

*Extraordinary*



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*Government Notice No. 100*

The following is published as supplement to this *Gazette* :

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**FINANCE ACT, 2023**  
**FINANCE ACT (EFFECTIVE DATE VARIATION) ORDER, 2023**



**ARRANGEMENT OF PARAGRAPHS**

*Paragraph :*

1. Effective date of the Finance Act, 2023.
2. Citation.

**FINANCE ACT, 2023**

**FINANCE ACT (EFFECTIVE DATE VARIATION) ORDER, 2023**

[4th Day of July, 2023]

Commence-  
ment

In exercise of the powers conferred on me by section 30 of the Finance Act, 2023 and of all other powers enabling me in that behalf, I, BOLA AHMED TINUBU, GCFR, President, Federal Republic of Nigeria make the following Order —

1.—(1) As from the Commencement of this Order, the effective date of the Finance Act, 2023 shall be 1st September, 2023.

Effective  
date of the  
Finance  
Act, 2023

(2) Without prejudice to the provisions of sub-paragraph (1) of this paragraph, nothing shall affect anything done under the Finance Act, 2023, before the commencement of this Order.

2. This Order may be cited as the Finance Act (Effective Date Variation) Order, 2023.

Citation

MADE at Abuja this 4th day of July, 2023.

BOLA AHMED TINUBU, GCFR  
*President, Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of this Order  
but is intended to explain its purports)*

This Order varies the commencement date of the Finance Act, 2023 from “28th May, 2023” to “1st September 2023” in compliance with the National Tax Policy, 2017 to stimulate employment, friendly atmosphere for investment and the overall growth of the Nigerian economy.