

**Title of Article:** Preparing Tax and Computation Returns

**Author(s):** Anao A.R., Ali-Nakyea,A and E.I.K.Bowale

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**Abstract:** This manual, prepared for the Institute of Chartered Accountants of Nigeria (ICAN) ATSWA Scheme, provides a veritable platform for proper understanding of the tax system of the students in the member west African countries(Nigeria ,Ghana and Liberia) who are preparing for examinations in Taxation. The study pack, which contains 14 chapters, was peer-reviewed by prominent academics. The book gives specific guidance to the readers based on the contents of current trends in tax issues. The manual is divided into sections and chapters to make for easy and coherent reading. In some chapters, the emphasis is on the principles or applications while others emphasize methods and procedures. The chapters contributed by the Nigerian author (Dr Bowale E.I.K) include: Background to Taxation, General Administration of Taxes, Capital Allowances, Companies Income Tax, Capital Gains Tax, Education Tax, and Value Added Tax; while the rest chapters were written by a Ghanaian (Nakyea A.)