TIRS

After the relief allowance and exemptions have been granted, the balance of income (chargeable income) shall be taxed as specified in the following Sixth Schedule

Table.

1. First N300,000 @ 7%
2. Next N300,000 @ 11%
3. Next N500,000 @ 15%
4. Next N500,000 @ 19%
5. Next N1,600,000 @ 21%
6. Above N3,200,000 @ 24%