security in the Ports, acquisition and commissioning of Tug boats amongst others.

Recently, the Vice President, Prof Yemi Osinbajo during a working visit to Lagos Deep Offshore Logistics Base [LADOL] an offshore facility within the Lagos Port Complex (LPC) told stakeholders that the successful berthing of Egina Floating Production Storage Offloading [FPSO] was not just a celebration of local content across board but also a resounding testimonial of the success of the Ease of Doing Business in respect of the port industry.

Hadiza corroborated the Vice President's view by stating that Egina success is as a result of operational efficiency and very robust synergy between the NPA and LADOL adding that the deployment of the unfolding Single Window would further add to the efficiency already brought about by the regime of the Ease of doing Business in the nation's seaports pointing that it is a testimony of enhanced capacity of the Authority to handle responsibilities in the sector.

In conclusion, Stakeholders in the Port industry agreed that the sector has wonderful potentials for the growth and development of the nation's Economy especially in the increase of its Gross Domestic Product [GDP].

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In this month's edition, we shall be taking a critical assessment of the present state of the Ease of Doing Business in the Ports in view of the huge potentials available in the country as well as the strategic position the Port plays in the nation's economy.

Recall that the policy was launched by the Federal Government under the office of the Vice-President, Professor Yemi Osinbajo to ensure the

swift and immediate eradication of all forms of bottlenecks faced by investors and particularly Port users willing to do business in the nation's Seaports.

We therefore, bring you a report to enlighten the workforce and the general public on the viability of this policy which has tremendously enhanced service delivery, efficiency, and most especially increase in revenue to the Government of the nation.

We also bring you highlights on the Public Private Partnership (PPP) initiative of the Federal Government. The article educates our readers on the acceptable meaning of the term 'PPP' as a catalyst to the growth and development in all sectors of the economy and the maritime sector, in particular.

Our Finance column this edition, explains the steps an employee can use to calculate tax payable, with a view to managing one's affairs under the law to minimize tax liability.

Enjoy these and many more juicy stories.

Here is wishing our esteemed readers Happy Ed-El Kabir.

Catherine N. Ude
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Contributions are welcome from members of staff.
You can send high resolution photographs of your social events like birthdays.

NPA NewsQuote

"Our Great lakes, harbours, ports and rivers provide not only vital resources for us to live, but entire maritime way of life for so many people. The least we can do is protect it, and the way of life it provides."

- Candice S. Miller

Archaival



PORT OF APAPA QUAYS GATE - 1959



PUBLIC PRIVATE PARTNERSHIP (PPP) IN NIGERIAN PORTS AUTHORITY: A SOURCE OF ALTERNATIVE FUNDING TO BRIDGE THE INFRASTRUCTURE GAP IN THE PORT SECTOR

By NANA YAKUB, AGM PPP

A Public Private Partnership is a "contractual agreement between a Public Agency [Federal, State or Local] and a Private sector entity. Through this agreement, the skills and assets of each sector [Public and Private] are shared in delivering a service or facility for the use of the general public. In addition to the sharing of resources, each party shares in the risks and rewards potentials in the delivery of the service and/or facility". In effect, the key defining elements of a PPP is the focus on service delivery and a real partnership that involves the sharing of risks and rewards.

The concession of the port which gave out cargo handling aspect of port operations to the private sector that was undertaken between 2002 – 2005 is a form of PPP. The concession of the Port terminals is recorded as a success story in the development of PPP in Nigeria.

To further improve and sustain the level of efficiency achieved as a result of the private sector engagement in port operations, the Management of NPA created the Business Development & Joint Ventures Division on the 25th of January, 2013. This complied with the directive of the Federal Government as contained in its circular reference T.4316/S.21/T6/152 dated 21st December, 2012 which required the establishment of the Public Private Partnership (PPP) Units in all Ministries, Departments and Agencies (MDAs).

The establishment of the PPP unit is informed by the need to effectively mobilize private sector resources for national development. This unit is expected to engender service delivery, faster execution of projects and reduction in the costs of project execution thereby enabling the country bridge its infrastructure deficit.

The schedules of responsibilities of the PPP units include:

- Identifying, prioritizing, selecting and developing framework for Public Private Partnership projects;
- Assessing the current status and performance of key infrastructure in relevant sectors;
- Assessing the policy, legal and institutional environment for involving the private sector in the provision of infrastructure;
- Negotiating/re-negotiating of all PPP projects using financial models to ensure viability;
- Analyzing all PPP projects with a view to determining the participation of each party in the procurement arrangement;
- Evaluating projects in the capital budget and suggesting those that can be undertaken through PPP;
- Ensuring that all PPP projects are included in the mid-term expenditure Framework for continuity;
- Undertaking financial and credit risk assessment in all PPP transactions;
- Assessing, evaluating and managing post-contract activities;
- Assisting policy makers in developing the required strategies for increased private sector participation in infrastructure services, including contract monitoring.

Since then, the efforts of the Division are centered on the following:

- Human capacity development
- Developing framework for PPP in NPA
- Studies on development and initiative that can best be undertaken through PPP
- Evaluating different private sector initiated projects and advising Management
- Constant liaising with the statutory body Infrastructure Concession Regulatory Commission (ICRC) responsible for regulating PPP.
- Benefits of PPP
- Rigorous project preparation – since the focus shifts to developing bankable projects
- Delivery of a whole life solution – going beyond asset creation and including Operation and Maintenance (O&M)
- Risk is allocated based on who manages it better
- Projects are funded off balance sheet
- It is possible to adopt a programmatic approach to infrastructure development and service delivery – various time bound projects can be integrated under a programme and have a time-bound implementation plan
- Can lead to better overall management of public services – transparency in selection and ongoing implementation.

HOW I SURVIVED A BOAT MISHAP



- MODUPE ONASANYA, BOARD OFFICE, NPA

Getting Mrs Onasanya of the Board Office NPA to recall her

experience from the boat mishap that she and four other colleagues survived recently was not easy. She did not know where to start from.

One would see from her eyes traits of fear, anxiety and tears as she finally agreed to discuss her "terrible" experience to the In-House Newsletter crew.

I had a wonderful working day on that Wednesday and by evening I looked forward to seeing members of my family whom I had left at home very early. The boat "Blue boat" had twenty passengers on board. We left the Marina axis for Ikorodu all seated comfortably.

I could observe that the first 10 minutes of the 30 minutes journey was rather turbulent. At Ebute-Ero axis, the boat started behaving funny. It sounded funny, the movement was slow and shaky. We were all agitated and told the pilot to allow us disembark or better still transfer us to another boat.

The Pilot would not just listen but went further. Just then we were hit by a terrible wave and water started coming into the boat from the front. The pilot ordered us to jump into the lagoon, I was scared because I had no swimming experience in my life. I saw people jumping.

"Jump Jump" the Pilot shouted. I jumped into the lagoon, floating and struggling for my life. I thought I saw someone instructing me to hold onto my life jacket which kept me afloat on water. The more I tried to breathe I was sinking so I had to be brave and look up to God.

I cried for the fact that I might never see my children again. I just had to do all to survive for the one hour I spent on water. I saw a man sitting beside me earlier on becoming stiff showing he had passed on. Oh my God, is this how I am going to die I thought.

When I felt all hopes were lost, I saw a fisherman boat around but not too close. He stretched a long stick to me with which he dragged me on his boat with another survivor who he thought he could save but had died. I was the second to the last person to be rescued and taken to the Ikorodu Jetty with a corpse of a lady beside me.

My house became a "Tourist Centre of sought." Friends, In-laws, and my siblings came calling to my house to felicitate with me. When I got home late that night my little girl could not understand my soaked, torn and dirty clothes whilst daddy tried to help me change my clothes and give me hot water to bathe with. I was in shock all through that night and for days.

I am grateful to God and count myself lucky to be alive, but I feel burdened that some of the people who boarded the boat with me are dead. It could have been me. Each day I leave my house for work, I see myself lucky, and I pray to come back safe.

WORK HOUR RELAXATION

Vox Pop

WHAT IS YOUR STAKE OF AN EMPLOYEE HAVING A WILL?



This ensure equity and fairness in the distribution of the wealth and property of a diseased employee. Also there will be no undue advantage of maybe employees family over his siblings and when employee has other family member (e.g another wife and child outside wedlock these people will be adequately taken care of. Moreover it gives peace of mind.

Shittu. S.O., Principal Manager, Civil Engineering, HQ



Having a **WILL** does not necessary give to death of the Testator, but rather essential, in the sense that it helps the individual property owner organize how his property should be distributed among the stated beneficiaries after his demise. It help to abhor looming impediment on the long run. I sincerely encourage that employees should imbibe this culture, especially where such employee seem to have problematic family background.

Balogun O.A (Mrs)
Manager, Audit, HQ



If an employee does not have a **WILL**, the future security and well being of his children is at risk.

Dying without a **WILL** can create a serious conflict between family members. For some men who have other children with one or more women outside marriage, absence of a documents **WILL** can be very catastrophic."

Achiever I. Abasi-Akara,
HR/OPTS Officer 1, Calabar Port



YES. When you have a **WILL**, your spouse and children are well protected in the event of your death. A **WILL** stands as a document that will state how we want our property and earthly possessions to be distributed among our family members. This helps to prevent conflicts and acrimony among our family members when we depart from this world.

Cletus E. Ayo, Asst. General Duty Officer 1, HR/OPTS Calabar Port



Since a **WILL** serve as a directive when one is gone, in other to prevent dispute in the family, it is important an employee have his/ her **WILL** documented in addition to his / her next of kin forms.

Frank-Omenedo Vera
Personal Secretary' Monitoring & Regulatory Services



A **WILL** or testament is a Legal document by which a person, the testator, expresses their wishes as to how their property is to be distributed at death, and name one or two persons, the executor, to manage the estate until its final distribution. From the above it is clear that the **WILL** is to take care of the problem associated with the distribution the estate of a diseased.

Olusegun Olabamiji
Senior Manager, Legal, H/Q



Many people see the writing of a **WILL** as a death sentence or an invitation to untimely death, this is however not true, but rather, it is a way of securing the future as best as possible for one's family, other loved ones, and interests. While many may sneer at the idea, I will strongly recommend that anybody who is wealthy or is a polygamist should write a **WILL**, as this will prevent unnecessary future wrangling and conflicts.

Omonike Awosika
Snr. Manager, Facility Mgt., HQ

Continue from page 7.

Managing and Reducing the Taxable Income

Reducing Taxable Income is pretty difficult. Nevertheless, using the law you can manage your affairs with the aim of reducing your taxable income. There are two elements that can be used: Pension Contribution and Life Assurance Premium.

Pension – Statutorily, 8% of your basic, housing and transport is allowed as pension contribution. A leeway is however given for a taxpayer to contribute more, this is to deepen the Pension Fund. Thus, more contribution means more tax reliefs and lower taxable income.

The caveat here is that your take home pay will reduce to the extent of the more contribution and you will also need to have contributed for a period of over 5 years to get a tax rebate. Also, the purchasing power of ₦1 today may not be the same with ₦1 in five years time.

Life Assurance – A worker can undertake a Life Assurance Policy and there is no limit to how much you can contribute. The higher your life assurance, the higher the relief that you will obtain, the lower the taxable income and eventually the tax to be paid.

With this I hope we have been able to demystify how your tax liability arises, now you can manage your tax affairs effectively.

6 TYPES OF TOXIC PEOPLE YOU SHOULD NEVER BEFRIEND AT WORK

By Brittany Wong

Be wary: Experts say these types of co-workers can drain your energy.

Strong relationships with colleagues make your work life a whole lot better. It's nice to have a sounding board when your controlling boss starts micro-managing you, or someone who can lend you a desk sweater when the air-conditioning has turned your office into a veritable tundra.

But for all the potential friends among your colleagues, you're better off staying clear of some people. Below, workplace experts highlight six types of co-workers you'll probably regret getting chummy with.

1. The Chit-Chatter

Your office would be a boring, mildly depressing place if you didn't spend time talking about that new Netflix show or the weird thing your kid said the other night. But if a co-worker gets a little too into small talk, to the point that they're monopolizing everyone's time, you may want to keep your distance, said psychologist and executive coach Kate Snowise.

"These are the people in the workplace who are more interested in socializing than getting the work done," she said. "If you get too close to them, they'll be quick to distract you. The downside being, you'll still have that pile of work to get done. The chit-chatter can be a massive productivity suck."

2. The Know-It-All

Know-it-alls in your office thrive when they make others feel less capable and inferior: They school your IT guy on the new Apple iOS update without ever being asked, and they're quick to talk over people in lower positions during meetings. Their confidence may have earned them a cushy position, but don't be swayed by their inflated sense of self or power, said Teresa Marzolph, founder of Culture Engineered, a human capital consulting firm in Phoenix.

"If you get close to them, you are signing up for a life of a lackey. They will not recognize you as their equal, ever," she said. "Know-it-alls live in a world where they are smart and everyone else isn't. When something goes wrong, it's your fault, not theirs. The

know-it-all's loyalty is to his ego. Your friendship, career and dignity will come in second, at best."

3. Back-Stabbers

Obviously, you don't want to befriend someone who steals others' ideas for points with the boss or gets off on "Mean Girls"-esque power plays, said Lynn Taylor, workplace expert and author of *Tame Your Terrible Office Tyrant: How to Manage Childish Boss Behavior & Thrive in Your Job*.

"Back-stabbers are often charming at

first and know how to earn your trust, until you get burned," she said. "Get too close and you'll find out that comments you made in confidence have circulated or an idea of yours is suddenly theirs."

4. The Procrastinator

The procrastinator will do anything except actually work at work: Louie from finance is having a retirement party? Be there. Your co-worker needs help picking a dress for her cousin's wedding? Pull up Pinterest. The problem is, all too often, the benchwarmer's laziness cuts into your own productivity, Marzolph said.

"For this person, work is one big day of chores and he is eager to find distractions," she said. "They will Slack you, email you, stop you in the halls, ask you questions without reason, and may even go so far as to plan their day of dillydallying around your breaks so that they can cajole you into their lives of folly."

"Stay clear," she added. "They will rob you of your energy because they are constantly testing your focus and commitment."

5. The Soul-Sucker

The soul-sucker takes, takes and takes, said S. Chris Edmonds, a human resources expert and founder of The Purposeful Culture Group. They need your reassurance before presenting something to the full group but never think to check in with you before your big presentation. They rant about being passed over for a role, while completely disregarding the fact that you've been toiling away in the same position for years.

"They offer nothing in return. They don't provide assistance or support. That's not their job," Edmonds said. "Associating with this person causes exhaustion, frustration and increased skills in hiding from them daily."

6. The Martyr

If it weren't for this person, the whole office would shut down — at least as far as they're concerned. We all need to air our grievances every now and then, but a co-worker who has a martyr complex spends half the day complaining about how lazy everyone else is compared to them, Marzolph said. They do the lion's share of the work and everyone else is phoning it in — including you, even if they don't tell you that straight to your face.

"If you're friends with them, be wary," she said. "If you step on their toes or do something wrong in their book, you did so on purpose and they won't rest until everyone knows it. In the workplace, you can expect that a well-skilled martyr will feel better only when you, the offender, are punished."

Brittany Wong lives in LA and covers love, sex and relationships for HuffPost. She is Lifestyle Reporter, HuffPost





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Executive Director Marine & Operations.
20th Aug.



Dr. Chijioke Ezeudo
Prin. Mgr Medical HQ
18 Aug



Engr. Ademola Adeniran
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Snr. Mgr C&SC Calabar
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Park Maidambe Pire
Snr Mgr Tarrif f& Billing, TCIP
28th Aug.



Olayemisi Edozien
Snr. Mgr Training, HQ
31st Aug



Ayuba Jimoh Dare
Mgr. Training (Servicom) HQ
27th Aug.



Pyenmwa Maimako,
Mgr Traffic, LPC
28th Aug



Anthony Chukwuma
Snr. Mgr. GM MD'S Office, HQ
15 Aug.



Abiodun Oginni
Prin Mgr. Traffic LPC.
28th Aug.



Ali Hassan
Security Officer, HQ
27th Aug.



DROWSY DRIVING QUIZ

What is Drowsy Driving?

Drowsy Driving occurs when a person who is operating a motor vehicle is too tired to remain alert. As a result, the driver may have slow reaction times, reduced vigilance and impaired thinking.

By Engr. Dafe T. S.
Prin. Manager, Safety

Are you at risk of falling asleep behind the wheel?

Take this simple quiz to find out. Just circle "True" or "False" for each of the following statements, and check your answers on the second page

1. There is no relationship between one's sleep and work schedule and risk of being involved in a drowsy-driving crash. (True or False)
2. Working the night shift does not affect one's chances of being involved in a sleep-related crash. (True or False)
3. The largest at-risk group for sleep-related crashes is commercial drivers. (True or False)
4. Overall, sleep-related crashes

have certain characteristics that set them apart from other types of crashes. (True or False)

5. People with a sleep and breathing disorder called obstructive sleep apnea have about the same risk as the rest of the general population of being involved in a drowsy-driving crash. (True or False)
6. Eating heavy meal for lunch tends to make everyone sleepy. (True or False)
7. People can usually tell when they are going to fall asleep. (True or False)
8. Drivers in drowsy-driving crashes are more likely to report sleep problems. (True or False)
9. Rolling down a car window or singing along with the radio while driving will help keep someone awake. (True or False)
10. Wandering, disconnected thoughts are warning signs of driver fatigue. (True or False)
11. You can stockpile sleep during the weekends to avoid being sleepy during the week. (True or False)

Answers on page 7

ANSWERS

1. FALSE. Studies have revealed a direct correlation between the numbers of hours a person works and their risk of being in a drowsy driving crash. People who do more than one job, where their primary job involves a typical schedule are twice as likely to be involved in a sleep-related crash when compared to people in non-sleep related crashes.

2. FALSE. According to a study by the AAA Foundation for Traffic Safety, working the night shift increases a person's risk of being involved in drowsy driving crash by nearly six times.

3. FALSE. Sleep-related crashes are most common in young people, who tend to stay up late, sleep too little, and drive at night. One study found that in 55% of sleep-related crashes, drivers were age 25 years or younger and were predominantly men. Another study found almost one-third of commercial drivers have some degree of sleep apnea.

4. TRUE. Research has provided a good picture of the common characteristics of drowsy-driving crashes, which tend to occur at night or in mid-afternoon, involve a single vehicle running off the roadway, lack any evidence of braking, and involve a young male driving alone.

5. FALSE. Sleep apnea is a condition in which a person's airway collapses many times to halt breathing until the person briefly awakens. The most common signs of sleep apnea are loud, irregular snoring, and excessive daytime sleepiness. Studies indicate that persons with untreated sleep apnea have two to seven times more crashes than people without the disorder. Studies also show that once treated, most patients can be safe drivers once again.

6. FALSE. Things such as heavy meals, warm rooms, and long drives only unmask the presence of sleep deprivation or sleep debt; they do not cause sleepiness.

7. FALSE. Sleep is not voluntary. If you're tired, you can fall asleep and never know it. When you're driving at 60 miles per hour and fall asleep for a few seconds (a microsleep), you can travel up to the length of a football field without any control of your vehicle.

8. TRUE. According to studies, drivers in fatigue-related crashes were more likely to report Sleeping problems prior to a crash than drivers in other non-sleep crashes.

9. FALSE. An open window or music has no lasting effect on a person's ability to stay awake. In fact, they may mask the person's lack of alertness further.

10. TRUE. If you are driving and your thoughts begin to wander, it is time to pull over and take a short nap or stop driving for the day.

11. FALSE. Sleep is not money. You can't store up sleep to borrow it later on. But, just as with money, you can go into debt.

12. FALSE. The only safe driver is an alert driver. Even the safest drivers become confused and use poor judgment when they are sleepy. In addition, alcohol makes fatigue much worse. One glass of alcoholic drink has the same effect on a tired driver as four or five glasses of alcoholic drinks for a well-rested person.



By **FEMI ADENIRAN**

Principal Manager, Audit

In the May edition we looked at how Personal Income Tax Law affects an employee, especially what constitute **INCOME**, the **Allowable Exemptions** and **Reliefs**.

This time around we are going to see how to calculate tax payable by employee and how we can manage our affairs under the law to minimize the tax liability.

The objectives of this write-up is to help the desirous readers (based on **PITA 2011**) appropriately:

Determine Gross Taxable Income;
Ascertain Tax Exemptions;
Calculate Tax Relief;
Derive Net Taxable Income;
Calculate the Tax Liability;
Derive the Net Pay; and
Calculate Take Home Pay.

Chargeable Income	Income	Rates	Tax on Band
First	₦300,000.00	7%	₦21,000.00
Next	₦300,000.00	11%	₦33,000.00
Next	₦500,000.00	15%	₦75,000.00
Next	₦500,000.00	19%	₦95,000.00
Next	₦1,600,000.00	21%	₦336,000.00
Over	₦3,200,000.00	24%	

Gross Taxable Income (GTI)

Gross taxable income comprises of Earned Income and Unearned Income. Earned income are those incomes derived directly from employment both in cash and in kind. Unearned income are those that are derived from sources other than employment e.g. dividends and interest from unquoted companies.

Tax Exemptions (TE)

Under PITA there are provisions for certain deductions as **tax exempt**. This in effect means that out of the Gross Taxable Income some amount will not be taxed. The Tax Exempts are as follows:

Pension Deductions
National Housing Funds (NHF) deductions
Gratuity Payment
National Health Insurance Scheme (NHIS)
Life Assurance Premium

Tax Relief (Tax Allowance) (TR)

Tax Reliefs every taxable person is entitled to are:

Consolidated Relief: This relief is equal to ₦200,000 or 1% of Gross Income whichever is higher. For instance, a worker earning a Gross Income higher than ₦20 million per annum (say ₦35million) may apply 1% rule (i.e. ₦35,000,000 * 1% = ₦350,000). The consolidated relief per annum will be ₦350,000. In effect the 1% rule applies to those earning more than ₦20 million per annum.

Percentage of Gross Income Relief (PGI): This is progressive and it is based on the Gross income. The higher the gross income, the higher the relief. It is currently 20%. For example, the PGI of ₦4 million Gross income per annum is equal to ₦800,000.

The Total Tax Relief (Allowance) will be ₦1 million (**₦200,000 + ₦800,000**) **see the example below.**

4. Net Taxable Income

The Net Taxable Income (NTI) is determined by deducting Tax Exemptions (TE) and Tax Reliefs (TR) from Gross Taxable Income (GTI).

{NTI = GTI - (TE + TR)}

5. Taxable Liability or Tax Payable

The tax payable is derived by applying the tax table under schedule of PITA

6. Net Pay

Net Pay = Net Taxable Income minus Tax Payable

7. Take Home Pay

Net Pay **plus** Tax Reliefs (Allowance)

Continued on page 4.

...the world within our reach...



With an increased port operational efficiency, decreased port cost and decreased financial burden on government,

Nigerian Ports, becoming the Hub of International Trade and Freight in West and Central Africa.

Our Port Locations:

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