**FINANCIAL YEAR ACT**

ARRANGEMENT OF SECTIONS

SECTION

1. Financial year henceforth to be 1st January to 31st 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.]

[1*st 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*