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FEDERAL REPUBLIC OF NIGERIA

DECREES 1986





Federal Republic of Nigeria Official Gazette

No. 2

Lagos - 7th January, 1986

Vol. 73

Government Notice No. 3

The following is published as Supplement to this Gazette :—

	<i>Short Title</i>	<i>Page</i>
Decree No. 1	Treason and other Offences (Special Military Tribunal) Decree 1986	A 1

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Supplement to Official Gazette Extraordinary No. 2, Vol. 73, 7th January, 1986—Part A

**TREASON AND OTHER OFFENCES (SPECIAL
MILITARY TRIBUNAL) DECREE 1986**



Decree No. 1

[6th January 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Notwithstanding anything to the contrary in any law (including the appropriate service law, the Constitution of the Federal Republic of Nigeria 1979 and the Military Court (Special Powers) Decree 1984), the Armed Forces Ruling Council shall have power to constitute a special military tribunal for the purpose of the trial of any person, whether or not a member of the armed forces, who, at any time before or after the commencement of this Decree, in connection with or in furtherance of any act of rebellion against the Federal Military Government has committed the offence of treason, murder or any offence under any law in force in Nigeria, including the appropriate service law.

Power to
constitute
special
military
tribunal.
1984 No. 23.

2. The special military tribunal constituted under section 1 of this Decree shall consist of—

Composition
of special
military
tribunal.

(a) a president who shall be an officer in the Nigerian Army of or above the rank of colonel or an officer in the Nigerian Navy or Air Force of or above the corresponding rank ; and

(b) not less than four other members, each of whom shall be an officer in the armed forces or the Nigeria Police Force who has held a commission for not less than five years,

who shall all be appointed by the Armed Forces Ruling Council.

3.—(1) The special military tribunal shall have jurisdiction to try any person, whether or not a member of the armed forces, charged with any offence as provided under this Decree and shall have power to award the punishment specified in the appropriate law, including any appropriate service law.

Jurisdiction
and power
to award
appropriate
penalty, etc.

(2) For the purposes of subsection (1) of this section, where in respect of any act which is an offence under any appropriate service law the special military tribunal is satisfied that any person not subject to that service law—

(a) acted in concert with any person subject to the service law, or

(b) knowingly took part to any extent whatsoever in the commission of the act constituting an offence under the service law,

the tribunal shall have power to treat the person in like manner as a person subject to the service law and shall proceed against him accordingly, notwithstanding anything to the contrary in the service law.

Practice
and
procedure.

4.—(1) The procedure to be followed for the purposes of trial under this Decree shall be in accordance with such rulings as the special military tribunal may make either generally or for the purpose of any particular trial.

(2) Without prejudice to subsection (1) of this section, the special military tribunal may direct that the practice and procedure applicable to proceedings before a court-martial shall be followed in proceedings before the tribunal subject to such modifications as the tribunal may consider necessary in the light of the general intendment of this Decree.

Confirmation
of proceed-
ings of
special
military
tribunal, etc.

5.—(1) Where the special military tribunal finds the accused guilty of any offence, the record of the proceedings of the tribunal shall be transmitted to the confirming authority for confirmation of the sentence of the tribunal for that offence.

(2) A sentence of the special military tribunal shall not be treated as a final and binding sentence of the tribunal until confirmed :

Provided that this subsection shall not affect the keeping of the accused in custody pending confirmation.

(3) The confirming authority shall deal with the sentence of the special military tribunal either by confirming or withholding confirmation.

(4) In confirming the sentence of the special military tribunal the confirming authority may—

(a) in the case of a sentence of death, substitute for that punishment imprisonment for a term not exceeding the maximum term which could have been imposed by the tribunal for the offence in question ;

(b) in the case of a sentence other than a sentence of death, either remit in whole or in part the punishment awarded by the tribunal or substitute for it some other punishment which could have been imposed by the tribunal being a punishment less severe than the one awarded by the tribunal.

(5) A sentence substituted by the confirming authority or any sentence having effect after the confirming authority has remitted punishment shall be treated for all purposes as a sentence of the military tribunal duly confirmed.

(6) For the purposes of this section the confirming authority shall be the Armed Forces Ruling Council.

6.—(1) Any sentence of death imposed by the special military tribunal shall, if confirmed, be executed by causing the offender to suffer death by a firing squad.

(2) Subject to subsection (1) above, sections 112 and 115 of the Nigerian Army Act 1960 (which relate to receipt into civil prisons of persons sentenced by courts-martial and the treatment thereof such persons when received) and any rules relating to those matters which are for the time being in force under subsection (2) (a) or (b) of section 128 of that Act shall apply, with such modifications as may be necessary, in relation to persons sentenced to death or imprisonment by the special military tribunal as they apply in relation to persons so sentenced by a court-martial.

Execution of
sentences
of special
military
tribunal.

(3) The references to the provisions of the Army Act in subsection (2) of this section shall where the circumstances so require be construed as including references to the corresponding provisions of the Navy Act 1964 and the Air Force Act 1964.

1964 No. 21.
1964 No. 11.

7.—(1) In this Decree—

“the appropriate service law” means—

(i) as respects a member of the Nigerian Army, the Nigerian Army Act 1960 ;

(ii) as respects a member of the Nigerian Navy, the Navy Act 1964 ; and

(iii) as respects a member of the Nigerian Air Force, the Air Force Act 1964 ;

“the special military tribunal” or “the tribunal” means a special military tribunal constituted under section 1 of this Decree.

(2) The reference to a member of the armed forces is a reference to a member of the Nigerian Army, the Nigerian Navy or the Nigerian Air Force.

Interpreta-
tion.

8.—(1) This Decree may be cited as 'Treason and Other Offences (Special Military Tribunal) Decree 1986.

(2) The *Treason and Other Offences (Special Military Tribunal) Decree 1976*, which has expired by effluxion of time, is hereby repealed.

Citation and
repeal.

1976 No. 8.

MADE at Lagos this 6th day of January 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its purpose)*

The Decree repeals and re-enacts the *Treason and Other Offences (Special Military Tribunal) Decree 1976*, which has expired by effluxion of time.

The Decree empowers the *Armed Forces Ruling Council* to constitute a special military tribunal for the trial of any person, whether or not a member of the armed forces who in connection with any rebellion against the *Federal Military Government* has committed the offence of treason, murder or any offence under any law in Nigeria. The special military tribunal is empowered to award the appropriate penalties prescribed by law and any conviction by the tribunal is subject to confirmation by the *Armed Forces Ruling Council*.



**NATIONAL ECONOMIC EMERGENCY POWERS (AMENDMENT)
DECREE 1986**



Decree No. 2

[6th January 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The National Economic Emergency Powers Decree 1985 is hereby amended by substituting for subsection (2) of section 4 thereof the following new subsection, that is

Amendment
of 1985 No.
22.

“(2) Section 5 (1) of the Labour Act 1974 shall be in abeyance during the period of the national economic emergency.”

2. This Decree may be cited as the National Economic Emergency Powers (Amendment) Decree 1985.

Citation

MADE at Lagos this 6th day of January 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its effect.)*

The Decree amends the National Economic Emergency Powers Decree 1985 to show that only the provisions of section 5 (1) of the Labour Act 1974 shall be in abeyance during the period of the national economic emergency.



**TREASON AND OTHER OFFENCES (SPECIAL
MILITARY TRIBUNAL) (AMENDMENT) DECREE 1986**



Decree No. 3

[See section 2]

Conservative
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Treason and Other Offences (Special Military Tribunal) Decree 1986 is hereby amended in section 5—

Amendment
of
1986 No. 1.

(a) by substituting for subsections (1) to (3) thereof the following new subsections, that is—

“Appeal and
confirmation
of sentence.”

5.— (1) Notwithstanding anything to the contrary in any law including the Constitution of the Federal Republic of Nigeria 1979 and the Military Court (Special Powers) Decree 1984, where an accused is sentenced by a special military tribunal he may, by submission made on his behalf within seven days of the sentence appeal to the Joint Chiefs of Staff and accordingly, the special military tribunal shall forward its record of proceedings and findings to the Chairman, Joint Chiefs of Staff.

1984 No. 23.

(2) The Chairman, Joint Chiefs of Staff shall, on receipt of the proceedings and the findings of the tribunal within fourteen days, convene a meeting of the Joint Chiefs of Staff to consider the record of proceedings and findings of the tribunal and the submission made on behalf of the accused and make recommendation thereon.

(3) The Joint Chiefs of Staff shall cause to be transmitted the record of proceedings and findings of the special military tribunal and any recommendation made by the Joint Chiefs of Staff to the confirming authority.

(4) A sentence of the special military tribunal and the recommendation of the Joint Chiefs of Staff shall not be treated as final and binding until confirmed :

Provided that this subsection shall not affect the keeping of the accused in custody pending confirmation.

(5) The confirming authority shall deal with the sentence of the special military tribunal and the recommendation of the Joint Chiefs of Staff thereon either by confirming the sentence of the special military tribunal as accepted by the Joint Chiefs of Staff or withholding confirmation.” ;

(b) by renumbering the existing subsections (4), (5) and (6) as subsections (6), (7) and (8) respectively.

Citation and commencement.

2. This Decree may be cited as the *Treason and Other Offences (Special Military Tribunal) (Amendment) Decree 1986* and shall be deemed to have come into force on 6th January 1986.

MADE at Lagos this 27th day of January 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its operation)

The Decree amends the *Treason and Other Offences (Special Military Tribunal) Decree 1986* to allow an appeal to the Joint Chiefs of Staff by an accused person convicted and sentenced thereunder.



Federal Republic of Nigeria

Official Gazette

No. 16

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Vol. 73

Government Notice No. 188

The following are published as Supplement to this Gazette :—

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FEDERAL COLLEGES OF EDUCATION DECREE 1986



ARRANGEMENT OF SECTIONS

Section

- Part I—Establishment of Federal Colleges of Education*
1. Establishment of Federal Colleges of Education.
 2. Governing Council of each College.
 3. Membership of the Council of each College.
 4. Tenure of office of members of the Council.
 5. Functions of each College.
 6. Powers of the Council.
 7. The Academic Board and its functions.
 8. Power of Minister to give directions to the Council.
 9. The Provost of each College.
 10. The Registrar and other staff of each College.
 11. Pensions.

Part II—Financial Provisions

12. Establishment of fund of each College.
13. Power to accept gifts.
14. Accounts and audit.
15. Annual reports.

Part III—Miscellaneous and Supplementary

16. Offices and premises.
17. Discipline of students.
18. Interpretation.
19. Citation.

SCHEDULES

- SCHEDULE I—List of Colleges of Education.
- SCHEDULE 2—Supplementary Provisions Relating to the Council, etc.

Decree No. 4

[14th March 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Part I—Establishment of Federal Colleges of Education

1.—(1) There are hereby established the Federal Colleges of Education specified in Schedule 1 to this Decree (hereafter in this Decree collectively referred to as “College”) which shall have such powers and exercise such functions as are conferred on them by this Decree.

Establish-
ment of
Federal
Colleges of
Education.

(2) Each College shall be a body corporate with perpetual succession and a common seal and shall have power to acquire and dispose of interests in movable and immovable property and may sue and be sued in its corporate name.

Governing
Council of
each
College.

2.—(1) The governance of each College and the direction of its affairs shall vest in the Governing Council of the College concerned (hereinafter in this Decree referred to as "the Council").

(2) Without prejudice to the generality of subsection (1) of this section, it shall be the responsibility of the Council to consider and approve—

(a) the plan of activities of the College ;

(b) the programme of studies, courses, and research to be undertaken by the College ;

(c) the annual estimates of the College ; and

(d) the investment plans of the College.

(3) The provisions of Schedule 2 to this Decree shall have effect with respect to the Council as specified therein.

Member-
ship of the
Council of
each College.

3.—(1) The Council of each College other than a Federal College of Education (Technical) shall consist of a Chairman to be appointed by the President, Commander-in-Chief of the Armed Forces, and the following other members, that is—

(a) the Permanent Secretary of the Federal Ministry charged with responsibility for matters relating to education or his representative ;

(b) a representative of the University to which the College is affiliated for moderation ;

(c) a representative of the alumni association of the College ;

(d) six persons of note in the areas of science, arts and applied science, at least one of whom shall be a woman, to be appointed by the President, Commander-in-Chief of the Armed Forces ;

(e) a representative of the Academic Board of the College ;

(f) a representative of the National Teachers Institute ; and

(g) the Provost of the College.

(2) The Council of each Federal College of Education (Technical) shall consist of a Chairman to be appointed by the President, Commander-in-Chief of the Armed Forces, and the following other members, that is—

(a) the Permanent Secretary of the Federal Ministry charged with responsibility for matters relating to education or his representative ;

(b) a representative of the Nigerian Society of Engineers ;

(c) a representative of the University to which the College is affiliated for moderation ;

(d) six persons of note in the areas of science and of technology, at least one of whom shall be a woman, to be appointed by the President, Commander-in-Chief of the Armed Forces ;

(e) a representative of the alumni association of the College ;

(f) a representative of the Academic Board of the College ;

(g) a representative of the armed forces ;

(h) a representative of the National Board for Technical Education ; and

(i) the Provost of the College.

4.—(1) A member of the Council (other than an *ex-officio* member) shall hold office for a term of three years and, subject to the provisions of subsection (2) of this section, shall be eligible for re-appointment for a further period of three years.

Tenure of office of members of the Council.

(2) The office of a member appointed under sections 3 (1) (d) and 3 (2) (d) of this Decree shall become vacant if—

(a) the member resigns his office by notice in writing under his hand, addressed to the Minister ; or

(b) the Minister is satisfied that it is not in the interest of the College for the person appointed to continue in office and notifies the member in writing to that effect.

5. The functions of each College shall be—

Functions of each College.

(a) to provide full-time courses in teaching, instruction and training—

(i) in technology, applied science, commerce, arts, social science, humanities and management, and

(ii) in such other fields of applied learning relevant to the needs of the development of Nigeria in the areas of industrial and agricultural production and distribution and for research in the development and adaptation of techniques as the Council may from time to time determine ;

(b) to conduct courses in education for qualified teachers ;

(c) to arrange conferences, seminars and workshops relative to the fields of learning specified in paragraph (a) of this section ; and

(d) to perform such other functions as in the opinion of the Council may serve to promote the objectives of the College.

6.—(1) For the carrying out of the functions of each College, the Council shall have power to—

Powers of the Council.

(a) hold examinations and grant diplomas, professional certificates and other distinctions of the University to which the College is affiliated for moderation to persons who have pursued a course of study approved by the Council and who have satisfied such other requirements as the Council may prescribe ;

(b) demand and receive from any student or any other person attending the College for the purpose of instruction such fees as the Council may, with the prior approval of the Minister, from time to time determine ;

(c) hold public lectures and undertake printing, publishing and bookselling ;

(d) make gifts for any charitable purpose ;

(e) hold examinations in education for qualified teachers ;

(f) provide amenities for and make such other provision for the welfare of the staff of the College ;

(g) invest the funds of the College in securities specified by law or in such other securities in Nigeria as may be approved by the Minister ;

(h) borrow money within Nigeria in such manner and upon such security as the Minister may from time to time authorise ;

(i) enter into such contracts as may be necessary or expedient for carrying into effect the objectives of the College ;

(j) recruit staff of the right calibre and determine the career structure of such staff ;

(k) establish and maintain such schools and other teaching units within the College or extramural departments as the Council may from time to time decide ;

(l) provide such courses of instruction either alone or in association with such universities and other institutions whether in Nigeria or not as the Council may determine ;

(m) institute and award fellowships, medals, prizes and other titles ;

(n) mount exhibitions and displays designed to foster an appreciation of trends in and the scope and requirements of education ;

(o) erect, provide, equip and maintain such educational, recreational and residential facilities as the College may require ;

(p) create lectureships and other academic posts and offices and to make appointments thereto ;

(q) encourage and make provision for research in the College ; and

(r) do such acts and things whether or not incidental to the foregoing powers as may advance the objects of the College.

(2) The power of the Council to establish further schools within the College shall be exercisable by order and not otherwise.

7.—(1) There shall be established for each College a board to be known as the Academic Board which shall consist of the following members—

(a) the Provost of the College who shall be the Chairman ;

(b) all heads of departments ;

(c) the College Librarian; and

(d) not more than two members of the academic staff other than heads of departments to be appointed by the Council.

(2) The academic Board shall be responsible for—

(a) the direction and management of academic matters of the College including the regulation of admission of students, the award of certificates, scholarships, prizes and other academic distinctions ;

(b) making periodic reports on such academic matters to the Council as the Council may from time to time direct ;

(c) discharging any other functions which the Council may from time to time delegate to it.

8. Subject to the provisions of this Decree, the Minister may give to the Council directions of a general character or relating generally to matters of policy with regard to the exercise by the Council of its functions under this Decree and it shall be the duty of the Council to comply with such directions.

9.—(1) There shall be a Provost of each College (hereinafter referred to as "the Provost") who shall be appointed by the President, Commander-in-Chief of the Armed Forces, on the advice of the Minister after consultation with the Council.

(2) Subject to the general control of the Council, the Provost shall be the chief executive of the College and shall be charged with general responsibility for matters relating to the day-to-day management operations of the College.

The Academic Board and its functions.

Power of Minister to give directions to the Council.

The Provost of each College.

10.—(1) The Council of each College shall appoint a Registrar to such College (hereinafter referred to as “the Registrar”) who shall keep the records and conduct the correspondence of the Council and shall perform such other duties as the Council and subject thereto as the Provost may from time to time direct.

The Registrar and other staff of each College.

(2) The Registrar shall, in addition to the other duties conferred on him by or under this Decree, be the secretary to the Council, the Academic Board and any committee of the Council and in his absence, the Council or any such committee may appoint some other person to act as secretary, and he shall not vote on any question before the Council or count towards a quorum.

(3) The Council may appoint such other persons to be employees of the College as the Council may determine to assist the Provost in the exercise of his functions under this Decree.

(4) The remuneration, tenure of office and conditions of service of the Provost and other employees of the Council shall be determined by the Council in consultation with the Head of the Civil Service of the Federation.

11.—(1) It is hereby declared that service in each College shall be approved service for the purposes of the Pensions Act 1979 and accordingly, officers and other persons employed in each College shall in respect of their service in the College be entitled to pensions, gratuities and other retirement benefits as are prescribed thereunder, so however that nothing in this Decree shall prevent the appointment of a person to any office on terms which preclude the grant of a pension and gratuity in respect of that office.

Pensions.
1979 No.
102.

(2) For the purposes of the application of the provisions of the Pensions Act 1979, any power exercisable thereunder by a Minister or other authority of the Government of the Federation (other than the power to make regulations under section 23 thereof) shall be exercisable by the College and not by any other person or authority.

Part II—Financial Provisions

12.—(1) The Council shall establish and maintain a fund which shall be applied towards the promotion of the objectives specified in this Decree.

Establishment of fund of each College.

(2) There shall be paid and credited to the fund established under subsection (1) of this section—

(a) such sums as may from time to time be granted to the Council by the Government of the Federation ;

(b) all moneys raised for the purposes of the Council by way of gifts, grants-in-aid or testamentary disposition ; and

(c) all subscriptions, fees and charges for services rendered by the Council and all other sums that may accrue to the Council from any source.

(3) The Council shall submit to the Minister not later than 3 months before the end of each financial year or at such other time as he may direct an estimate of its revenue and expenditure for the next succeeding financial year.

13.—(1) The Council may accept gifts of land, money or other property upon such terms and conditions, if any, as may be specified by the person making the gift.

Power to accept gifts.

(2) The Council shall not accept any gift if the conditions attached by the person making the gift are inconsistent with the functions of the Council.

Accounts and audit.

14. The Council shall keep proper accounts of its receipts, payments, assets and liabilities and shall in respect of each year cause the accounts to be audited.

Annual reports.

15. The Council shall as soon as may be after the expiration of each financial year prepare and submit to the Minister a report of its activities during the immediately preceding financial year and shall include in the report a copy of the audited accounts of the College for that year and of the auditors report on the accounts.

Part III—Miscellaneous and Supplementary

Offices and premises.

16.—(1) For the purpose of providing offices and premises necessary for the performance of its functions, the Council may—

- (a) purchase any interest in or take on lease any land ; and
- (b) build, equip and maintain offices and premises.

(2) The Council may with the approval of the Minister sell any interest in or lease any land, offices or premises held by it and no longer required for the performance of its functions.

Discipline of students.

17.—(1) The Council may make rules providing for the Provost to conduct enquiries into alleged breaches of discipline (including lack of diligence) by students and such rules may make different provisions for different circumstances.

(2) The rules shall provide for the procedure and rules of evidence to be followed at enquiries under this section.

(3) Subject to the provisions of subsection (1) of this section, where it is proved during the enquiry that any student of the College has been guilty of misconduct, the Provost may, without prejudice to any other disciplinary powers conferred on him by this Decree or any regulations made thereunder direct—

(a) that the student shall not, during such period as may be specified in the direction, participate in such activities of the College, or make use of such facilities of the College, as he may specify ; or

(b) that the activities of the student shall, during such period as may be specified in the directions, be restricted in such manner as may be so specified ; or

(c) that the student be suspended for such period as may be specified in the direction ; or

(d) that the student be expelled from the College.

(4) Where there is temporarily no Provost or where the Provost refuses to apply any disciplinary measures, the Council may, either directly or through some other staff, apply such disciplinary actions as are specified in subsection (3) of this section to any student of the College who is guilty of misconduct.

(5) Where a direction is given under subsection (3) (c) or (d) of this section in respect of any student, the student may, within 21 days from the

date of the letter communicating the decision to him, appeal from the direction to the Council, and where such an appeal is brought, the Council shall, after causing such inquiry to be made in the matter as the Council considers just, either confirm or set aside the direction or modify it in such manner as the Council may think fit.

(6) The fact that an appeal from a direction is brought in pursuance of the last foregoing subsection shall not affect the operation of the direction while the appeal is pending.

(7) The Provost may delegate his powers under this section to a disciplinary committee consisting of such members of the College as he may nominate.

(8) Nothing in this section shall be construed as preventing the restriction or termination of a student's activities at the College otherwise than on the ground of misconduct.

(9) It is hereby declared that a direction under subsection (3) (a) of this section may be combined with a direction under subsection (3) (b) of this section.

(10) In all cases under this section, the decision of the Council shall be final unless reversed by the Minister on appeal by the student.

18. In this Decree, unless the context otherwise requires—

Interpretation.

“Chairman” means the Chairman of the Council ;

“College” means any of the Federal Colleges of Education specified in Schedule 1 to this Decree and “Colleges” shall be construed accordingly ;

“Council” means the Governing Council of any of the Colleges established by or pursuant to section 2 of this Decree ;

“Provost” means the Provost of a College appointed under section 9 of this Decree ;

“functions” includes powers and duties ;

“Minister” means the Minister charged with responsibility for matters relating to education ;

“member” means a member of the Council including the Chairman.

19. This Decree may be cited as the Federal Colleges of Education Decree 1986. Citation.

SCHEDULES

SCHEDULE 1

Section 1 (1)

LIST OF COLLEGES OF EDUCATION

- (a) Federal College of Education (Technical) Gombe, Bauchi State ;
- (b) Federal College of Education (Technical) Akoka, Yaba, Lagos ;
- (c) Federal College of Education, Abeokuta, Ogun State ;
- (d) Federal College of Education, Katsina, Kaduna State ;
- (e) Federal College of Education, Kontagora, Niger State ;
- (f) Federal College of Education, Obudu, Cross River State ;

- (g) Federal College of Education, Okene, Kwara State ;
- (h) Federal College of Education, (Special), Oyo Town, Oyo State ;
- (i) Federal College of Education, Pankshin, Plateau State ;
- (j) Federal College of Education, Yola, Gongola State ;
- (k) Federal College of Education (Technical), Asaba, Bendel State ;
- (l) Federal College of Education (Technical), Bichi, Kano State ;
- (m) Federal College of Education (Technical), Gusau, Sokoto State ;
- (n) Federal College of Education (Technical), Omoku, Rivers State ;
- (o) Federal College of Education (Technical), Potiskum, Borno State ;
and
- (p) Federal College of Education (Technical) Umunze, Anambra State.

SCHEDULE 2

Section 2 (3)

SUPPLEMENTARY PROVISIONS RELATING TO THE
COUNCIL, ETC

Terms of Service

1. There may be paid to the members of the Council or any committee, other than *ex-officio* members, such remuneration and allowances as may from time to time be determined by the President, Commander-in-Chief of the Armed Forces.

2. Where a vacancy occurs in respect of the membership specified in sections 3 (1) (d) and 3 (2) (d), it shall be filled by the appointment of a successor to hold office for the remainder of the term of office of his predecessor in office and such successor shall represent the same interest as his predecessor.

3. The Council may act notwithstanding any vacancy in its membership or any defect in the appointment of a member or the absence of a member.

Proceedings

4.—(1) The Council shall meet for the conduct of business at such times, places and on such days as the Chairman may appoint but shall meet not less than once in every four months.

(2) The Chairman may at any time and shall, at the request in writing of not less than 6 members, convene a meeting of the Council.

(3) At any meeting of the Council the Chairman shall preside ; but in his absence, members present shall elect one of their number to preside at the meeting.

(4) Where the Council desires to obtain the advice of any person on any particular matter, the Council may co-opt persons who are not members of the Council but persons co-opted shall not be entitled to vote at a meeting of the Council.

(5) The quorum of the Council shall be one half of the total members of the Council at least one of whom shall be a member appointed by the President, Commander-in-Chief of the Armed Forces.

(6) Decisions of the Council shall be made on approval by a simple majority of members.

Miscellaneous

5.—(1) The fixing of the seal of the College shall be authenticated by the signature of the Chairman, Provost and of some other members of the Council authorised generally or specially by the Council to act for that purpose.

(2) Any contract or instrument which, if made or executed by a person other than a body corporate would not be required to be under seal may be made or executed on behalf of the College by any person generally or specially authorised to act for that purpose by the Council.

(3) Any document purporting to be duly executed under the seal of the College shall be received in evidence and shall, unless the contrary is proved, be presumed to be so executed.

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree establishes the Federal Colleges of Education listed in Schedule 1 to the Decree. The functions of each College, amongst other things, are—

- (a) to provide full-time courses of teaching, instruction and training in technology, applied science, commerce, arts, social science, humanities and management ;
- (b) to carry out research in the development and adaptation of techniques as the Council may from time to time determine.

The Decree also provides for the appointment of a Provost to be the chief executive of each College, a Registrar and other staff.

Other provisions relate to the discipline of students, finances, pensions of staff, and supplementary matters.

Schedule 1 to the Decree contains a list of all the Federal Colleges of Education covered by the Decree while Schedule 2 thereof prescribes the terms of service of members of each Council and proceedings thereof.



NATIONAL INSTITUTE FOR LABOUR STUDIES DECREE 1986



ARRANGEMENT OF SECTIONS

Section

Establishment, etc. of the National Institute for Labour Studies

1. Establishment of the National Institute for Labour Studies.
2. Objects of the Institute.
3. Membership of the Governing Council of the Institute.

Functions and Powers

4. Functions of the Council.
5. Powers of the Council.
6. Delegation of powers by the Council.
7. Power of the Minister to give directions to the Council.

Staff of the Institute

8. Director and his functions.
9. Secretary to the Council.
10. Pensions.

Miscellaneous

11. Financial provisions.
12. Power to accept gifts.
13. Report of activities of the Institute.
14. Regulations.
15. Interpretation.
16. Citation and commencement.

SCHEDULE

Decree No. 5

[27th September 1984]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Establishment, etc. of the National Institute for Labour Studies

1.—(1) There is hereby established a body to be known as the National Institute for Labour Studies (in this Decree hereafter referred to as “the Institute”).

Establish-
ment of
the National
Institute
for Labour
studies.

(2) The Institute shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name.

2. The objects of the Institute shall be—

Objects of
the
Institute.

(a) to provide workers' education generally so as to enhance the role of trade unions in the social and economic development of the country and equip trade union officials and managers with skills normally required for collective bargaining and joint consultation in fostering the growth of better labour and management relations ;

(b) to provide opportunities for policy makers in the field of labour and social policy in industry, in the trade unions and in government to acquire by personal experience a full understanding of the issues which confront them in their day-to-day work ;

(c) to provide and arrange comparative study and investigation of the principles and techniques of trade unionism and thereby assist Government in evolving a virile and well-organised trade union movement capable of giving full and responsible expression to the needs of workers and the aspirations of the country ;

(d) to undertake, organise and facilitate study courses, conferences, lectures, seminars and the like with a view to improving the standard of trade union administration and infusing a sense of direction and accountability ;

(e) to promote research through collaboration with universities and institutes concerned with industrial relations and labour matters ;

(f) to award grants, scholarships or travel fellowships for research in labour studies and allied subjects ;

(g) to undertake and provide for publication of journals, research papers and books in furtherance of the aforesaid objects.

Member-
ship of
the Govern-
ing
Council of
the Institute.

3.—(1) The Institute shall be governed by a Governing Council (hereinafter called "the Council") which shall consist of a Chairman to be appointed by the President, Commander-in-Chief of the Armed Forces on the recommendation of the Minister and the following other members, that is to say—

(a) one representative of the Armed Forces ;

(b) one representative of the Ministry of Employment, Labour and Productivity ;

(c) one representative of the Nigeria Police Force ;

(d) one representative of the Ministry of External Affairs ;

(e) one representative of the Establishment and Training Department of the Office of Head of the Civil Service of the Federation ;

(f) two representatives of workers nominated by the Nigeria Labour Congress ;

(g) two representatives of employers nominated by the Nigeria Employers Consultative Association ;

(h) one representative of the Nigerian universities ; and

(i) the Director of the Institute.

(2) A member of the Council appointed, otherwise than by office, shall hold office for a term of four years, and subject to the provisions of subsection (3) of this section, shall be eligible for reappointment for only one further period of four years.

(3) The office of a member of the Council under this Decree shall become vacant if—

(a) he resigns as a member of the Council by notice in writing under his hand addressed to the Minister ; or

(b) the Minister is satisfied that it is not in the interest of the Institute for the person appointed to continue in office, and notifies the member in writing to that effect.

(4) The supplementary provisions contained in the Schedule to this Decree shall have effect with respect to the meetings of the Council and other matters appearing therein.

Functions and Powers

4. Subject to the provisions of this Decree, the Council shall have responsibility for the general management of the affairs of the Institute, and in particular, the general control of the Institute.

Functions
of the
Council.

5. Without prejudice to the generality of the provisions of section 4 of this Decree, the Council shall have power—

Powers of
the Council.

(a) to create lectureships and other posts and offices and to make appointments thereto ;

(b) to appoint such administrative and other members of the staff of the Institute as may appear necessary or expedient ;

(c) to exercise disciplinary control over members of the staff of the Institute ;

(d) to prescribe the terms and conditions of service including salaries, allowances, pensions and other remunerations for all members of the staff of the Institute after consultation with the appropriate department in the office of the Head of the Civil Service of the Federation ;

(e) to encourage and make provisions for research in the Institute ;

(f) to erect, provide, equip and maintain libraries, lecture halls, halls of residence, refectories, sports grounds, playing fields and such other buildings or things as may be necessary, suitable or required ;

(g) to enter into such contracts as may be necessary or expedient for carrying into effect the provisions of this Decree ;

(h) to acquire and hold such movable or immovable property as may be necessary or expedient for carrying into effect the provisions of this Decree and for the same purpose may sell, lease, mortgage or otherwise alienate or dispose of any property acquired, provided the Minister so consents ; and

(i) to do anything which in its opinion is calculated to facilitate the carrying out of the objects of the Institute and to promote its best interest.

6.—(1) The Council may, subject to such conditions as it may think fit, delegate any or all the powers conferred on it by this Decree (including its powers to appoint and exercise disciplinary control over members of staff of the Institute) to its committees or the Director.

Delegation
of
powers by
the
Council.

(2) Nothing in this section shall prevent the Council from exercising any of the powers so delegated.

7. The Minister may give to the Council directives of a general character relating generally to particular matters with regard to the exercise by the Council of its functions and it shall be the duty of the Council to comply with the directives.

Powers of
the Minister
to give direc-
tives to the
Council.

Staff of the Institute

8.—(1) There shall be a Director who shall be appointed by the President, Commander-in-Chief of the Armed Forces on the recommendation of the Minister.

Director
and
his
functions

(2) Subject to the provisions of this Decree and subject to the control of the Council in all matters affecting the finance of the Institute, the Director

shall be the chief executive of the Institute and shall be charged with the general responsibility for the management of the educational affairs and academic matters of the Institute and shall in particular—

- (a) direct and regulate the programme of work of the Institute ;
- (b) promote research within the Institute ;
- (c) award certificates or diplomas ;
- (d) keep in safe custody all records of the Institute ;
- (e) demand and receive from any student or any other person attending the Institute such fees as the Council may from time to time determine ; and
- (f) exercise and perform such other powers and duties as may be conferred or imposed upon him by the Council.

Secretary
to the
Council.

9.—(1) The Registrar of the Institute shall be the Secretary to the Council, and shall attend all meetings of the Council and its committees.

(2) The Registrar and any other academic and senior administrative staff shall be appointed by the Council.

Pensions.
1979 No. 102.

10.—(1) It is hereby declared that service in the Institute shall be public service for the purposes of the Pensions Act 1979 and, accordingly, officers and other staff of the Institute shall in respect of their service in the Institute be entitled to such pensions, gratuities and other retirement benefits as are prescribed thereunder so however that nothing in this Decree shall prevent the appointment of a person to any office on terms which preclude the grant of pension and gratuity in respect of that office.

(2) For the purposes of the application of the provisions of the Pensions Act 1979, any powers exercisable thereunder by a Minister or other authority of the Government of the Federation (not being the power to make regulations under section 23 thereof) are hereby vested in and shall be exercisable by the Institute and not by any other person or authority.

Miscellaneous

Financial
provisions.

11.—(1) The funds of the Institute shall consist of grants made to it by the Federal Military Government and such other sums as may accrue to it from time to time as provided for by the provisions of this Decree.

(2) The Council may, with the consent of the Minister or in accordance with the general guidelines approved by the President, Commander-in-Chief of the Armed Forces, borrow such moneys as it may require on such terms and conditions as it deems fit, and if need be upon such security of all or any of the property movable or immovable of the Institute.

(3) The Council may invest any moneys belonging to the Institute by way of endowment (whether for general or special purposes) and any such moneys of the Institute as may not be immediately required for current expenditure in any investments or securities or in purchase or improvement of land, with power to vary any such investments and to deposit any moneys for the time being uninvested with any bank on deposit or current account.

(4) The Council may charge fees for courses, lectures, seminars or any other educational activities organised by it.

(5) The Institute shall keep proper accounts and proper records in relation thereto and shall submit to the Minister not later than 30th June in each financial year (or such other date as the Minister may appoint) an estimate of its expenditure and income during the next succeeding financial year.

(6) The Director shall as soon as may be after the end of the financial year to which the accounts relate cause the accounts of the Institute to be audited by auditors appointed by the Institute.

(7) The Director shall on the completion of the audit of the accounts of the Institute for each financial year, prepare and submit to the Council not later than six months after the financial year to which the accounts relate the reports of the audit setting out—

(a) general observations and recommendations of the auditors on the financial affairs of the Institute for the year and on any important financial matters which the auditors desire to bring to the notice of the Council ; and

(b) detailed observations and the recommendations of the auditors on all aspects of the finances of the Institute for that year.

12.—(1) Subject to subsection (2) of this section, the Institute may with the consent of the Minister accept gifts of land, money, or other property, upon such terms or conditions, if any, as may be specified by the donor.

Power to accept gifts.

(2) The Institute shall not accept any gift if the conditions attached to such gifts are inconsistent with the functions of the Institute.

(3) Nothing in this section shall be construed as authorising the Institute to accept any gift from any foreign body, person or organisation.

13. The Council shall as soon as possible after the end of each year submit to the Minister a report on the activities of the Institute and of any research conducted under the administration of the Council during the last preceding year.

Report of activities of the Institute.

14. The Council may make regulations generally for the purpose of this Decree and regulations made hereunder shall not have effect until they are approved by the Minister, and when so approved, they shall be published in the *Gazette*.

Regulations.

15. In this Decree, unless the context otherwise requires—

“Chairman” means the Chairman of the Governing Council ;

“Council” means the Governing Council of the National Institute for Labour Studies ;

“Director” means the Director of the National Institute for Labour Studies ;

“Government” means the Federal Military Government of Nigeria ;

“Institute” means the National Institute for Labour Studies ;

“Minister” means the Minister charged with responsibility for labour matters.

Interpretation.

16. This Decree may be cited as the National Institute for Labour Studies Decree 1986 and shall be deemed to have come into force on 27th September 1984.

Citation and commencement.

SCHEDULE

Section 3 (4)

Meetings of Council

1. The Council shall meet at least three times in every year as and when required for the due performance of its functions under this Decree and the first meeting of the Council shall be convened by the Minister at such time and place as he may determine.

2. Any four or more members may by notice in writing signed by them stating the matters to be discussed and delivered to the Chairman, request him to convene a meeting of the Council for a date not later than 28 days from the receipt of the notice. If the Chairman shall fail to convene a meeting within the prescribed time, the Secretary to the Council shall on receipt of a request from the said members summon a meeting of the Council within 28 days.

3. No act or proceeding of the Council shall be invalidated by reason of any vacancy among its members or by reason of any defect in the appointment of a member.

4. The Chairman, the Director and six members shall form a quorum at any meeting of the Council.

5. Decisions of the Council shall be determined by a majority of the members present and voting.

6. Where the Chairman, by reason of illness or absence from Nigeria, is unable to perform the functions of his office, the Minister may appoint any other person to perform the functions of that office temporarily.

7. If the Chairman is for any other reason absent from any meeting of the Council, the members present may elect one of the members to preside at that meeting.

8. Where the Council desires to obtain advice for any particular purpose it may co-opt other persons for that purpose ; and the persons co-opted may take part in the deliberations of the Council for that purpose only and shall not be entitled to vote.

Power of Council to Regulate Procedure

9. Subject to the provisions of this Decree, the Council may regulate its own procedure by standing orders, and without prejudice to the generality of the foregoing, the Council may make standing orders in respect of the following matters, that is to say :—

- (a) the proper conduct of business and meetings of the Council ;
- (b) the method of entering into and execution of contracts ;
- (c) the signing of cheques, documents and other instruments ;
- (d) the keeping and custody of minutes of proceedings at meetings ;
- (e) the procedure for transaction of business by any committee of the Council.

Seal

10. The seal of the Institute shall not be affixed to any instrument except by the authority of a resolution of the Council and in the presence of the Chairman and of the Director or such members as the Council may appoint for that purpose ; the Chairman and the Director or such other members as may be appointed, in whose presence the seal is affixed, shall sign the instrument.

11. Every document purporting to be an instrument made by the Institute and required to be sealed with its seal shall be received in evidence and be deemed to be an instrument authenticated in accordance with this paragraph without further proof unless the contrary is shown.

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree establishes the National Institute for Labour Studies with the following objectives—

(a) to provide courses of instruction, training and research in industrial relations and to provide workers' education generally so as to enhance the role of trade unions in the social and economic development of the country ;

(b) to provide and arrange for a comparable study and investigation of the principles and techniques in labour matters and to provide for exchange of ideas and experiences and for promotion of a better understanding between employers and workers ; and

(c) to conduct research into problems of labour studies in different spheres of national life.

It also establishes a Governing Council and sets out its functions and provides for the appointment of a Director who shall be in charge of the day-to-day running of the Institute.

**NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY
DECREE 1986**



ARRANGEMENT OF SECTIONS

<i>Section</i>	<i>Establishment of the Nigerian Institute of Transport Technology</i>	<i>Financial Provisions</i>
1.	Establishment of the Nigerian Institute of Transport Technology.	10. Establishment of fund of the Institute.
2.	Governing Council of the Institute.	11. Power to accept gifts.
3.	Membership of the Council.	12. Borrowing power, etc.
4.	Powers of the Council.	13. Annual estimates, accounts and audit.
5.	Objectives and functions of the Institute.	<i>Miscellaneous and Supplementary Provisions</i>
6.	Provision of library facilities.	14. Annual reports.
	<i>Staff of the Institute</i>	15. Staff regulations.
7.	The Director of the Institute.	16. Discipline of students.
8.	Appointment of other staff of the Institute.	17. Interpretation.
9.	Pensions.	18. Citation.
		SCHEDULE
		Supplementary provisions relating to the Council.

Decree No. 6

[14th March 1986]

Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Establishment of the Nigerian Institute of Transport Technology

1.—(1) There is hereby established a body to be known as the Nigerian Institute of Transport Technology (hereinafter in this Decree referred to as "the Institute") which shall have the functions assigned to it by this Decree.

Establishment of the Nigerian Institute of Transport Technology.

(2) The Institute shall be a body corporate with perpetual succession and a common seal and shall have power to acquire property and may sue and be sued in its corporate name.

2.—(1) The government of the Institute and the direction of its affairs shall vest in the Governing Council of the Institute (hereinafter in this Decree referred to as the "Council").

Governing Council of the Institute.

(2) Without prejudice to the generality of subsection (1) of this section and subject to this Decree, it shall be the responsibility of the Council to consider and approve—

- (a) the plan of activities and general policy of the Institute ;
- (b) the programme of studies, courses and research to be undertaken by the Institute ;
- (c) the annual estimates of the income and expenditure of the Institute ; and
- (d) the investment plans of the Institute.

Membership of the Council.

3.—(1) The Council shall consist of a Chairman to be appointed by the President, Commander-in-Chief of the Armed Forces with the approval of the Armed Forces Ruling Council, and the following other members, that is—

(a) one representative each of the Federal Ministries charged with responsibility for matters relating to—

- (i) the Institute ;
- (ii) works ;
- (iii) national planning ; and
- (iv) education ;

(b) one representative of the Armed Forces ;

(c) one representative of the Nigeria Police Force ;

(d) one representative of transport workers union to be appointed in rotation from among transport workers unions recognised by the Ministry ;

(e) one representative of the Nigerian Ports Authority ;

(f) one representative of the Nigerian Railway Corporation ;

(g) one representative of the Nigerian National Petroleum Corporation ;

(h) one representative chosen in rotation from the Faculty of Engineering of the Universities in Nigeria ;

(i) one representative of the Chartered Institute of Transport ;

(j) one representative of the Nigeria Airways Limited ;

(k) one representative of the Nigerian National Shipping Line Limited ;

(l) the Director of the Institute ; and

(m) such other persons as the Armed Forces Ruling Council may from time to time appoint.

(2) Subject to subsection (3) of this section, a person appointed as a member of the Council (not being an *ex-officio* member) shall hold office for four years and shall be eligible for re-appointment for only one further period of four years.

(3) The Armed Forces Ruling Council may terminate the appointment of a member of the Council if it is satisfied that it is no longer in the interest of the Institute that the person concerned should continue in office.

(4) The supplementary provisions contained in the Schedule to this Decree shall have effect with respect to the proceedings of the Council and the other matters therein mentioned.

Powers of the Council.

4.—(1) For the purpose of carrying out the functions of the Institute as specified in this Decree, the Council shall have power to—

- (a) determine the general policy of the Institute ;

(b) prescribe the fees to be charged for courses of instruction and other services offered by the Institute ;

(c) prescribe, monitor and regulate the organisation and management of the Institute ;

(d) establish such departments, divisions, schools, extramural departments and other teaching and research units within the Institute as may from time to time seem to the Council to be necessary or desirable ;

(e) institute lectureships and other posts and offices and to make appointments thereto ;

(f) provide for the discipline and welfare of members of staff of the Institute ;

(g) institute and award fellowships, scholarships, exhibition, bursaries, medals, prizes and other titles, distinctions, awards and forms of assistance ;

(h) arrange for the general welfare of children of members of staff ;

(i) erect, provide, equip and maintain libraries, laboratories, lecture halls, halls of residence, refectories, sports grounds, playing fields and other buildings or structures necessary for the Institute ; and

(j) carry out such other activities as are necessary and expedient for the full discharge of any of its functions under or pursuant to this Decree.

(2) Notwithstanding any other provisions of this Decree, the Council shall not establish additional educational unit within the Institute without the prior approval of the Minister.

5. The objectives of the Institute shall be—

(a) to provide middle cadre managers, technicians and technologists suited for employment in the operations, management, accounting and allied services in the transportation sector of the economy, including transportation by rail, road, air, sea and inland waterways ;

(b) to provide basic standard and specialised courses of instruction leading to the award of qualifications, certificates and diplomas in the techniques of transport engineering, operations and management with a view to developing a store of technically competent, highly skilful and efficient operators for the transport sector of the economy ;

(c) to provide approved and adequate training in the design, installation, maintenance, operation and modernisation of technical equipment relevant in all forms of the transportation sector ;

(d) to provide courses of instruction on the co-ordination of all aspects of the transportation industry and the regulation and management techniques suited to the transport industry both in the public and private sectors of the economy after consultation with the Ministry or Department charged with responsibility for matters relating to establishment and training ;

(e) to provide facilities for the training of persons in the installation, operation and maintenance of technical equipment and in the formulation and administration of rules, procedures and practices calculated to increase the margin of operational safety of transport services ;

(f) to provide equipment and facilities for the encouragement, promotion and conduct of research in all fields of transportation, ensure the periodic evaluation of transport plans and programmes and the formulation of such policies on transportation as may from time to time be authorised by the Minister ;

Objectives
and
functions of
the Institute.

(g) to serve as an information cell for the planning and co-ordination of such transportation policies and programmes as the Minister may from time to time direct ;

(h) to serve as—

(i) a centre for the transfer of technology in all aspects of the transport sector of the economy,

(ii) the Transport Intelligence Centre, and

(iii) a Data Bank for the collection, collation and analysis of all economic and technological data relating to all aspects of transportation ;

(i) to award certificates of attendance to those who participate and attain a sufficiently satisfactory standard in any of the courses organised by the Institute ;

(j) to organise courses of instruction and provide necessary facilities for the pursuit and acquisition of diplomas, certificates and other qualifications of such other professions allied to transport as the Council may determine ; and

(k) to promote or undertake such other activities (not inconsistent with the foregoing provisions of this section) as the Council considers will help to further the objectives of the Institute.

Provision of library facilities.

6. The Institute shall establish and maintain a library comprising such books, records, reports and other publications as may be directed by the Council for the advancement of knowledge in the areas of work undertaken by it, for research purposes and for other purposes connected with the functions conferred on the Institute by or pursuant to this Decree.

Staff of the Institute

The Director of the Institute.

7.—(1) There shall be an officer of the Institute to be known as the Director.

(2) The Director shall be appointed by the President, Commander-in-Chief of the Armed Forces.

(3) The Director shall be the chief executive of the Institute and responsible to the Council for the day-to-day management of the affairs of the Institute.

(4) The Director shall hold office on such terms and conditions as may be specified in his letter of appointment and on such other terms and conditions as may be determined from time to time by the Council with the concurrence of the Armed Forces Ruling Council.

Appointment of other staff of the Institute.

8.—(1) There shall be appointed by the Council the following officers of the Institute, that is—

(a) the Deputy Director ;

(b) the Registrar ;

(c) the Heads of the various academic units ; and

(d) the Bursar.

(2) The Deputy Director shall be the deputy chief executive of the Institute and shall be responsible to the Director.

(3) The Heads of the various academic units shall be responsible to the Director for planning, organising, co-ordinating and conducting the courses and other studies undertaken by their respective units of the Institute including collation and publication of course materials and other written materials relating thereto.

(4) The Registrar shall be responsible to the Director for the day-to-day administration of the Institute and in addition shall keep in safe custody all records of the Institute.

(5) The Bursar shall be responsible to the Director for the finances and accounts of the Institute.

(6) There may be appointed from time to time by the Council such other staff as may be required for the purpose of the efficient performance of the functions conferred on the Institute under this Decree.

9.—(1) It is hereby declared that service in the Institute shall be public service for the purposes of the Pensions Act 1979 and accordingly, officers and other persons employed in the Institute shall in respect of their service in the Institute be entitled to pensions, gratuities and other retirement benefits as are prescribed thereunder, so however that nothing in this Decree shall prevent the appointment of a person to any office on terms which preclude the grant of a pension or gratuity in respect of that office.

Pensions.
1979 No. 102

(2) For the purposes of the application of the provisions of the Pensions Act 1979 any power exercisable thereunder by a Minister or other authority of the Government of the Federation (not being the power to make regulations under section 23 thereof), is hereby vested in and shall be exercisable by the Council and not by any other person or authority.

Financial Provisions

10.—(1) The Institute shall establish and maintain a fund which shall be applied towards the promotion of the objectives specified in this Decree.

Establishment of fund of the Institute.

(2) There shall be paid and credited to the fund established pursuant to subsection (1) of this section—

(a) such sums as may be provided by the Government of the Federation for payment into the fund ;

(b) any fees charged for services rendered by the Institute ; and

(c) all other sums accruing to the Institute by way of gifts, testamentary disposition and endowments or contributions from philanthropic persons or organisations or otherwise howsoever.

11.—(1) The Institute may accept gifts of land, money or other property upon such terms and condition, if any, as may be specified by the person or organisation making the gift.

Power to accept gifts.

(2) The Institute shall not accept any gift if the conditions attached by the person or organisation making the gift to the acceptance thereof are inconsistent with the functions of the Institute.

12.—(1) The Council may with the consent or in accordance with any general authority given by the President, Commander-in-Chief of the Armed Forces borrow by way of loan or overdraft from a source approved by the President, Commander-in-Chief of the Armed Forces, such specified amount of money as may be required by the Institute for meeting its obligations and discharging its functions under this Decree.

Borrowing power, etc.

(2) The Council may, subject to the provisions of this Decree and the conditions of any trust created in respect of any property, invest all or any of its funds with the like consent or general authority as are mentioned in subsection (1) of this section.

Cap. 203.

(3) The Council may invest any surplus funds of the Institute in securities prescribed by the Trustee Investment in Government Securities Act or such other securities as may from time to time be approved by the Minister.

1978 No. 6.

(4) Subject to the provisions of the Land use Act 1978, and any special or general direction which the Minister may give in that behalf, the Council may acquire or lease any land required for its purposes under this Decree.

Annual estimates, accounts and audit.

13.—(1) The Council shall cause to be prepared, not later than six months before the end of each financial year or such other time as the Minister may direct, an estimate of the expenditure and income of the Institute during the next succeeding financial year and when prepared they shall be submitted through the Minister for approval by the National Council of Ministers.

(2) The Council shall cause to be kept proper accounts and proper records in relation thereto and when certified by the Council such accounts shall be audited as provided in subsection (3) of this section.

(3) The accounts of the Institute shall be audited as soon as may be after the end of each financial year by auditors appointed by the Institute and the fees of the auditors and the expenses for the audit generally shall be paid from the funds of the Institute.

Miscellaneous and Supplementary Provisions

Annual reports.

14. The Council shall, not later than six months after the end of each financial year, submit through the Minister to the President, Commander-in-Chief of the Armed Forces a report on the activities of the Institute and its administration during the immediately preceding year and shall include in such report the audited accounts of the Institute and the auditor's comments thereon.

Staff regulations.

15.—(1) The Institute may, subject to the provisions of this Decree, make staff regulations relating generally to the conditions of service of the employees of the Institute and, without prejudice to the generality of the foregoing, such regulations may provide for—

(a) the appointment, promotion and disciplinary control (including dismissal) of employees of the Institute; and

(b) appeals by such employees against dismissal or other disciplinary measures,

and until such regulations are made, any instrument relating to the conditions of service of officers in the civil service of the Federation shall be applicable, with such modifications as may be necessary, to the employees of the Institute.

(2) Staff regulations made under subsection (1) of this section shall not have effect until approved by the Minister, and when so approved they need not be published in the *Gazette* but the Council shall cause them to be brought to the notice of all affected persons in such manner as it may from time to time determine.

16.—(1) Subject to the provisions of this section, where it appears to the Director that any student of the Institute has been guilty of misconduct, the Director may, without prejudice to any other disciplinary powers conferred on him by rules, direct—

Discipline of students.

(a) that the student shall not, during such period as may be specified in the direction, participate in such activities of the Institute as may be so specified ; or

(b) that the activities of the student shall, during such period as may be specified in the direction, be restricted in such manner as may be so specified ; or

(c) that the student be rusticated for such period as may be specified in the direction ; or

(d) that the student be expelled from the Institute.

(2) Where a direction is given under subsection (1) of this section in respect of any student, the student may within the prescribed period and in the prescribed manner, appeal from the direction to the Council, and where such an appeal is brought, the Council shall, after causing such inquiry to be made in the matter as the Council considers just, either confirm or set aside the direction or modify it in such manner as the Council thinks fit.

(3) The fact that an appeal from a direction is brought in pursuance of the last foregoing subsection shall not affect the operation of the direction while the appeal is pending.

17. In this Decree, unless the context otherwise requires—

Interpretation.

“the Council” means the Governing Council of the Institute constituted under section 2 of this Decree ;

“the Chairman” means the Chairman of the Council ;

“the Director” means the Director of the Institute ;

“the Institute” means the Nigerian Institute of Transport Technology established by section 1 of this Decree ;

“member” includes the Chairman of the Council ;

“Minister” means the Minister in the Government of the Federation charged with responsibility for matters relating to the Institute and “Ministry” shall be construed accordingly.

18. This Decree may be cited as the Nigerian Institute of Transport Technology Decree 1986.

Citation.

SCHEDULE

Section 3 (4)

SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL

Proceedings of the Council

1.—(1) Subject to this Decree and to section 26 of the Interpretation Act 1964 (which provides for the decisions of a statutory body to be taken by a

majority of the members of the body and for the person presiding to have a second or casting vote), the Council may make standing orders regulating its proceedings or of any committee thereof.

(2) The quorum at any meeting of the Council shall be seven and the quorum of any committee of the Council shall be determined by the Council.

2.—(1) The Council shall meet not less than four times in each year and, subject thereto, the Council shall meet whenever it is summoned by the Chairman; and if the Chairman is required to do so by notice given to him by not less than five other members, he shall summon a meeting of the Council to be held within fourteen days from the date on which the notice is given.

(2) At any meeting of the Council the Chairman shall preside but if he is absent, the members present at the meeting shall appoint one of their number to preside at that meeting.

(3) Where the Council desires to obtain the advice of any person on a particular matter, the Council may co-opt him as a member for such period as it thinks fit but a person who is a member by virtue of this sub-paragraph shall not be entitled to vote at any meeting of the Council and shall not count towards the quorum.

(4) Notwithstanding anything in the foregoing provisions of this paragraph, the first meeting of the Council shall be summoned by the Minister.

(5) The validity of any proceedings of the Council or of a committee thereof shall not be affected by any vacancy in the membership of the Council or committee, or by any defect in the appointment of a member of the Council or committee, or by reason that a person not entitled to do so took part in the proceedings.

Committees

3.—(1) The Council may appoint one or more committees to carry out, on behalf of the Council, such of its functions as the Council may determine.

(2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily all members of the Council) as may be determined by the Council and a person other than a member of the Council shall hold office on the committee in accordance with the terms of his appointment.

(3) A decision of a committee of the Council shall be of no effect until it is confirmed by the Council.

Miscellaneous

4.—(1) The fixing of the seal of the Institute shall be authenticated by the signature of the Chairman or of some other member authorised generally or specially to act for that purpose by the Council.

(2) Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Institute by the Director or any person generally or specially authorised to act for that purpose by the Council.

(3) Any document purporting to be a document duly executed under the seal of the Institute shall be received in evidence and shall, unless the contrary is proved, be presumed to be so executed.

5. Members of the Council who are not public officers shall be paid out of moneys at the disposal of the Council such remuneration, fees or allowances in accordance with such scales as may be approved from time to time by the President, Commander-in-Chief of the Armed Forces.

6. Any member of the Council or a committee thereof who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Council or a committee thereof shall forthwith disclose his interest to the Council and shall not vote on any question relating to such contract or arrangement.

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

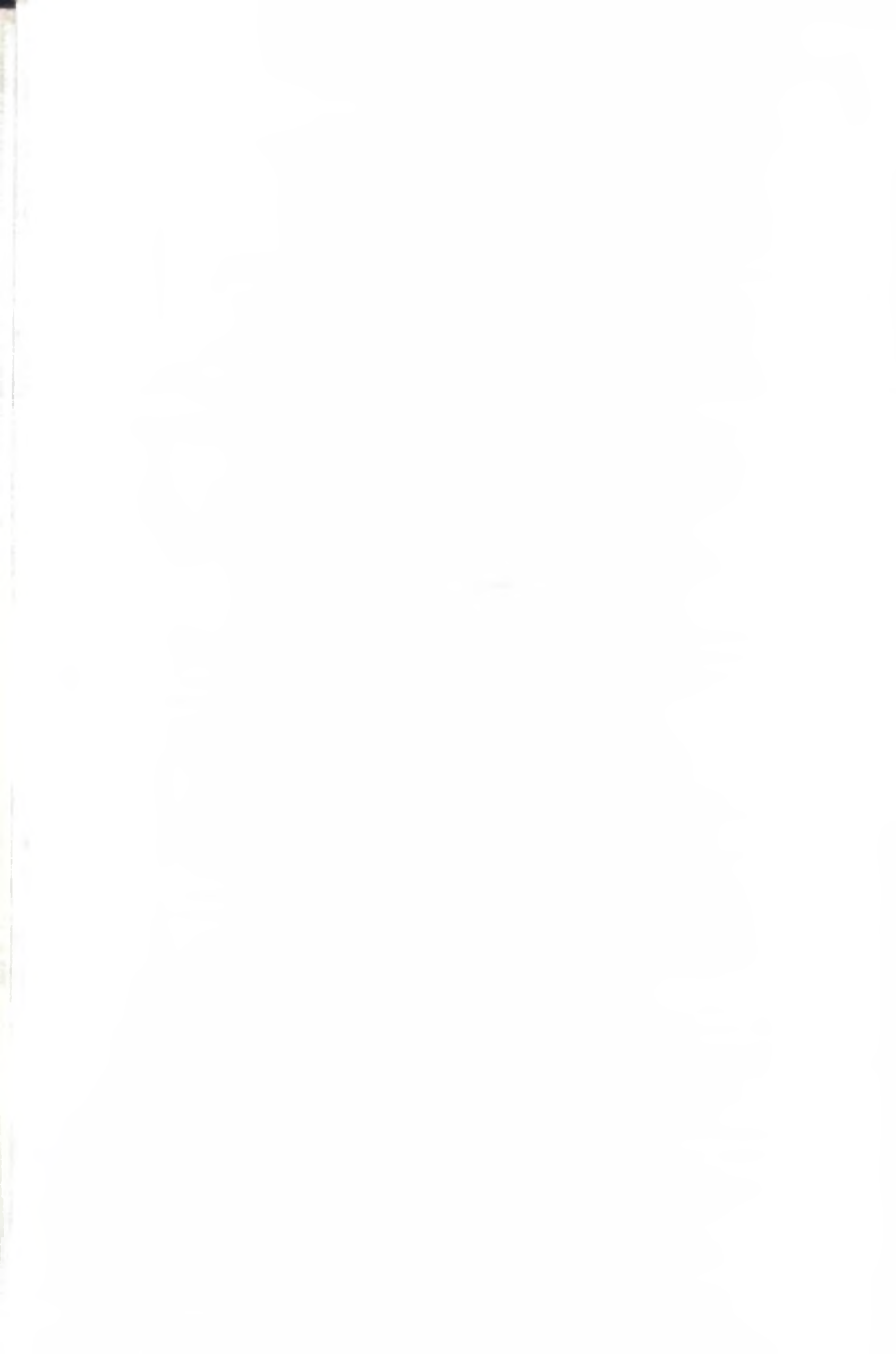
EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its effect)*

The Decree establishes the Nigerian Institute of Transport Technology and charges it with responsibility, amongst other things, for the provision of full-time or part-time courses of instruction and training of middle cadre managers, technicians and technologists engaged in operations, management, accounting, etc., in all aspects of the transport sector of the economy.

A Governing Council is also established and empowered to determine the over-all policy of the Institute and, in particular, the financial and operational programmes of the Institute and to ensure the implementation of such policies and programmes.

The Decree also provides for the appointment of a Director and other staff of the Institute and for pensions and other retiring benefits payable to them.



SALES TAX DECREE 1986



ARRANGEMENT OF SECTIONS

Section

- Imposition, Administration, etc. of
Sales Tax*
1. Imposition of sales tax.
 2. Taxable goods and services.
 3. Establishment of the Sales Tax Committee.
 4. Composition of the Committee.
 5. Functions of the Committee.
 6. Quorum and procedure of the Committee.
 7. Administration of tax.
Collection and payment of tax
 8. Collection of tax.

9. Payment of tax.
Miscellaneous
10. Power of inspection.
11. Offences.
12. Penalties.
13. Regulations.
14. Interpretation.
15. Citation and commencement.

SCHEDULES

SCHEDULE 1—TAXABLE GOODS AND SERVICES AND RATES OF TAX THEREON

SCHEDULE 2—FORMS

Decree No. 7

[30th June 1986]

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Imposition, Administration, etc. of Sales Tax

1. As from the commencement of this Decree, there shall be charged and payable a tax to be known as sales tax which shall be administered in accordance with the following provisions of this Decree.

2. The tax shall be chargeable and payable on the goods and services listed in column A of Schedule 1 to this Decree at the rates specified in column B thereto where—

(a) a manufacturer or importer supplies such goods to its accredited distributors or agents ; or

(b) a supplier supplies such services to consumers in the course of its business.

3. There shall be established a committee to be known as the Sales Tax Committee (hereinafter in this Decree referred to as “the Committee”) which shall be subject to the control of the Minister in the performance of its functions under this Decree.

4. The Committee shall comprise the following members, that is to say—

(a) the chairman of the Joint Tax Board as Chairman ;

(b) all members of the Joint Tax Board ;

(c) one representative of the Productivity, Prices and Incomes Board ;

Commencement.

Imposition of sales tax.

Taxable goods and services.

Establishment of the Sales Tax Committee.

Composition of the Committee.

- (d) one representative of the Board of Customs and Excise ;
- (e) one representative of the Ministry charged with responsibility for matters relating to commerce ; and
- (f) the Legal Adviser to the Federal Board of Inland Revenue.

Functions of
the Commi-
tee.

5.—(1) The Committee—

(a) shall conduct commodity by commodity survey on taxable goods for the purposes of getting the pattern of distribution of those goods in all the States of the Federation and recommend from time to time the rates of tax to be charged thereon ;

(b) shall, from time to time, fix with the approval of the Productivity, Prices and Incomes Board, the price of taxable goods ;

(c) may, from time to time, amend or vary the list of taxable goods and services set out in Schedule 1 to this Decree and the rates of tax specified thereon ; and

(d) shall do such other things as are necessary and expedient to ensure the smooth administration of the tax.

(2) Any proposed amendment or variation to the list of taxable goods and services and the rates of tax thereon, set out in Schedule 1 to this Decree, shall not have effect until approved by the National Council of State, and, when so approved, shall be published in the *Gazette*.

(3) The Committee shall hold regular meetings with representatives of manufacturers, importers and suppliers of taxable goods or services in order to arrive at the pattern of consumption and distribution of those goods and services and the mode of payment of revenue accruing from the tax.

Quorum and
procedure of
the Commi-
tee.

6. Subject to any direction that may be given by the Minister, the Committee shall fix its own quorum and otherwise regulate its procedure.

Administra-
tion of tax.

7.—(1) The Internal Revenue Department of each State of the Federation shall administer the tax subject to any directions that may be given by the Joint Tax Board.

(2) The Joint Tax Board shall be responsible—

(a) for co-ordinating the tax and ensuring its administrative tidiness within existing tax machinery ; and

(b) for resolving any conflict that may arise in the disbursement of revenue from the tax.

Collection and Payment of Tax

Collection
of tax.

8.—(1) A manufacturer, importer or supplier shall, not later than 30 days after the supply of any taxable goods or services to its accredited distributor, agent, or consumer in the case of taxable services, collect from the distributor, agent or consumer, as the case may be, tax on those goods or services at the rate specified in Schedule 1 to this Decree.

(2) The reference price of any taxable goods shall, for the purposes of calculating the tax, be the price fixed from time to time by the Committee with the approval of the Productivity, Prices and Incomes Board.

9.—(1) Any tax collected under section 8 of this Decree shall be paid to the appropriate State authority on or before the 30th day of the month next following that in which the tax is due. Payment of tax.

(2) A manufacturer, importer or supplier shall, when making a payment under subsection (1) of this section, submit a return in the Forms prescribed in Schedule 2 to this Decree.

(3) A copy of every return submitted under subsection (2) of this section shall be forwarded to the Productivity, Prices and Incomes Board which shall act as a repository of information on the tax.

Miscellaneous

10. The appropriate State authority may in writing authorise any person on its behalf— Power of inspection.

(a) to require any manufacturer, importer or supplier—

(i) to produce any books, documents or records relating to taxable goods or services for purposes of inspection ; and if the person so requires, to permit him to take copies of such books, documents or records;

(ii) to provide any information which in the opinion of the person would assist in the inspection ; and

(iii) to give such other assistance as may be required for the inspection ; and

(b) to enter the premises of any manufacturer, importer or supplier and remove any books, documents or records relating to taxable goods or services where it has reason to suspect that a contravention of this Decree is being made.

11.—(1) Subject to subsection (2) of this section, any manufacturer, importer or supplier who contravenes or fails to comply with any provision of this Decree shall be guilty of an offence under this Decree. Offences.

(2) Subject to the provisions of subsection (3) of this section—

(a) if any tax collected under section 8 of this Decree is not paid within the time specified in section 9 of this Decree, the appropriate State authority shall serve on the manufacturer, importer or supplier, as the case may be, a demand note for the unpaid tax plus a sum which is equal to 5 per cent of the tax ; and

(b) if any sum demanded under paragraph (a) of this subsection is not paid within 2 months of such demand, the manufacturer, importer or supplier, as the case may be, shall be guilty of an offence under this Decree.

(3) The appropriate State authority may, if it thinks fit, remit in whole or in part any sum added to the unpaid tax under subsection (2) (a) of this section.

(4) Where an offence under this Decree is committed by a body corporate or firm or other association of individuals—

(a) every director, manager, secretary or other similar officer of the body corporate ;

(b) every partner or officer of the firm ;

(c) every person concerned in the management of the affairs of the association ; or

(d) every person who was purporting to act in any such capacity as aforesaid,

shall severally be guilty of that offence and liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

(5) An offence under this Decree shall be triable in the High Court of a State.

Penalties. 12.—(1) Except as otherwise provided in this Decree, a person who is guilty of an offence under this Decree shall on conviction be liable—

(a) for a first offence, to a fine of ₹2,000 or imprisonment for 6 months ;

(b) for a second and subsequent offence, to a fine of ₹3,000 or imprisonment for one year or to both such fine and imprisonment.

(2) The institution of proceedings or imposition of any penalty under this Decree shall not relieve any manufacturer, importer or supplier, as the case may be, from liability to pay to the appropriate State authority any tax which is or may become due under this Decree.

Regulations. 13. The Minister may, with the approval of the National Council of Ministers, make regulations, generally for the purposes of this Decree and the due administration thereof.

Interpretation. 14. In this Decree, unless the context otherwise requires—

“appropriate State authority” means the Internal Revenue Department of the State where the distributor or agent of a manufacturer or of an importer of taxable goods or a supplier, in the case of taxable services, carries on business ;

“Committee” means the Sales Tax Committee established under section 3 of this Decree ;

1961 No. 21. “Joint Tax Board” means the Joint Tax Board established under the Income Tax Management Act 1961.

“Minister” means the Minister charged with responsibility for matters relating to finance ;

1977 No. 30. “Productivity, Prices and Income Board” means the Productivity, Prices and Incomes Board Act 1977 ;

“supplier” means the supplier of the taxable services listed in paragraph 1 of column A of Schedule 1 to this Decree ;

“tax” means the sales tax imposed under section 1 of this Decree ;

“taxable goods” means the goods listed in Schedule 1 to this Decree ;

“taxable services” means the services listed in Schedule 1 to this Decree.

Citation and commencement. 15. This Decree may be cited as the Sales Tax Decree 1986 and shall come into force on 30th June 1986.

SCHEDULES

SCHEDULE 1

Section 2

TAXABLE GOODS AND SERVICES AND RATES OF TAX
THEREON

<i>A</i>	<i>B</i>
1. <i>Taxable Services</i>	<i>Rate of Sales Tax</i>
Sales and Services in registered Hotels, Motels, Catering Establishments, Restaurants and other personal service establishments (excluding drinks).	5 per cent
2. <i>Taxable Goods</i>	
1. Beer	36k per carton/crate
2. Wine Liquor and Spirits	10 per cent
3. Soft Drinks (including mineral water) ..	24k per carton/crate
4. Cigarettes and Tobacco	5 per cent
5. Jewels and Jewelleries	5 per cent
6. Perfumes and Cosmetics (excluding toiletries)	5 per cent
7. Electrical and Electronics Equipment (Video Recorders, Stereo sets, Radio and Television Sets, Video Cassettes, Cameras, Airconditioners, Fans, Deep Freezer)	5 per cent
8. Carpets and Rugs (excluding Linoleum) ..	5 per cent
9. Bottled Natural Water (excluding mineral water)	5 per cent

SCHEDULE 2

Section 9 (2)

FORMS

FORM A

(To be completed in respect of every distributor, agent or consumer)

SUPPLY OF TAXABLE GOODS OR SERVICES

Name of *Manufacturer/Importer/Supplier.....

Name of *Distributor/Agent/Consumer.....

Address.....

Bill No.

TAXABLE GOODS OR SERVICES SUPPLIED	Amount ₹ : k

Total	_____
Add Sales Tax	_____
Gross amount payable	_____

Supplied by

Signature of

*Distributor/Agent/Consumer

(*Delete words not applicable)

FORM B

MONTHLY RETURN OF PAYMENT
OF SALES TAX

Name of *Manufacturer/Importer/Supplier _____

Address _____

Ref. No. _____

Internal Revenue Department Code No. _____

Type of *taxable goods/services supplied _____

Total value of *taxable goods/services supplied for the month of _____

₹ _____

Sales Tax for the month of _____

₹ _____

Amount remitted _____

₹ _____

I certify that the amount stated above represents the true and correct value of *taxable goods/services supplied and sales tax collected by _____

for the month of _____ 19 _____

Details of *taxable goods/services supplied for the period is shown on the attached Form C.

Signature _____

Name _____

Position _____

Date _____

(*Delete words not applicable)

FORM D

LIST OF DISTRIBUTORS/AGENTS FOR MONTH OF.....

<i>Serial No.</i>	<i>Name and Address of Distributors/ Agents</i>	<i>Type of Taxable Goods Sold</i>	<i>Quantity of Taxable Goods Sold</i>

Name and Address of *Manufacturer/Importer

Date

Signature

(*Delete words not applicable)

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree imposes with effect from 30th June 1986, a sales tax to be charged and payable on certain goods and services at rates set out in Schedule 1 to the Decree. The Decree also prescribes the mode of collection and remission of the tax and creates offences for failure to comply with the provisions of the Decree.

**COUNTERFEIT CURRENCY (SPECIAL PROVISIONS)
(AMENDMENT) DECREE 1986**



Decree No. 8

[14th March 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Counterfeit Currency (Special Provisions) Decree 1984 is hereby amended as follows—

Amendment
of 1984
No. 22.

(a) in sections 1 (1), (2), (3), 2, 3 (1), (2), (3), (4) and 4 (1) thereof for the word “death” there shall be substituted the words “life imprisonment” ;

(b) for the words “imprisonment for 21 years” appearing in section 5 (1) thereof there shall be substituted the words “imprisonment for a term not exceeding 21 years”;

(c) for the words “imprisonment for not less than 10 years” appearing in section 5 (2) thereof, there shall be substituted the words “imprisonment for a term not exceeding 10 years” ;

(d) immediately after subsection (2) of section 8 thereof, there shall be inserted a new subsection (3), that is—

“(3) Without prejudice to subsection (1) of this section, the tribunals constituted under the Exchange Control (Anti-Sabotage) Decree 1984 shall have jurisdiction to try offenders under this Decree.”;

(e) in section 12 thereof, there shall be inserted a new subsection (3), that is—

“(3) The passport of any person convicted under this Decree shall be forfeited to the Federal Military Government and shall not be released to him until ten years, from the date of pronouncement of the sentence imposed on such person by the tribunal.”;

(f) in section 18 thereof—

(a) immediately after subsection (4) there shall be inserted a new subsection (5), that is—

“(5) Without prejudice to the provisions of subsection (1) of this section, any person who has been charged with an offence under any other enactment amounting to an offence under this Decree before the date of the coming into force of this Decree shall be liable to be tried and if found guilty, shall be convicted in accordance with the provisions of this Decree and any charge or information pending against him in or before any other court or other tribunal shall abate.”;

(b) the existing subsection (5) shall be renumbered as subsection (6).

Citation.

2. This Decree may be cited as the Counterfeit Currency (Special Provisions) (Amendment) Decree 1986.

MADE at Lagos this 14th day of March, 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its purport)*

The Decree amends the Counterfeit Currency (Special Provisions) Decree 1984 to reduce the death sentence imposed on some offenders under the Decree to imprisonment for life.

It also enables the tribunals constituted under the Exchange Control (Anti-Sabotage) Decree 1984 to have jurisdiction to try offenders under the Decree.

**NIGERIAN PILGRIMS BOARD (AMENDMENT)
DECREE 1986**



Decree No. 9

[14th March 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Nigerian Pilgrims Board Act 1975 is hereby amended by substituting for subsections (3) and (4) of section 1 thereof the following new subsections, that is—

Amendment
of 1975.
No. 16.

“(3) It shall be the duty of the Board to arrange suitable transport by land and accommodation for Nigerians undertaking a pilgrimage (such persons being hereafter in this Decree referred to as “pilgrims”) and generally to safeguard the interests of pilgrims at all stages of the pilgrimage.

(4) Notwithstanding the provisions of subsection (3) above, pilgrims shall be transported by air as far as is practicable and to such end the Nigeria Airways shall have the sole right of arranging flights for any particular pilgrimage.”

2. This Decree may be cited as the Nigerian Pilgrims Board (Amendment) Decree 1986.

Citation.

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but
is intended to explain its purport)*

The Decree amends some sections of the Nigerian Pilgrims Board Act 1975 to specify the proper roles of the Board and the Nigeria Airways Limited respectively concerning land and air transportation during a pilgrimage.

LEGAL AID (AMENDMENT) DECREE 1986



Decree No. 10

[14th March 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 2 of the principal Act is hereby amended in subsection (1) thereof—

Amendment
of section 2
of principal
Act.

(a) by substituting for paragraph (e) thereof, the following new paragraph, that is—

“(e) four representatives of the Nigeria Bar Association, one of whom shall be the General Secretary of that Association ;” ;

(b) by substituting in paragraph (f) thereof the word “Director-General” for the word “Director”.

2. Section 3 of the principal Act is hereby amended—

Amendment
of section 3
of principal
Act.

(a) by substituting for the word “Director” wherever it may occur, the word “Director-General” ;

(b) in subsection (2) thereof, by substituting for the word “seven”, the figure “ten” ;

(c) in subsection (3) thereof—

(i) by substituting for the full stop at the end of that subsection, a colon “:”, and

(ii) by adding immediately after that subsection the following proviso—

“Provided that such salary and allowances are not less than those payable to the Permanent Secretary of any Ministry of the Government of the Federation.”

3. Section 6 of the principal Act is hereby amended—

Amendment
of section 6
of principal
Act.

(a) by substituting for subsection (1) thereof, the following new subsection, that is—

“(1) Subject to the provisions of this section, proceedings in connection with which legal aid may be granted shall be in respect of criminal and civil matters specified in Schedule 2 to this Act and no legal aid shall be granted in respect of proceedings not so specified.” ;

(b) by substituting for the word “Director” the word “Director-General”

Amendment
of section 8
of principal
Act.

4. For section 8 of the principal Act there shall be substituted the following new section, that is—

“Persons entitled to legal aid. 8.—(1) Legal aid shall only be granted to a person whose income does not exceed ₹1,500 per annum.

(2) Notwithstanding the provisions of subsection (1) of this section, the National Council of Ministers may by regulation provide for the giving of legal aid on a contributory basis to a person whose income exceeds ₹1,500 per annum :

Provided that—

(a) the Council shall recover the expenses incurred in giving legal aid to such a person by the retention of both an amount equal to 10% of the damages awarded and the costs awarded to him ;

(b) where such a person has been granted legal aid on a contributory basis he shall be entitled to a refund of his contribution from such costs.

(3) No contribution made under subsection (2) of this section shall exceed the appropriate sum calculated in the manner prescribed for that purpose.

(4) The Council shall not be liable in any way to pay costs howsoever awarded against a person granted legal aid.

(5) The rules of any court relating to payment of fees shall not apply to a person granted legal aid.”

Amendment
of section 11
of principal
Act.

5. For section 11 of the principal Act there shall be substituted the following new section, that is—

“Audit 11. The accounts of the Council shall be audited as soon as may be after the end of each financial year by auditors appointed by the Council and the fees of the auditors and the expenses for the audit generally shall be paid from the funds of the Council.”

Amendment
of section 17
of principal
Act.

6. Section 17 of the principal Act is hereby amended by substituting for the expression “Federal Executive Council” wherever it may occur, the words “Attorney-General.”

Amendment
of Schedule
to
principal
Act.
1979 No. 18.

7. Schedule 2 to the principal Act, as amended by the Legal Aid (Amendment) Act 1979, is hereby amended as follows :—

(a) by substituting for the words “CRIMINAL PROCEEDINGS” appearing in the heading thereto the word “PROCEEDINGS” ;

(b) by inserting immediately after paragraph B thereof, the following new paragraph, that is—

“C. Civil claims in respect of accidents.”

Interpreta-
tion.
1976 No. 56.

8. In this Decree, the “principal Act” means the Legal Aid Act 1976.

9. This Decree may be cited as the Legal Aid (Amendment) Decree 1986. Citation.

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its purport)*

The Decree *inter alia* extends the scope of legal aid to cover cases relating to claims in respect of personal accidents.

Case

1. This document may be used as evidence in any court of law.

Document 1000

It is hereby certified that the above is a true and correct copy of the original as shown to the undersigned.

Witness my hand and seal this 10th day of March 1952.

Notary Public for the State of New York
My Commission Expires on 31st Dec 1952

Subscribed and sworn to before me this 10th day of March 1952.

Notary Public for the State of New York

(This notary has been duly qualified and is authorized to perform the duties of his office.)

The undersigned hereby certifies that the above is a true and correct copy of the original as shown to the undersigned.

Witness my hand and seal this 10th day of March 1952.

Notary Public for the State of New York

PORTS DECONGESTION (AMENDMENT) DECREE 1986



Decree No. 11

[14th March 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Ports Decongestion Decree 1985 is hereby amended as follows—

Amendment
of Decree
No. 13 of
1985.

(a) in subsection (1) of section 2 thereof—

(i) by the insertion immediately after paragraph (e) thereof of the following new paragraph (f), that is—

“(f) a representative of the Federal Ministry of Transport and Aviation;” ;

(ii) paragraphs (f) and (g) shall be renumbered as (g) and (h) respectively ;

(b) in section 4, for the words “Chief of Staff, Supreme Headquarters”, there shall be substituted the words “Minister charged with responsibility for matters relating to transport” ;

(c) for subsection (2) of section 9 there shall be substituted the following new subsection, that is—

“(2) This Decree shall unless further extended remain in force until 30th June 1986 after which period it shall stand repealed.” .

2. This Decree may be cited as the Ports Decongestion (Amendment) Decree 1986.

Citation.

MADE at Lagos this 14th day of March 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the Ports Decongestion Decree 1985 to include a representative of the Federal Ministry of Transport and Aviation and to extend its period of operation.

STATE SECURITY (DETENTION OF PERSONS)
(AMENDMENT) DECREE 1986

Decree No. 12

[23rd May 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The State Security (Detention of Persons) Decree 1984 is hereby amended—

Amendment
of Decree
No. 2 of
1984.

(a) by substituting for the words "Chief of Staff, Supreme Headquarters" wherever they occur therein, the words "Chief of General Staff or the Inspector-General of Police" ; and

(b) in sections 2 and 3 (2) thereof by substituting for the words "three months" wherever they occur therein, the words "six months".

2. This Decree may be cited as the State Security (Detention of Persons) (Amendment) Decree 1986.

Citation.

MADE at Lagos this 23rd day of May 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its purport)*

The Decree amends the State Security (Detention of Persons) Decree 1984, amongst other things, to vest in either the Chief of General Staff or the Inspector-General of Police, the power hitherto exercised under that Decree by the Chief of Staff, Supreme Headquarters.



Supplement to Official Gazette Extraordinary No. 29, Vol 73, 13th June, 1986
—Part B

S.I. 9 of 1986

NATIONAL ECONOMIC EMERGENCY POWERS DECREE 1985
(1985 No. 22)

National Economic Emergency Powers (Import Prohibition)
Order 1986

Commencement : 1st October 1985

In exercise of the powers conferred upon me by sections 2 and 3 of the National Economic Emergency Powers Decree 1985, and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby make the following Order :—

1. The Finance Act 1981, as amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1984 and the Customs Tariff (Import Prohibition) (No. 2) Order 1984, is hereby further amended as follows—

Amendment
of 1981 No. 2,
S.I. 1 of 1984,
S.I. 17 of
1984.

(a) in Schedule 1 and in Part II thereof (which relates to goods absolutely prohibited from being imported)—

(i) by substituting for item 59 the following new item, that is—
"59. Rice (Tariff No. 10.06), rice flour (Tariff No. 11.01B) and other worked rice grains (Tariff No. 11.02B).",

(ii) by inserting immediately after item 59 as substituted by this Order, the following new item, that is—

"60. Maize (Tariff No. 10.05), maize flour (Tariff No. 11.01B) and other worked maize grains (Tariff No. 11.02B).", and

(iii) by renumbering items 60 to 69 as items 61 to 70 respectively ;

(b) in Schedule 3 and in Part II thereof (which relates to goods prohibited from being imported except under licence), by deleting items 66 and 119 which relate to importation of rice and maize respectively.

2.—(1) Notwithstanding the provisions of section 1 of this Order, rice, rice flour and other worked rice grains or maize, maize flour and other worked maize grains may be allowed into Nigeria if—

Transitional
provisions.

(a) where imported by sea—

(i) the relevant bill of lading shows that the goods had been shipped before 1st October 1985, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 16th September 1985,

and the carrying vessel arrives in Nigeria's territorial waters on or before 31st December 1985 ;

(b) where imported by air—

(i) the relevant air way-bill is dated before 1st October 1985, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st October 1985,

and the carrying aircraft arrives in Nigeria on or before 30th October 1985 and

(c) where imported by land—

(i) the relevant bill of lading shows that the goods had been transported before 1st October 1985, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st October 1985,

and the goods arrive at a customs border on or before 30th December 1985,

(2) Any goods allowed into Nigeria under subsection (1) of this section shall be taken over by the Federal Military Government for sale to members of the public.

Citation and
commence-
ment

3. This Order may be cited as the National Economic Emergency Powers (Import Prohibition) Order 1986 and shall be deemed to have come into force on 1st October 1985.

MADE at Lagos this 29th day of May 1986.

MAJOR-GENERAL I. B. BABANGIDA
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its effect)

The Order amends Schedules 1 and 3 to the Finance Act 1981 to place rice and maize on the list of absolutely prohibited goods with effect from 1st October 1985.

S.I. 10 of 1986

PETROLEUM ACT 1969

(1969 NO 51)

Petroleum Products (Prices of Automotive Lubricating Oils)
(Amendment) Order 1986

Commencement : 10th April 1986

In exercise of the powers conferred upon me by section 5 (1) of the Petroleum Act 1969, and of all other powers enabling me in that behalf, I, Minister of Petroleum Resources, hereby make the following Order :—

1. For the Schedule to the Petroleum Products (Prices of Automotive Lubricant Oils) Order 1986, there shall be substituted the following new Schedule, that is—

Substitution
of prices
in the
Schedule to
S.I. No. 4 of
1986.

"SCHEDULE

(Section 1)

PRICES FOR AUTOMOTIVE LUBRICATING OILS

States covered Including Federal Capital Territory Zones	Monogrades SAE 30 and SAE 40		Multigrade SAE 20W/50	
	4 litres (gallon)	209 litres (drum)	4 litres (gallon)	209 litres (drum)
	N	N	N	N
1. Ex-Factory (Apapa) ..	19.90	397.50	12.40	437.50
2. Lagos and Ogun ..	11.00	400.00	12.50	440.00
3. Oyo, Ondo and Bendel ..	11.10	402.50	12.60	442.50
4. Kwara, Niger, Federal Capital Territory, Benue, Anambra, Imo, Rivers and Cross River	11.20	405.00	12.70	445.00
5. Kano, Kaduna and Plateau	11.30	407.50	12.80	447.50
6. Sokoto, Bauchi, Borno and Gongola	11.40	410.00	12.90	450.00 "

2. This Order may be cited as the Petroleum Products (Prices of Automotive Lubricating Oils) (Amendment) Order 1986 and shall be deemed to have come into force on the 10th of April 1986.

Citation
and
commence-
ment.

MADE at Lagos this 10th day of April 1986.

RILWANU LUKMAN,
Minister of Petroleum Resources

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its purport)

The above Order amends the Schedule to the Petroleum Products Prices of Automotive Lubricating Oils Order 1986 to fix the prices for automotive lubricating oils in the six zones prescribed in the Schedule for the States of the Federation including the Federal Capital Territory.

S. I. 11 of 1986

PETROLEUM ACT 1969

(1969 No. 51)

Petroleum Products (Uniform Retail Prices) Order 1986

Commencement : 1st January 1986

In exercise of the powers conferred upon me by section 5 (1) of the Petroleum Act 1969 and of all other powers enabling me in that behalf, I, Minister of Petroleum Resources, hereby make the following Order :—

1. The prices set out in the Schedule to this Order shall be the retail prices at which the petroleum products listed therein shall be sold throughout Nigeria.

Prices of petroleum products.

2. This Order may be cited as the Petroleum Products (Uniform Retail Prices) Order 1986 and shall be deemed to have come into force on 1st January 1986.

Citation and commencement.

SCHEDULE

(Section 1)

RETAIL PRICES OF PETROLEUM PRODUCTS

<i>Petroleum Products</i>	<i>Retail Price in Nigeria</i>
Liquified Petroleum Gas (LPG)	₦1.00 for 2.5 kg. ₦2.00 for 5.0 kg. ₦5.00 for 12.5 kg. ₦6.00 for 15.0 kg. ₦10.00 for 25.0 kg. ₦20.00 for 50.0 kg.
Premium Motor Spirit (Gasoline)	39.5 kobo per litre
Household Kerosine	10.50 kobo per litre
Aviation Kerosine	30 kobo per litre
Automotive Gas Oil (Diesel Oil)	29.50 kobo per litre
Fuel Oil	19.0 kobo per litre

MADE at Lagos this 6th day of June 1986.

RILWANU LUKMAN,
 Minister of Petroleum Resources

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its purport)

The above Order prescribes uniform retail prices for petroleum products throughout Nigeria.

S.I. 12 of 1986

CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1979

(AS AMENDED)

Attorney-General of the Federation (Delegation of Powers) Notice 1986

Commencement : 12th June 1986

In exercise of the powers conferred upon me by section 160 of the Constitution of the Federal Republic of Nigeria (as amended) and of all other powers enabling me in that behalf, and as further fortified by the decision of the Supreme Court in the case of ANYEBE VS THE STATE, I, the Attorney-General of the Federation and Minister of Justice, hereby make the following delegation :—

1. The powers conferred upon the Attorney-General of the Federation by section 160 of the Constitution of the Federal Republic of Nigeria (as amended by the Constitution (Suspension and Modification Decree 1984) to institute and undertake criminal proceedings against any person before any court in Nigeria other than a court-martial in respect of any offence created by or under any Act or Decree, as the case may be, are hereby, in respect of any offence committed under the Federal Highways Act 1971, in any State in the Federation, delegated to the Attorney-General of that State.

Delegation of power to the States to prosecute offences under the Federal Highways Act.

2. Nothing in this delegation shall prevent the exercise by the Attorney-General of the Federation of any of the powers hereby delegated.

Attorney-General may exercise power.

3. This Notice may be cited as the Attorney-General of the Federation (Delegation of Powers) Notice 1986.

Citation.

MADE at Lagos this 12th day of June 1986.

BOLA AJIBOLA,
Attorney-General of the Federation
and Minister of Justice

S.L 13 of 1986

NATIONAL ECONOMIC EMERGENCY POWERS
DECREE 1985

(1985 No. 22)

National Economic Emergency Powers (Imposition of Duty on
Fish, Crustaceans, etc.) Order 1986

In exercise of the powers conferred upon me by paragraph (a) of section 3 of the National Economic Emergency Powers Decree 1985 and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby make the following Order:—

1.—(1) Notwithstanding anything to the contrary contained in any law, including the Fisheries Act 1971, as from the day when this Order comes into force—

Imposition
of duty
on fish, etc.
1971 No. 30.

(a) any fish, whether fresh, live, dead, chilled or frozen caught and landed—

(i) by vessels owned or chartered by Nigerian companies or Nigerian citizens shall be liable to a duty of 20k the kilogram ;

(ii) by other vessels shall be liable to a duty of 30k the kilogram ;

(b) (i) any crustaceans or molluscs, whether in shell or not, fresh, live or dead, chilled, frozen, salted, in brine or dried ; or

(ii) crustaceans, in shell, simply boiled in water, caught and landed—

(a) by vessels owned or chartered by Nigerian companies or Nigerian citizens shall be liable to a duty of 20k the kilogram ;

(b) by other vessels shall be liable to a duty of 30k the kilogram.

(2) For the purposes of this section, it shall be immaterial that the fish, crustacean or molluscs was caught within or without the territorial waters of Nigeria or the Exclusive Economic Zone of Nigeria as defined in the Territorial Waters Act 1967 as amended by the Territorial Waters (Amendment) Act 1971 or the Exclusive Economic Zone Act 1978, as the case may be.

(3) Any duty imposed by subsection (1) of this section shall not be payable in respect of fish, crustacean or mollusc caught and landed by canoes.

2.—(1) The Board of Customs and Excise shall have the power to levy and collect any duty payable under the provisions of this Order.

Collection
and duration
of duty.

(2) Any duty payable under this Order shall be assessed, levied and become due and payable from the date when the economic emergency powers prescribed under the Economic Emergency Powers Decree 1985 became vested in the President, Commander-in-Chief of the Armed Forces, and shall remain so payable for the period of 15 months during which the said powers remain so vested but shall, unless further extended thereafter, abate.

1985 No. 22.

Citation.

3. This Order may be cited as the National Economic Emergency Pro-
(Imposition of Duty on Fish, Crustaceans, etc.) Order 1986.

MADE at Lagos this 6th day of June 1986.

MAJOR-GENERAL I. B. BABANGA
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Order but is
intended to explain its purport)*

The Order imposes, for the 15 month period which the economic emergency subsists, a duty of 20k the kilogram on fish, crustacean and molluscs caught within or without Nigeria's territorial waters or Nigeria Exclusive Economic Zone by vessels owned or chartered by Nigerian companies and citizens and landed in Nigeria and a duty of 30k the kilogram by other vessels.

The Board of Customs and Excise is empowered to collect any duty due or payable under the Order.



Federal Republic of Nigeria

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FEDERAL UNIVERSITIES OF TECHNOLOGY
DECREE 1986



ARRANGEMENT OF SECTIONS

Section

Establishment, Constitution and Functions of Federal Universities of Technology

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2. Constitution and principal officers of each University.
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8. Transfer of Property, etc.

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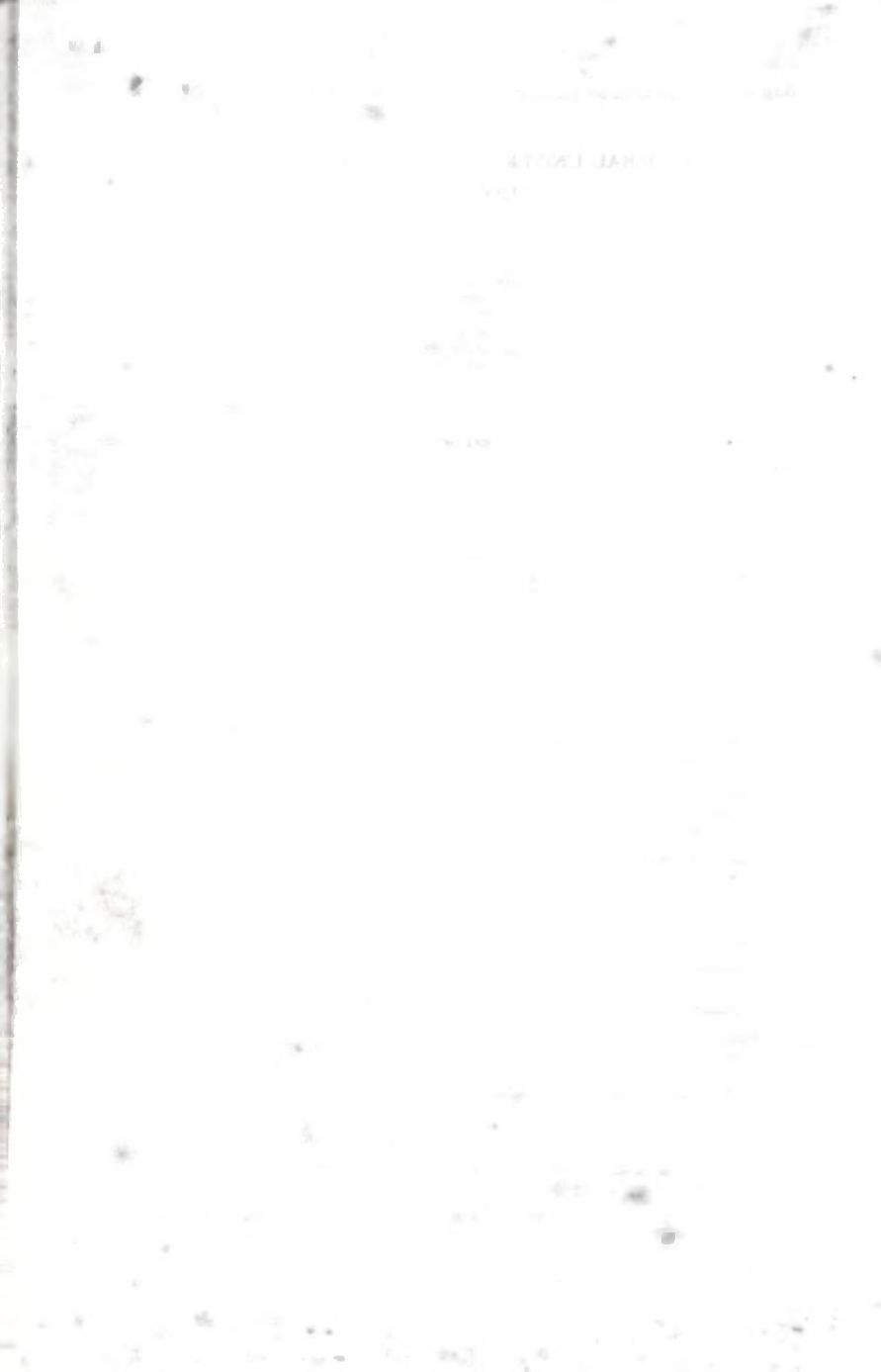
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SCHEDULES

SCHEDULE 1—Principal Officers of each University.

SCHEDULE 2—Transitional Provisions as to Property, Functions, etc.

SCHEDULE 3—Federal Universities of Technology Statute No. 1



Decree No. 13

[11th July 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Establishment, Constitution and Functions of Federal Universities of Technology

1.—(1) There are hereby established the following universities of technology, that is—

- (a) the Federal University of Technology, Akure ;
- (b) the Federal University of Technology, Minna ; and
- (c) the Federal University of Technology, Owerri.

Establishment
and objects
of Federal
Universities
of
Technology.

(2) Each University shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name.

(3) The objects of each University shall be—

(a) to encourage the advancement of learning and to hold out to all persons without distinction of race, creed, sex or political conviction the opportunity of acquiring a higher education in technology.

(b) to develop and offer academic and professional programmes leading to the award of diplomas, first degrees, postgraduate research and higher degrees which emphasize planning, adaptive, technical, maintenance, developmental and productive skills in the engineering, scientific, agricultural, medical, and allied professional disciplines with the aim of producing socially mature men and women with capability not only to understand, use and adapt existing technology but also to improve on it and develop new ones ;

(c) to act as agents and catalysts, through postgraduate training, research and innovation for the effective and economic utilisation, exploitation and conservation of the country's natural, economic and human resources ;

(d) to offer to the general population, as a form of public service, the results of training and research and to foster the practical applications of these results ;

(e) to establish appropriate relationships with other national institutions involved in training, research and development of technologies ;

(f) to identify the technological problems and needs of the society and to find solutions to them within the context of overall national development ;

(g) to provide and promote sound basic scientific training as a foundation for the development of technology and applied sciences, taking into account indigenous culture and the need to enhance national unity ; and

(h) to undertake any other activities appropriate for a university of technology of the highest standard.

Constitution and principal officers of each University.

2.—(1) Each University shall consist of—

- (a) a Chancellor ;
- (b) a Pro-Chancellor and a Council ;
- (c) a Vice-Chancellor and a Senate ;
- (d) a body to be called Congregation ;
- (e) a body to be called Convocation ;
- (f) the campuses and colleges of the University ;
- (g) the schools, institutes and other teaching and research units of the University ;
- (h) the persons holding the offices constituted by Schedule 1 to this Decree other than those mentioned in paragraphs (a) to (c) of this subsection ;
- (i) all graduates and undergraduates of the University ; and
- (j) all other persons who are members of the University in accordance with provision made by statute in that behalf.

(2) Schedule 1 to this Decree shall have effect with respect to the principal officers of each University therein mentioned.

(3) Provision shall be made by statute with respect to the constitution of the Council, the Senate, Congregation and Convocation.

Powers of each University and their exercise.

3.—(1) For the carrying out of its objects as specified in section 1 of this Decree each University shall have power—

- (a) to establish such campuses, colleges, institutes, schools, extra-mural departments and other teaching and research units within the University as may from time to time be deemed necessary or desirable subject to the approval of the National Universities Commission ;
- (b) to institute professorships, readerships or associate professorships, lectureships, and other posts and offices and to make appointments thereto ;
- (c) to institute and award fellowships, scholarships, exhibitions, bursaries, medals, prizes and other titles, distinctions, awards and forms of assistance ;
- (d) to provide for the discipline and welfare of members of the University ;
- (e) to hold examinations and grant degrees, diplomas, certificates and other distinctions to persons who have pursued a course of study approved by the University and have satisfied such other requirements as the University may lay down ;
- (f) to grant honorary degrees, fellowships or academic titles ;
- (g) to demand and receive from any student or any other person attending the University for the purpose of instruction such fees as the University may from time to time determine subject to the overall directives of the Minister ;
- (h) subject to section 18 of this Decree, to acquire, hold, grant, charge or otherwise deal with or dispose of movable and immovable property wherever situate ;
- (i) to accept gifts, legacies and donations, but without obligation to accept the same for a particular purpose unless it approves the terms and conditions attaching thereto ;

(j) to enter into contracts, establish trusts, act as trustee, solely or jointly with any other person, and employ and act through agents ;

(k) to erect, provide, equip and maintain libraries, laboratories, lecture halls, halls of residence, refectories, sports grounds, playing fields and other buildings or things necessary, suitable or convenient for any of the objects of the University ;

(l) to hold public lectures and to undertake printing, publishing and book selling ;

(m) subject to any limitations on conditions imposed by statute, to invest any moneys appertaining to the University by way of endowment, not being immediately required for current expenditure, in any investments or securities or in the purchase or improvement of land, with power from time to time to vary any such investments and to deposit any moneys for the time being not invested, with any bank on deposit or current account ;

(n) to borrow, whether on interest or not and if need be upon the security of any or all of the property movable or immovable of the University, such moneys as the Council may from time to time in its discretion find it necessary or expedient to borrow or to guarantee any loan, advances or credit facilities ;

(o) to make gifts for any charitable purpose ;

(p) to do anything which it is authorised or required by this Decree or by statute to do ; and

(q) to do all such acts or things, whether or not incidental to the foregoing powers, as may advance the objects of the University.

(2) Subject to the provisions of this Decree and of the statutes and without prejudice to section 7 (2) of this Decree, the powers conferred on the University by subsection (1) of this section shall be exercisable on behalf of the University by the Council or by the Senate or in any other manner which may be authorised by statute.

(3) The power of the University to establish further campuses and colleges within the University shall be exercisable by statute and not otherwise.

4.—(1) The Chancellor shall, in relation to each University, take precedence before all other members of the University, and when he is present shall preside at all meetings of Convocation held for conferring degrees.

Functions of the Chancellor and Pro-Chancellor.

(2) The Pro-Chancellor shall, in relation to each University, take precedence before all other members of the University, except the Chancellor and except the Vice-Chancellor when acting as Chairman of Congregation or Convocation and the Pro-Chancellor shall, when he is present, be the Chairman at all meetings of the Council.

5.—(1) Subject to the provisions of this Decree relating to the Visitor, the Council shall be the governing body of each University and shall be charged with the general control and superintendence of the policy, finances and property of the University.

Functions of the Council and its Finance and General Purposes Committee.

(2) There shall be a committee of the Council, to be known as the Finance and General Purposes Committee, which shall, subject to the directions of the Council, exercise control over the property and expenditure of the University and perform such other functions of the Council as the Council may from time to time delegate to it.

(3) Provision shall be made by statute with respect to the constitution of the Finance and General Purposes Committee.

(4) The Council shall ensure that proper accounts of the University are kept and that the accounts of the University are audited annually by an independent firm of auditors approved by the Council and that an annual report is published by the University together with certified copies of the said accounts as audited.

(5) Subject to this Decree and the statutes, the Council and the Finance and General Purposes Committee may each make rules for the purpose of exercising any of their respective functions or of regulating their own procedure.

(6) Rules made under subsection (5) of this section by the Finance and General Purposes Committee shall not come into force unless approved by the Council; and in so far and to the extent that any rules so made by that Committee conflict with any directions given by the Council whether before or after the coming into force of the rules in question, the directions of the Council shall prevail.

(7) There shall be paid to the members respectively of the Council, the Finance and General Purposes Committee and of any other committee set up by the Council allowances in respect of travelling and other reasonable expenses, at such rates as may from time to time be fixed by the Minister.

(8) The Council shall meet as and when necessary for the performance of its functions under this Decree and shall meet at least three times in every year.

(9) If requested in writing by any five members of the Council, the Chairman shall within twenty eight days after the receipt of such request call a meeting of the Council.

(10) Any request made under subsection (9) of this section shall specify the business to be considered at the meeting and no business not so specified shall be transacted at that meeting.

Functions
of the
Senate.

6.—(1) Subject to section 5 of this Decree and subsections (3) and (4) of this section and to the provisions of this Decree relating to the Visitor, it shall be the general function of the Senate to organise and control the teaching by the University, the admission of students where no other enactment provides to the contrary and the discipline of students; and to promote research at the University.

(2) Without prejudice to the generality of subsection (1) of this section and subject as there mentioned, it shall in particular be the function of the Senate to make provision for—

(a) the establishment, organisation and control of campuses, colleges, schools, institutes and other teaching and research units of the University and the allocation of responsibility for different branches of learning;

(b) the organisation and control of courses of study at the University and of the examinations held in conjunction with those courses, including the appointment of examiners, both internal and external ;

(c) the award of degrees, and such other qualifications as may be prescribed, in connection with examinations held as aforesaid ;

(d) the making of recommendations to the Council with respect to the award to any person of an honorary fellowship or honorary degree or the title of professor *emeritus* ;

(e) the establishment, organisation and control of halls of residence and similar institutions at the University ;

(f) the supervision of the welfare of students at the University and the regulation of their conduct ;

(g) the granting of fellowships, scholarships, prizes and similar awards in so far as the awards are within the control of the University ; and

(h) determining what descriptions of dress shall be academic dress for the purposes of the University, and regulating the use of academic dress.

(3) The Senate shall not establish any new campus, college, school, department, institute or other teaching and research units of the University, or any hall of residence or similar institution at the University without the approval of the Council.

(4) Subject to this Decree and the statutes, the Senate may make regulations for the purpose of exercising any function conferred on it either by the foregoing provisions of this section or otherwise or for the purpose of making provision for any matter for which provision by regulations is authorised or required by this Decree or by statute.

(5) Regulations shall provide that at least one of the persons appointed as the examiners at each final or professional examination held in conjunction with any course of study at the University is not a teacher at the University but is a teacher of the branch of learning to which the course relates at some other University of high repute or a person engaged in practising the profession in a reputable organisation or institution.

(6) Subject to a right of appeal to the Council from a decision of the Senate under this subsection, the Senate may deprive any person of any degree, diploma or other award of the University which has been conferred upon him if after due enquiry he is shown to have been guilty of dishonourable or scandalous conduct in gaining admission into the University or obtaining that award.

7.—(1) The Vice-Chancellor shall, in relation to each University, take precedence before all other members of the University except the Chancellor and, subject to section 4 of this Decree, except the Pro-Chancellor and any other person for the time being acting as Chairman of the Council.

Functions of
the Vice-
Chancellor.

(2) Subject to sections 5, 6 and 12 of this Decree, the Vice-Chancellor shall have the general function, in addition to any other functions conferred on him by this Decree or otherwise, of directing the activities of the University and shall be the chief executive and academic officer of the University and *ex-officio* Chairman of the Senate.

Transfer of Property, etc. to each University

Transfer of property.

8.—(1) All property held by or on behalf of the provisional council of each University shall, by virtue of this subsection and without further assurance, vest in the University and be held by it for the purpose of the University.

(2) The provisions of Schedule 2 to this Decree shall have effect with respect to, and to matters arising from, the transfer of property by this section and with respect to the other matters mentioned in that Schedule.

Statutes of each University

Power of each University to make statutes.

9.—(1) Subject to this Decree, each University may make statutes for any of the following purposes, that is to say—

(a) making provision with respect to the composition and constitution of any authority of the University ;

(b) specifying and regulating the powers and duties of any authority of the University, and regulating any other matter connected with the University or any of its authorities ;

(c) regulating the admission of students (where no other enactment provides to the contrary), and their discipline and welfare ;

(d) determining whether any particular matter is to be treated as an academic or a non-academic matter for the purposes of this Decree and of any statute, regulation or other instrument made thereunder ; or

(e) making provision for any other matter for which provision by statute is authorised or required by this Decree.

1964 No. 1.

(2) Subject to section 21 (6) of this Decree, the Interpretation Act 1964 shall apply in relation to any statute made under this section as it applies to a subsidiary instrument within the meaning of section 27 (1) of that Act.

(3) The Statute contained in Schedule 3 to this Decree shall be deemed to have come into force on the commencement of this Decree and shall be deemed to have been made under this section by each University.

(4) The power to make statutes conferred by this section shall not be prejudiced or limited in any way by reason of the inclusion or omission of any matter in or from the Statute contained in Schedule 3 to this Decree or any subsequent statute

Mode of exercising power to make statutes.

10.—(1) The power of each University to make statutes shall be exercised in accordance with the provisions of this section and not otherwise.

(2) A proposed statute shall not become law unless it has been approved—

(a) at a meeting of the Senate, by the votes of not less than two-thirds of the members present and voting ; and

(b) at a meeting of the Council, by the votes of not less than two-thirds of the members present and voting.

(3) A proposed statute may originate either in the Senate or in the Council, and may be approved as required by subsection (2) of this section by either one of those bodies before the other.

(4) A statute which—

(a) makes provision for or alters the composition or constitution of the Council, the Senate or any other authority of the University ; or

(b) provides for the establishment of a new campus or college or for the amendment or revocation of any statute whereby a campus or college is established,

shall not come into operation unless it has been approved by the President and Commander-in-Chief of the Armed Forces.

(5) For the purposes of section 1 (2) of the Interpretation Act 1964, a statute shall be treated as being made on the date on which it is duly approved by the Council after having been duly approved by the Senate, or on the date on which it is duly approved by the Senate after having been duly approved by the Council, as the case may be or, in the case of a statute falling within subsection (4) of this section on the date on which it is approved by the President and Commander-in-Chief of the Armed Forces.

(6) In the event of any doubt or dispute arising at anytime—

(a) as to the meaning of any provision of a statute ; or

(b) as to whether any matter is for the purposes of this Decree an academic or non-academic matter as they relate to such doubt or dispute ; the matter may be referred to the Visitor, who shall take such advice and make such decision thereon as he shall think fit.

(7) The decision of the Visitor on any matter referred to him under subsection (6) of this section shall be binding upon the authorities, staff and students of the University, and where any question as to the meaning of any provision of a statute has been decided by the Visitor under that subsection, no question as to the meaning of that provision shall be entertained by any court of law in Nigeria.

(8) Nothing in subsection (7) of this section shall affect any power of a court of competent jurisdiction to determine whether any provision of a statute is wholly or partly void as being *ultra vires* or as being inconsistent with the Constitution of the Federal Republic of Nigeria.

11. A statute may be proved in any court by the production of a copy thereof bearing or having affixed to it a certificate purporting to be signed by the Vice-Chancellor or the Secretary to the Council to the effect that the copy is a true copy of a statute of the University.

Proof of statutes.

Supervision and Discipline

12.—(1) The President and Commander-in-Chief of the Armed Forces shall be the Visitor of each University.

The Visitor.

(2) The Visitor shall as often as the circumstances may require, not being less than once every five years, conduct a visitation of the University or direct that such a visitation be conducted by such person or persons as the Visitor may deem fit and in respect of any of the affairs of the University.

(3) It shall be the duty of the bodies and persons comprising the University to make available to the Visitor, and to any other person conducting a visitation in pursuance of this section, such facilities and assistance as he or they may reasonably require for the purposes of a visitation.

Removal of certain members of Council.

13.—(1) If it appears to the Council that a member of the Council (other than the Pro-Chancellor or the Vice-Chancellor) should be removed from office on the ground of misconduct or inability to perform the functions of his office or employment, the Council shall make a recommendation to that effect through the Minister to the President and Commander-in-Chief of the Armed Forces and if the President and Commander-in-Chief of the Armed Forces, after making such enquiries (if any) as he may consider appropriate, approves the recommendation he may direct the removal of the person in question from office.

(2) It shall be the duty of the Minister to use his best endeavours to cause a copy of the instrument embodying a direction under sub-section (1) of this section to be served as soon as reasonably practicable on the person to whom it relates.

Removal and discipline of academic, administrative and professional staff.

14.—(1) If it appears to the Council that there are reasons for believing that any person employed as a member of the academic, administrative or professional staff of the University, other than the Vice-Chancellor, should be removed from his office or employment on the ground of misconduct or of inability to perform the functions of his office or employment, the Council shall—

- (a) give notice of those reasons to the person in question ;
- (b) afford him an opportunity of making representations in person on the matter to the Council ; and
- (c) if he so requests or any three members of the Council so request within the period of one month beginning with the date of the notice, make arrangements—
 - (i) for a joint committee of the Council and the Senate to investigate the matter and to report on it to the Council, and
 - (ii) for the person in question to be afforded an opportunity of appearing before and being heard by the investigating committee with respect to the matter,

and if the Council, after considering the report of the investigating committee, is satisfied that the person in question should be removed as aforesaid, the Council may so remove him by an instrument in writing signed on the directions of the Council.

(2) The Vice-Chancellor may, in a case of misconduct by a member of the staff which in the opinion of the Vice-Chancellor is prejudicial to the interests of the University, suspend such member and any such suspension shall forthwith be reported to the Council.

(3) For good cause, any member of the staff may be suspended from his duties or his appointment may be terminated by the Council ; and for the purposes of this subsection "good cause" means—

- (a) conviction for any offence which the Council considers to be such as to render the person concerned unfit for the discharge of the functions of his office ; or
- (b) any physical or mental incapacity which the Council, after obtaining medical advice, considers to be such as to render the person concerned unfit to continue to hold his office ; or
- (c) conduct of a scandalous or other disgraceful nature which the Council considers to be such as to render the person concerned unfit to continue to hold his office ; or

(d) conduct which the Council considers to be such as to constitute failure or inability of the person concerned to discharge the functions of his office or to comply with the terms and conditions of his service ; or

(e) conduct which the Council considers to be generally of such nature as to render the continued appointment or service of the person concerned prejudicial or detrimental to the interest of the University.

(4) Any person suspended pursuant to subsection (2) or (3) of this section shall be on half pay and the Council shall before the expiration of a period of three months after the date of such suspension consider the case against that person and come to a decision as to—

(a) whether to continue such person's suspension and if so on what terms (including the proportion of his emoluments to be paid to him) ;

(b) whether to reinstate such person in which case the Council shall restore his full emoluments to him with effect from the date of suspension ;

(c) whether to terminate the appointment of the person concerned in which case such a person shall not be entitled to the proportion of his emoluments withheld during the period of suspension ; or

(d) whether to take such lesser disciplinary action against such person (including the restoration of such proportion of his emoluments that might have been withheld) as the Council may determine.

(5) In any case where the Council, pursuant to this section, decides to continue a person's suspension or decides to take further disciplinary action against a person, the Council shall before the expiration of a period of three months from such decision come to a final determination in respect of the case concerning any such person.

(6) It shall be the duty of the person by whom an instrument of removal is signed in pursuance of subsection (1) of this section to use his best endeavours to cause a copy of the instrument to be served as soon as reasonably practicable on the person to whom it relates.

(7) Nothing in the foregoing provisions of this section shall—

(a) apply to any directive given by the Visitor in consequence of any visitation ; or

(b) prevent the Council from making regulations for the discipline of other categories of workers of the University as may be prescribed.

15.—(1) If on the recommendation of the Senate, it appears to the Vice-Chancellor, that a person appointed as an examiner for any examination of the University ought to be removed from his office or appointment, then, except in such cases as may be prescribed, the Vice-Chancellor may, after affording the examiner an opportunity of making representations in person on the matter to the Vice-Chancellor, remove the examiner from the appointment by an instrument in writing signed by the Vice-Chancellor.

Removal of examiners.

(2) Subject to the provisions of regulations made in pursuance of Section 6 (5) of this Decree, the Vice-Chancellor may, on the recommendation of the Senate, appoint an appropriate person as examiner in the place of the examiner removed in pursuance of subsection (1) of this section.

(3) It shall be the duty of the Vice-Chancellor, on signing an instrument of removal in pursuance of this section, to use his best endeavours to cause a copy of the instrument to be served as soon as reasonably practicable on the person to whom it relates.

Discipline of students.

16.—(1) Subject to the provisions of this section, where it appears to the Vice-Chancellor that any student of the University has been guilty of misconduct, the Vice-Chancellor may, without prejudice to any other disciplinary powers conferred on him by statute or regulations, direct—

(a) that the student shall not, during such period as may be specified in the direction, participate in such activities of the University, or make use of such facilities of the University, as may be so specified; or

(b) that the activities of the student shall, during such period as may be specified in the direction, be restricted in such manner as may be so specified; or

(c) that the student be rusticated for such period as may be specified in the direction; or

(d) that the student be expelled from the University.

(2) Where a direction is given under subsection (1) (c) or (d) of this section in respect of any student, that student may, within the prescribed period and in the prescribed manner appeal to the Council; and where such an appeal is brought, the Council shall, after causing such inquiry to be made in the matter as the Council considers just, either confirm or set aside the direction or modify it in such manner as the Council thinks fit.

(3) The fact that an appeal from a direction is brought in pursuance of subsection (2) of this section shall not affect the operation of the direction while the appeal is pending.

(4) The Vice-Chancellor may delegate his powers under this section to a disciplinary board consisting of such members of the University as he may nominate.

(5) Nothing in this section shall be construed as preventing the restriction or termination of a student's activities at the University otherwise than on the ground of misconduct.

(6) It is hereby declared that a direction under subsection (1) (a) of this section may be combined with a direction under subsection (1) (b) of this section.

Miscellaneous and General

Exclusion of discrimination on account of race, religion, etc.

17.—(1) No person shall be required to satisfy requirements as to any of the following matters, that is to say, race (including ethnic grouping), sex, place of birth or of family origin, or religious or political persuasion, as a condition of becoming or continuing to be a student at the University, the holder of any degree of the University or of any appointment or employment at the University, or a member of any body established by virtue of this Decree; and no person shall be subjected to any disadvantage or accorded any advantage in relation to the University, by reference to any of those matters.

(2) Nothing in subsection (1) of this section shall be construed as preventing the University from imposing any disability or restriction on any of the persons mentioned in that subsection where such person wilfully refuses or fails on grounds of religious belief to undertake any duty generally and uniformly imposed on all such persons or any group of them which duty, having regard to its nature and the special circumstances pertaining thereto is in the opinion of the University reasonably justifiable in the national interest.

18. Without prejudice to the provisions of the Land Use Act 1978, a University shall not dispose of or charge any land or an interest in any land (including any land transferred to the University by this Decree) except with the prior written consent, either general or special, of the President and Commander-in-Chief of the Armed Forces.

Provided that such consent shall not be required in the case of any lease or tenancy at a rack-rent for a term not exceeding twenty-one years or any lease or tenancy to a member of the University for residential purpose.

19. Except as may be otherwise provided by statute or by regulations, the quorum and procedure of any body of persons established by this Decree shall be as determined by that body.

20.—(1) Any body of persons established by this Decree shall, without prejudice to the generality of the powers of that body, have power to appoint committees, which need not consist exclusively of members of that body, and to authorise a committee established by it—

- (a) to exercise, on its behalf, such of its functions as it may determine ;
- (b) to co-opt members, and may direct whether or not co-opted members (if any) shall be entitled to vote in that committee.

(2) Any two or more such bodies may arrange for the holding of joint meetings of those bodies, or for the appointment of committees consisting of members of those bodies, for the purpose of considering any matter within the competence of those bodies or any of them, and either of dealing with it or of reporting on it to those bodies or any of them.

(3) Except as may be otherwise provided by statute or by regulations, the quorum and procedure of a committee established or meeting held in pursuance of this section shall be such as may be determined by the body or bodies which have decided to establish the committee or hold the meeting.

(4) Nothing in the foregoing provisions of this section shall be construed as—

- (a) enabling statutes to be made otherwise than in accordance with Section 10 of this Decree ; or
- (b) enabling the Senate to empower any other body to make regulations or to award degrees or other qualifications.

(5) The Pro-Chancellor and the Vice-Chancellor shall be members of every committee of which the members are wholly or partly appointed by the Council (other than a committee appointed to inquire into the conduct of the officer in question) ; and the Vice-Chancellor shall be a member of every committee of which the members are wholly or partly appointed by the Senate.

21.—(1) The seal of each University shall be such as may be determined by the Council and approved by the Chancellor ; and the affixing of the seal shall be authenticated by any member of the Council and by the Vice-Chancellor, Secretary to the Council or any other person authorised by statute.

(2) Any document purporting to be a document executed under the seal of the University shall be received in evidence and shall, unless the contrary is proved, be presumed to be so executed.

Restriction on disposal of land by University. 1978 No. 6.

Quorum and procedure of bodies established by this Decree.

Appointment of committees, etc.

Miscellaneous administrative provisions.

(3) Any contract or instrument which if made or executed by a person not being a body corporate would not be required to be under seal may be made or executed on behalf of the University by any person generally or specially authorised to do so by the Council.

(4) The validity of any proceedings of any body established in pursuance of this Decree shall not be affected by any vacancy in the membership of the body, or by any defect in the appointment of a member of the body or by reason that any person not entitled to do so took part in the proceedings.

(5) Any member of any such body who has a personal interest in any matter proposed to be considered by that body shall forthwith disclose his interest to the body and shall not vote on any question relating to that matter.

1964 No. 1.

(6) Nothing in Section 12 of the Interpretation Act 1964 (which provides for the application in relation to subordinate legislation of certain incidental provisions) shall apply to statutes or regulations made in pursuance of this Decree.

(7) The power conferred by this Decree on any body to make statutes or regulations shall include power to revoke or vary any statute (including the Statute contained in Schedule 3 of this Decree) or any regulation by a subsequent statute or, as the case may be, by a subsequent regulation and statutes and regulations may make different provision in relation to different circumstances.

(8) No stamp or other duty shall be payable in respect of any transfer of property to the University by virtue of Section 8, Section 18 or Schedule 2 to this Decree.

(9) Any notice or other instrument authorised to be served by virtue of this Decree may, without prejudice to any other mode of service, be served by post.

Interpretation.

22.—(1) In this Decree, unless the context otherwise requires—
“campus” means any campus which may be established by each University ;

“college” means any college which may be established by each University ;

“Council” means the Council established pursuant to Section 2 (1) (b) of this Decree for each University ;

“graduate” means a person on whom a degree, other than an honorary degree, has been conferred by each University ;

“Minister” means the Minister charged with responsibility for matters relating to higher education ;

“notice” means notice in writing ;

“officer” does not include the Visitor ;

“prescribed” means prescribed by statute or regulations

“professor” means a person designated as a professor of each University in accordance with provisions made in that behalf by statute or by regulations ;

“property” includes rights, liabilities and obligations ;

“provisional Council” means the provisional council appointed for each University by the Federal Executive Council with effect from 1st August 1980 ;

“regulations” means regulations made by the Senate or the Council ;

“Senate” means the Senate of each University established pursuant to Section 2 (1) (c) of this Decree ;

“school” means a unit of closely related academic programmes ;

“statute” means a statute made by each University under Section 9 of this Decree and in accordance with the provisions of Section 10 of this Decree, and “the statutes” means all such statutes as are in force from time to time ;

“teacher” means a person holding a full time appointment as a member of the teaching or research staff of each University ;

“undergraduate” means a person *in statu pupillari* at each University, other than—

(a) a graduate ; and

(b) a person of such description as may be prescribed for the purposes of the definition ;

“University” means any of the Federal Universities of Technology established under Section 1 of this Decree.

(2) It is hereby declared that where in any provision of this Decree it is laid down that proposals are to be submitted or a recommendation is to be made by one authority to another through one or more intermediate authorities, it shall be the duty of every such intermediate authority to forward any proposals or recommendations received by it in pursuance of that provision to the appropriate authority ; but any such intermediate authority may, if it thinks fit, forward therewith its own comments thereon.

23. This Decree may be cited as the Federal Universities of Technology Decree 1986. Citation,

SCHEDULES

SCHEDULE 1

Section 2 (2)

PRINCIPAL OFFICERS OF THE UNIVERSITY

The Chancellor

1. The Chancellor shall be appointed by and hold office at the pleasure of the President and Commander-in-Chief of the Armed Forces.

The Pro-Chancellor

2.—(1) The Pro-Chancellor shall be appointed or removed from office by the President and Commander-in-Chief of the Armed Forces.

(2) Subject to the provisions of this Decree, the Pro-Chancellor shall hold office for a period of four years beginning with the date of his appointment.

The Vice-Chancellor

3.—(1) The Vice-Chancellor shall be appointed or removed from office by the President and Commander-in-Chief of the Armed Forces after consultation with the University Council.

(2) The Vice-Chancellor shall hold office for four years in the first instance and shall be eligible for re-appointment for a second term of three years, thereafter he shall no longer be eligible for appointment until at least four years have elapsed since he last held office as Vice-Chancellor.

(3) Subject to this paragraph, the Vice-Chancellor shall hold office on such terms as to emoluments and otherwise as may be specified in his instrument of appointment.

Deputy Vice-Chancellors

4.—(1) There shall be for each University at least one deputy Vice-Chancellor and such number of additional deputy Vice-Chancellors as may be prescribed who shall assist the Vice-Chancellor in his duties and one of whom shall act in the place of the Vice-Chancellor when the office of Vice-Chancellor is vacant or the Vice-Chancellor is for any reason absent or otherwise unable to perform his functions as Vice-Chancellor.

(2) A deputy Vice-Chancellor shall be appointed in such manner as may be specified by statute.

(3) Subject to the provisions of this Decree, a deputy Vice-Chancellor shall hold office for a period of two years beginning with the effective date of his appointment, and on such terms as to the emoluments of his office and otherwise as may be specified in his instrument of appointment.

(4) A person who has held office as deputy Vice-Chancellor for a continuous period of not less than four years, or would so have held it but for his resignation, shall not be eligible for appointment as deputy Vice-Chancellor during the two years immediately following the end of that period.

Other Principal Officers of each University

5.—(1) There shall be for each University—

- (a) a Registrar ;
- (b) a Bursar ; and
- (c) a Librarian ;

all of whom shall be responsible to the Vice-Chancellor for the day-to-day administrative work of the University except as regards matters for which the bursar is responsible in accordance with sub-paragraph (3) of this paragraph.

(2) The Registrar shall be the chief administrative officer of the University and shall by virtue of that office be the secretary to the Council, the Senate, Congregation and Convocation.

(3) The Bursar shall be the chief financial officer of the University and shall be responsible to the Vice-Chancellor for the day-to-day administration and control of the financial affairs of the University.

(4) The Librarian shall be responsible to the Vice-Chancellor for the administration of the University library and the co-ordination of all library services in the University and its campuses, colleges, schools and institutes and other teaching or research units.

(5) The officers aforesaid shall be appointed in such manner as may be specified by statute and shall hold office for such period and on such terms as to the emoluments of their offices and otherwise as may be specified.

(6) The scope of the responsibilities of the officers specified in sub-paragraph (1) of this paragraph and how they relate to each other shall be prescribed by statute.

(7) Any question as to the scope of the responsibilities of the aforesaid officers shall, subject to sub-paragraph (6) of this paragraph be determined by the Vice-Chancellor.

Resignation and Re-appointment

6.—(1) Any officer mentioned in the foregoing provisions of this Schedule may resign his office—

(a) in the case of the Chancellor or Pro-Chancellor, by notice to the President and Commander-in-Chief of the Armed Forces.

(b) in any other case, by notice to the Council and the Council shall, in the case of the Vice-Chancellor, immediately notify the Minister.

(2) Without prejudice to paragraph 4 of this Schedule, a person who has ceased to hold an office so mentioned otherwise than by removal for misconduct shall be eligible for re-appointment to that office.

SCHEDULE 2

Section 8 (2)

TRANSITIONAL PROVISIONS AS TO PROPERTY, FUNCTIONS, ETC.

Transfer of property to University

1. Without prejudice to the generality of Section 8 (1) of this Decree—

(a) the reference in that subsection to property held by the provisional council shall include a reference to the right to receive and give a good discharge for any grants or contributions which may have been voted or promised to the provisional council ;

(b) all debts and liabilities of the provisional council outstanding shall become debts or liabilities of the University.

2.—(1) All agreements, contracts, deeds and other instruments to which the provisional council was a party shall so far as possible and subject to any necessary modifications, have effect as if the University had been a party thereto in place of the provisional council.

(2) Documents not falling within sub-paragraph (1) of this paragraph including enactments, which refer whether specially or generally to the provisional council, shall be construed in accordance with that sub-paragraph so far as applicable.

(3) Any legal proceedings or application to any authority pending by or against the provisional council may be continued by or against the University.

Registration of Transfers

3.—(1) If the law in force at the place where any property transferred by this Decree is situated provides for the registration of transfers of property of the kind in question (whether by reference to an instrument of transfer or otherwise), the law shall, so far as it provides for alterations of a register (but not for avoidance of transfers, the payment of fees or any other matter) apply with the necessary modifications to the property aforesaid.

(2) It shall be the duty of the body to which any property is transferred by this Decree to furnish the necessary particulars of the transfer to the proper officer of the registration authority, and of that officer to register the transfer accordingly.

Transfer of functions, etc.

4.—(1) The first meeting of the Council shall be convened by the Pro-Chancellor on such date and in such manner as he may determine.

(2) The persons who were members of the provisional council shall be deemed to constitute the Council until the date when the Council as set up under Schedule 3 of this Decree shall have been duly constituted.

(3) The first meeting of the Senate as constituted by this Decree shall be convened by the Vice-Chancellor on such date and in such manner as he may determine.

(4) The persons who were members of the Senate immediately before the coming into force of this Decree shall be deemed to constitute the Senate of the University until the date when the Senate as set up under Schedule 3 of this Decree shall have been duly constituted.

(5) Subject to any regulations which may be made by the Senate after the date on which this Decree is made, the schools, school boards and students of the University immediately before the coming into force of this Decree shall on that day become schools, school boards and students of the University as constituted by this Decree.

(6) Persons who were deans or associate deans of schools or members of school boards shall continue to be deans or associate deans or become members of the corresponding school boards, until new appointments are made in pursuance of the statutes.

5. Any person who was a member of the staff of the University as established or was otherwise employed by the provisional council shall become the holder of an appointment at the University with the status, designation and functions which correspond as nearly as may be to those which appertained to him as member of that staff or as such an employee.

SCHEDULE 3

Section 9 (3)

FEDERAL UNIVERSITIES OF TECHNOLOGY

STATUTE NO. 1

ARRANGEMENT OF ARTICLES

Article

1. The Council.
2. The Finance and General Purposes Committee.
3. The Senate.
4. Congregation.
5. Convocation.
6. Division of Schools.
7. School Boards.
8. Dean of the School.
9. Selection of certain Principal Officers.
10. Creation of Academic Posts.
11. Appointment of Academic Staff.
12. Appointment of Administrative and Professional Staff.
13. Interpretation.
14. Citation.

The Council

1.—(1) The Council shall consist of—

(a) the Pro-Chancellor ;

(b) the Vice-Chancellor and Deputy Vice-Chancellors ;

(c) six persons representing a variety of interests and broadly representative of the whole Federation appointed by the President and Commander-in-Chief of the Armed Forces ;

(d) three persons appointed by the Senate from among the members of that body ;

(e) one person appointed by Congregation from among the members of that body ;

(f) one person appointed by Convocation from among the members of that body ;

(g) the Permanent Secretary of the Ministry of Education, or, in his absence, such member of his Ministry as he may designate to represent him ; and

(h) the Permanent Secretary of the Ministry of Science and Technology or, in his absence, such other member of his Ministry as he may designate to represent him.

(2) Any member of the Council holding office otherwise than in pursuance of paragraph (1) (a), (b), (g) or (h) of this article may, by notice to the Council, resign his office.

(3) A member of the Council holding office otherwise than in pursuance of paragraph (1) (a), (b), (g) or (h) of this article shall, unless he previously vacates it, vacate that office on the expiration of the period of four years beginning with effect from the 1st of August in the year in which he was appointed.

(4) Where a member of the Council holding office otherwise than in pursuance of paragraph (1) (a), (b), (g) or (h) of this article vacates office before the expiration of the period aforesaid, the body or person by whom he was appointed may appoint a successor to hold office for the residue of the term of his predecessor.

(5) A person ceasing to hold office as a member of the Council otherwise than by removal for misconduct shall be eligible for re-appointment for only one further period of four years.

(6) The quorum of the Council shall be five at least one of whom shall be a member appointed pursuant to paragraph (1) (c) or (g) of this article.

(7) If the Pro-Chancellor is not present at a meeting of the Council, such other member of the Council present at the meeting, as the Council may appoint as respects that meeting, shall be the chairman at that meeting, and subject to Section 4 of the Decree and the foregoing provisions of this paragraph, the Council may regulate its own procedure.

(8) Where the Council desires to obtain advice with respect to any particular matter, it may co-opt not more than two persons for that purpose, and the persons co-opted may take part in the deliberations of the Council at any meeting but shall not be entitled to vote.

The Finance and General Purposes Committee

2.—(1) The Finance and General Purposes Committee of the Council shall consist of—

(a) the Pro-Chancellor, who shall be the chairman of the Committee at any meeting at which he is present ;

(b) the Vice-Chancellor and Deputy Vice-Chancellors ;

(c) six other members of the Council appointed by the Council, two of whom shall be selected from among the three members of the Council appointed by the Senate and one member appointed to the Council by Congregation ;

(d) the Permanent Secretary of the Ministry of Education, or, in his absence, such member of his Ministry as he may designate to represent him ; and

(e) the Permanent Secretary of the Ministry of Science and Technology or, in his absence, such member of his Ministry as he may designate to represent him.

(2) The quorum of the Committee shall be five.

(3) Subject to any directions given by the Council, the Committee may regulate its own procedure.

The Senate

3.—(1) The Senate shall consist of—

(a) the Vice-Chancellor and Deputy Vice-Chancellors ;

(b) the deans of the several schools ;

(c) the directors of the several institutes ;

(d) the professors ;

(e) the provosts of the several colleges ;

(f) the librarian ;

(g) the persons for the time being holding such appointments on the staff of the University as may be specified by the Vice-Chancellor ;

(h) such teachers, not being more than one-third of the total number of non-elected members, elected by Congregation and at least one of whom shall come from each school ; and

(i) two members representing the interest of the professional bodies outside the University appointed by the Senate on the recommendation of the Vice-Chancellor.

(2) The Vice-Chancellor shall be the chairman at all meetings of the Senate when he is present ; and in his absence any of the Deputy Vice-Chancellors present at the meeting as the Senate may appoint for that meeting shall be the chairman at the meeting.

(3) The quorum of the Senate shall be one-quarter or the nearest whole number less than one-quarter ; and subject to paragraph (2) of this article, the Senate may regulate its own procedure.

(4) An elected member may, by notice to the Senate, resign his office.

(5) Subject to paragraph (7) of this article, there shall be elections for the selection of elected members which shall be held in the prescribed manner on such day in the month of May or June in each year as the Vice-Chancellor may from time to time determine.

(6) An elected member shall hold office for the period of two years beginning with 1st August in the year of his election, and may be a candidate at any election held in pursuance of paragraph (5) of this article in the year in which his period of office expires, so however that no person shall be such a candidate if at the end of his current period of office he will have held office as an elected member for a continuous period of six years or would have so held office if he had not resigned it.

(7) No election shall be held in pursuance of this article in any year if the number specified in the certificate given in pursuance of paragraph (10) of this article does not exceed by more than one the figure which is thrice the number of those elected members holding office on the date of the certificate who do not vacate office during that year in pursuance of paragraph (6) of this article.

(8) For the avoidance of doubt it is hereby declared that no person shall be precluded from continuing in or taking office as an elected member by reason only of a reduction in the total of non-elected members occurring on or after 30th April in any year in which he is to continue in or take office as an elected member.

(9) If so requested in writing by any fifteen members of the Senate, the Vice-Chancellor, or in his absence any of the Deputy Vice-Chancellors duly appointed by him, shall convene a meeting of the Senate to be held not later than the tenth day following that on which the request was received.

(10) In this article "total of non-elected members" means as respects any year, such number as may be certified by the Vice-Chancellor on the 30th April of that year to be the number of persons holding office as members of the Senate on that day otherwise than as elected members.

Congregation

4.—(1) Congregation shall consist of —

- (a) the Vice-Chancellor and the Deputy Vice-Chancellors ;
- (b) the full time members of the academic staff ;
- (c) the Registrar ;
- (d) the Bursar ;
- (e) the Librarian ;
- (f) the Director of Works ;
- (g) the Director of Health Services and ;
- (h) every member of the administrative staff who holds a degree other than an honorary degree, of any university recognised for the purposes of this Statute by the Vice-Chancellor.

(2) Subject to Section 4 of the Decree, the Vice-Chancellor shall be the chairman at all meetings of Congregation when he is present ; and in his absence any of the deputy Vice-Chancellors present at the meeting as Congregation may appoint for that meeting, shall be the chairman at the meeting.

(3) The quorum of Congregation shall be one-third or the whole number nearest to one-third of the total number of members of Congregation or fifty, whichever is less,

- (4) A certificate signed by the Vice-Chancellor specifying—
- (a) the total number of members of Congregation for the purposes of any particular meeting or meetings of Congregation ; or
 - (b) the names of the persons who are members of Congregation during a particular period ;
- shall be conclusive evidence of that number or, as the case may be, of the names of those persons.

(5) Subject to the foregoing provisions of this article, Congregation may regulate its own procedure.

(6) Congregation shall be entitled to express by resolutions or otherwise its opinion on all matters affecting the interest and welfare of the University and shall have such other functions in addition to the function of electing a member of the Council, as may be provided by statute or regulations.

Convocation

5.—(1) Convocation shall consist of—

- (a) the officers of the University mentioned in Schedule 1 to the Decree ;
- (b) all teachers within the meaning of the Decree ;
- (c) all other persons whose names are registered in accordance with paragraph (2) of this article.

(2) A person shall be entitled to have his name registered as a member of Convocation if—

- (a) he is either a graduate of the University or a person satisfying such requirements as may be prescribed for the purposes of this paragraph ; and
- (b) he applies for the registration of his name in the prescribed manner and pays the prescribed fees.

(3) Regulations shall provide for the establishment and maintenance of a register for the purpose of this paragraph and, subject to paragraph (4) of this article may provide for the payment from time to time of further fees by persons whose names are on the register and for the removal from the register of the name of any person who fails to pay those fees.

(4) The person responsible for maintaining the register shall, without the payment of any fees, ensure that the names of all persons who are for the time being members of Convocation by virtue of paragraph (1) (a) or (b) of this article are entered and retained on the register.

(5) A person who reasonably claims that he is entitled to have his name on the register shall be entitled on demand to inspect the register or a copy of the register at the principal offices of the University at all reasonable times.

(6) The register shall, unless the contrary is proved, be sufficient evidence that any person named therein is, and that any person not named therein is not, a member of Convocation ; but for the purpose of ascertaining whether a particular person was such a member on a particular date, any entries in and deletions from the register made on or after that date shall be disregarded.

(7) The quorum of Convocation shall be fifty or one-third or the whole number nearest to one-third of the total number of members of Convocation, whichever is less.

(8) Subject to Section 4 of the Decree, the Chancellor shall be chairman at all meetings of Convocation when he is present, and in his absence the Vice-Chancellor shall be the chairman at the meeting.

(9) Convocation shall have such functions, in addition to the function of appointing a member of the Council, as may be provided by statute or regulations.

Division of School

6. Each school shall be divided into such number of branches as may be prescribed.

School Boards

7.—(1) There shall be established in respect of each school a board of studies which, subject to the provisions of this Statute, and subject to the directions of the Vice-Chancellor, shall—

(a) regulate the teaching and study of, and the conduct of examinations connected with, the subjects assigned to the school ;

(b) deal with any other matter assigned to it by statute or by the Vice-Chancellor or by the Senate ; and

(c) advise the Vice-Chancellor or the Senate on any matter referred to it by the Vice-Chancellor or the Senate.

(2) Each school board of studies shall consist of—

(a) the Vice-Chancellor ;

(b) the dean ;

(c) the persons severally in charge of the branches of the school ;

(d) such of the teachers assigned to the school and having the prescribed qualifications as the board may determine ; and

(e) such persons whether or not members of the University as the board may determine with the general or special approval of the Senate.

(3) The quorum of the board shall be eight members or one-quarter, whichever is greater, of the members for the time being of the board ; and subject to the provisions of this Statute and to any provision made by regulations in that behalf, the board may regulate its own procedure.

Dean of the School

8.—(1) The board of each school shall at a meeting in the last term of any academic year in which the term of office of the dean expires nominate one of its members, being one of the professors assigned to that teaching unit, for appointment by the Senate as dean of the school.

(2) The person appointed under paragraph 1 of this article shall act as dean of the school and chairman at all meetings of the school board when he is present and shall be a member of all committees and other boards appointed by the school.

(3) The dean shall hold office for two years and shall be eligible for re-appointment for one further period of two years. Thereafter he shall not be eligible for re-appointment until two years have elapsed.

(4) The dean of a school shall exercise general superintendence over the academic and administrative affairs of the school.

(5) It shall be the function of the dean to present to Convocation for the conferment of degrees persons who have qualified for the degrees of the University at examinations held in the branches of learning for which responsibility is allocated to that school.

(6) There shall be a committee to be known as the committee of deans consisting of all the deans of the several schools and that committee shall advise the Vice-Chancellor on all academic matters and on particular matters referred to the University Council by the Senate.

(7) The dean of a school may be removed from office for good cause by the school board after a vote would have been taken at a meeting of the board, and in the event of a vacancy occurring following the removal of a dean, an acting dean may be appointed by the Vice-Chancellor: provided that at the next school board meeting an election shall be held for a new dean.

(8) In this article, "good cause" has the same meaning as in Section 14 (3) of the Decree.

Selection of certain Principal Officers

9.—(1) When a vacancy occurs in the office of a Deputy Vice-Chancellor, the Registrar, Bursar, Librarian, or Director of Works, a selection board shall be constituted by the Council which shall consist of—

- (i) the Pro-Chancellor ;
- (ii) the Vice-Chancellor ;
- (iii) two members appointed by the Council, not being members of the Senate ; and
- (iv) two members appointed by the Senate.

(2) The selection board, after making such inquiries as it thinks fit, shall recommend a candidate to the Council for appointment to the vacant office ; and after considering the recommendation of the board the Council may make an appointment to that office.

Creation of Academic Posts

10. Recommendations for the creation of posts other than those mentioned in article 9 of this Statute shall be made by the Senate to the Council through the Finance and General Purposes Committee.

Appointment of Academic Staff

11.—(1) Subject to the Decree and statutes, the filling of vacancies in academic posts (including newly created ones) shall be the responsibility of the Senate.

(2) For the purpose of filling such vacancies, suitable selection boards to select and make appointments on behalf of the Council shall be set up.

(3) For appointments to professorships, associate professorships or readerships or equivalent posts, a board of selection, with power to appoint, shall consist of—

- (a) the Vice-Chancellor ;
- (b) two members appointed by the Council ;
- (c) four members appointed by the Senate, at least two of whom shall be members of the Senate, while the other two members shall be professional peers in the professional area in which an appointment is to be considered ;
- (d) if the post is tenable at a college, the provost of the college ;

(e) if the post is within a school, institute or other teaching unit in the University, the dean of the school or the teaching unit, or the director of the institute, as the case may be ; and

(f) such other persons, not exceeding two in number, deemed capable of helping the board in assessing both the professional and academic suitability of a candidate under consideration, as the Senate may from time to time appoint.

(4) For other academic posts, a selection board, with power to appoint, shall consist of—

(a) the Vice-Chancellor ;

(b) four members appointed by the Senate, at least two of whom shall be members of the Senate, while the other two members shall be professional peers in the professional area in which an appointment is to be considered ;

(c) if the post is tenable at a college, the provost of the college ;

(d) if the post is within a school, institute or other teaching unit in the University, the dean of the school or the teaching unit or the director of the institute, as the case may be ; and

(e) such other persons, not exceeding two in number, deemed capable of helping the board in assessing both the professional and academic suitability of a candidate under consideration, as the Senate may from time to time appoint.

(5) All appointments to senior library posts shall be made in the same way as equivalent appointments in the academic cadre ; and for all such posts other than that of the Librarian, the Librarian shall be a member of the selection board.

(6) Boards of selection may interview candidates directly or consider the reports of specialists interviewing panels and shall in addition, in the case of professorships, associate professorships, readerships or equivalent posts, consider the reports of external assessors relevant to the area in which the appointment is being considered.

Appointment of Administrative and Professional Staff

12.—(1) The administrative and professional staff of the University, other than those mentioned in article 9 of this Statute, shall be appointed by the Council or on its behalf by the Vice-Chancellor or the Registrar in accordance with delegation of any powers made by the Council in that behalf.

(2) In the case of administrative or professional staff who have close and important contacts with the academic staff, there shall be Senate participation in the process of selection.

Interpretation

13. In this Statute, the expression "the Decree" means the Federal Universities of Technology Decree 1985 and any word or expression defined in the Decree has the same meaning in this Statute.

Citation

14. This Statute may be cited as the Federal Universities of Technology Statute No. 1.

MADE at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its purport)*

The Decree provides for the establishment of three Federal Universities of Technology.

Apart from its orientation to science and technology, each of the Universities has largely the same configuration as any other existing Federal University.

However, in order to facilitate inter-disciplinary approach to teaching and research, the more flexible "schools" structure has been chosen as major units rather than the more compartmentalised faculty or department units.

The Decree envisages the appointment of more than one Deputy Vice-Chancellor to enable the Vice-Chancellor concentrate more on policy rather than routine matters.

The provisional council set up in August 1980 to undertake the ground-work for the establishment of each University would stand dissolved as soon as the Decree is promulgated into law.

**CUSTOMS, IMMIGRATION AND PRISONS SERVICES
BOARD DECREE 1986**



ARRANGEMENT OF SECTIONS

<i>Section</i>	
<i>Establishment of Customs, Immigration and Prisons Services Board, etc.</i>	5. Power to appoint Administrative Secretary other staff of the Board.
1. Establishment of Customs, Immigration and Prisons Services Board.	6. Power of delegation.
2. Membership of the Board.	7. Pensions.
3. Functions.	8. Staff regulations.
4. Powers of the Board.	9. Transitional provisions.
	10. Interpretation.
	11. Citation.

Decree No. 14

[11th July 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Establishment of Customs, Immigration and Prisons Services Board, etc.

1.—(1) There is hereby established under the control of the Ministry a joint board to be known as the Customs, Immigration and Prisons Services Board (hereafter in this Decree referred to as "the Board") which shall be responsible for the administration of the Customs and Excise Management Act 1958, the Immigration Act 1963 and the Prisons Act 1972.

(2) Accordingly—

(a) the Board of Customs and Excise established pursuant to the Customs and Excise Management Act 1958 is hereby abolished and any reference to that Board in the said Act shall be construed as a reference to the Customs, Immigration and Prisons Services Board established under this Decree ;

(b) any reference to Minister in the Customs and Excise Management Act 1958 shall be construed as a reference to the Minister responsible for matters relating to internal affairs.

2.—(1) The Board shall comprise—

(a) the Minister who shall be the Chairman ;

(b) one person to represent the Ministry charged with responsibility for matters relating to internal affairs ;

(c) one person to represent the Ministry charged with responsibility for matters relating to finance ;

Establish-
ment of
Customs,
Immigration
and Prisons
Services,
Board.
1958 No. 58.
1963 No. 5.
1972 No. 9.

Membership
of the Board.

- (d) one person to represent the Ministry charged with responsibility for matters relating to transport ;
- (e) one person to represent the Ministry charged with responsibility for matters relating to trade ;
- (f) one person to represent the Ministry charged with responsibility for matters relating to industries ;
- (g) the Director of Customs and Excise ;
- (h) the Director of Immigration ;
- (i) the Director of the Nigerian Prisons Services ;
- (j) the Legal Adviser to the Ministry charged with responsibility for matters relating to internal affairs ;
- (k) two other persons, who shall be full time members, to be appointed by the President, Commander-in-Chief of the Armed Forces.
- (2) A member of the Board other than an *ex-officio* member shall hold office for a period of 4 years and shall be eligible for re-appointment for one further period of 4 years.
- (3) Notwithstanding the provisions of subsection (2) of this section, a member of the Board other than an *ex-officio* member—
- (a) may at any time resign his appointment by giving notice in writing of his resignation addressed to the Minister ;
- (b) shall vacate his office if the Minister is satisfied that—
- (i) the member has absented himself from 2 consecutive meetings of the Board without permission of the Chairman ; or
- (ii) the member by reason of mental or physical infirmity or any other cause is incapable of discharging the duties of his office.
- (4) The provisions of the Schedule to this Decree shall have effect with respect to the proceedings of the Board and the other matters therein mentioned.

Functions and Powers of the Board

Functions.

3. The Board shall be responsible for—
- (a) formulating the general policy guidelines for the Customs, Immigration and Prisons Services (hereinafter in this Decree referred to as the "affected Services") ;
- (b) administering the Customs and Excise Management Act 1958, the Immigration Act 1963 and the Prisons Act 1972, and accordingly the Board shall—
- (i) subject to the general control of the Minister, control and manage the administration of the customs and excise, immigration and prisons laws ;
- (ii) collect the revenues of customs and excise and account for them in such manner as the Minister shall from time to time direct.

Powers of the Board.

- 4.—(1) The powers—
- (a) vested in the Minister in sections 5 and 6 of the Immigration Act 1963 ;
- (b) vested in the President, Commander-in-Chief of the Armed Forces and the Federal Civil Service Commission in sections 15 and 16 of the Prisons Act 1972 ; and

(c) being exercised by the Federal Civil Service Commission under paragraph 3 of Part 1 of the Third Schedule to the Constitution of the Federal Republic of Nigeria 1979 to appoint and exercise disciplinary control over staff of the Departments of Customs and Excise and Immigration, are hereby vested in the Board.

(2) The Board shall have power—

(a) to appoint persons to hold or act in all the offices in the affected Services, including power to make appointments on promotion or transfer and to confirm appointments ; and

(b) to dismiss and exercise other disciplinary control over persons appointed pursuant to paragraph (a) of this subsection.

(3) The power conferred on the Board under subsection (2) of this section shall, notwithstanding anything to the contrary in any other enactment, include the power to appoint and exercise disciplinary control over—

(a) the Director of Customs and Excise ;

(b) the Director of Immigration; and

(c) the Director of the Nigerian Prison Services.

(4) If the Board thinks it expedient that any vacancy in the staff of the affected Services should be filled by a person holding office in the civil service of the Federation or of a State, it shall notify the appropriate Civil Service Commission to that effect and thereafter the Board may by arrangement with the Civil Service Commission concerned, cause such vacancy to be filled by way of secondment or transfer.

(5) Where any member of a Civil Service is seconded under subsection (4) of this section, he shall be notified of the terms and conditions of the secondment; and the secondment shall be without prejudice to any pension rights which but for the secondment would still accrue to him.

(6) A person seconded pursuant to subsection (4) of this section may elect subject to the approval of the Board to be transferred to the affected Services.

(7) Any member of staff of the affected Services may elect to be transferred or seconded to any other public service of the Federation and such right of transfer or secondment shall not operate to the disadvantage of the officer concerned.

5. There shall be appointed by the Board—

(a) an Administrative Secretary who shall be responsible for the day-to-day administrative work of the Board, and perform such other functions as the Board may from time to time assign to him ; and

(b) such other members of staff as may appear necessary to the Board for the efficient conduct of its functions under this Decree.

6.—(1) The Board may, subject to such conditions as it may think fit, delegate any of its powers under this Decree—

(a) to any of the affected Services ;

Power to
appoint
Administra-
tive Secre-
tary and
other staff of
the Board.

Power of
delegation.

- (b) to any officer in the service of the affected Services ; or
 (c) to a committee consisting of such number of persons, one of whom shall be named as chairman, as may be prescribed by the Board.

(2) Notwithstanding subsection (1) of this section or any other provision in this Decree, the Board shall not delegate any of its powers aforesaid in respect of any office on Grade Level 08 and above.

Miscellaneous

Pensions.
1979 No. 102.

7.—(1) It is hereby declared that service in the affected Services shall be approved service for the purposes of the Pensions Act 1979 and, accordingly, officers and other persons employed in the affected Services shall in the affected Services be entitled to pensions, gratuities and other retirement benefits as are prescribed thereunder, so however that nothing in this Decree shall prevent the appointment of a person to any office on terms which preclude the grant of a pension, gratuity or other retirement benefit in respect of that office.

(2) For the purposes of the application of the provisions of the Pensions Act 1979, any power exercisable thereunder by a Minister or other authority of the Government of the Federation, other than the power to make regulations under section 23 thereof, is hereby vested in and shall be exercisable by the Board and not by any other person or authority.

Staff Regula-
tions.

8.—(1) Subject to the provisions of this Decree, the Board may with the approval of the Minister make regulations relating generally to the conditions of service, including the power to fix salaries and allowances of the staff of the affected Services, and, without prejudice to the generality of the foregoing, such regulations may provide for—

- (a) the composition of the membership of any committee appointed pursuant to section 5 of this Decree ;
 (b) the appointment, promotion and disciplinary control, including dismissal of staff of the affected Services ;
 (c) appeals by such staff against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to the conditions of service of the civil service of the Federation shall, with such modifications as may be necessary, be applicable to the staff of the affected Services.

(2) Any regulations made under subsection (1) of this section need not be published in the Gazette but the Board shall cause them to be brought to the notice of all affected persons in such manner as it may from time to time determine.

Transitional
provisions.

9. Any person who, immediately before the coming into force of this Decree is the holder of any office in the affected Services shall on the commencement of this Decree, continue in office and be deemed to have been appointed to his office by the Board under this Decree.

Interpreta-
tion.

10. In this Decree unless the context otherwise requires—

“affected Services” means the Customs, Immigration and Prisons Services ;

"Board" means the Customs, Immigration and Prisons Services Board established under section 1 of this Decree.

"Minister" means the Minister charged with responsibility for matters relating to internal affairs ; and "Ministry" shall be construed accordingly.

11. This Decree may be cited as the Customs, Immigration and Prisons Services Board Decree 1986. Citation.

SCHEDULE

Section 2 (2)

PROCEEDINGS OF THE BOARD

1. Subject to the provisions of this Decree and of section 26 of the Interpretation Act 1964 (which provides for decisions of a statutory body to be taken by a majority of the members of the body and for the person presiding to have a second or casting vote), the Board may make standing orders regulating the proceedings of the Board or any committee thereof. 1964 No. 1.

2. The quorum of the Board shall be five and the quorum of any committee of the Board shall be determined by the Board.

3. At any meeting of the Board, the Chairman shall preside, and in his absence, the members present shall elect one of their number to preside at the meeting.

4. The validity of any proceedings of the Board or a committee thereof shall not be affected by any vacancy in the membership of the Board or committee or by any defect in the appointment of a member of the Board or of a person to serve on the committee or by reason that a person not entitled to do so took part in the proceedings.

MADE at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree establishes a joint board to be known as the Customs, Immigration and Prisons Services Board to administer the customs and excise, immigration and prison laws.



**MOTOR VEHICLES (THIRD PARTY LIABILITY INSURANCE
(ECOWAS BROWN CARD SCHEME) DECREE 1986**



Decree No. 15

[11th July 1986]

Commence-
ment.

WHEREAS by a Protocol signed on 29th May 1982 between member States of the Economic Community of West African States, and ratified by the Federal Republic of Nigeria on 21st June 1983, Nigeria agreed to participate in the Economic Community of West African States (ECOWAS) Brown Card Scheme designed to provide third party liability insurance protection for victims of road accidents occurring within the territories of the Contracting Parties ;

AND WHEREAS the Protocol now signed and ratified by the required number of members of the Economic Community of West African States to bring the same into force is further designed to promote the development of trade and tourism among the Member States of the Community ;

AND WHEREAS under the provisions of the Protocol aforesaid it is necessary for Member States of the Community to enact legislation to give municipal effect to the Protocol within their respective countries ;

NOW THEREFORE, the FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Notwithstanding anything to the contrary contained in any other enactment, and in accordance with the provisions of Article 5 of the Protocol, the National Insurance Corporation of Nigeria is hereby designated as the Nigerian National Bureau for the purposes of the Protocol.

(2) Accordingly, the National Insurance Corporation of Nigeria shall—

(a) act as the sole agency charged with responsibility for issuing ECOWAS Brown Cards as required under the Protocol ;

(b) handle Nigeria's financial and other commitments under the Protocol ;

(c) act as the managers of insurance operations against liability risks in respect of motor vehicle accidents ;

(d) settle claims arising from accidents caused in any West African country covered by the Scheme, by holders of the Brown Card issued by it ;

(e) handle claims arising from accidents caused in Nigeria by holders of the Brown Cards issued by the National Bureau of other participating countries ; and

(f) enter into agreements with Nigerian insurers who may apply to participate in the Scheme as members of the Bureau.

(3) The participating members shall provide the Bureau with such guarantee as the Bureau may require and shall make contributions towards the operating expenses of the Bureau.

Designation
of the
National
Insurance
Corporation
of Nigeria as
the Nigerian
National
Bureau.

(4) No insurer shall participate in the Scheme unless he has entered into an agreement with the National Bureau pursuant to section 1 (2) (f) of this Decree.

Modification
of existing
laws.

2.—(1) The provisions of any existing law relating to motor vehicles third party insurance or any other matter to which this Decree relates, shall have effect with such modification as may be necessary to bring it into conformity with the provisions of this Decree.

(2) For the purposes of this Decree, "existing law" means any law, enactment or instrument whatsoever which is in force immediately before the date when this Decree comes into force and shall include in particular—

Cap. 126.

(a) section 3 and section 23 of the Motor Vehicles (Third Party Insurance) Act ;

Cap. 184.

(b) the Road Traffic Act ;

1976 No. 59.

(c) Part IX of the Insurance Act 1976 ; and

(d) all regulations, orders and instruments made under the aforementioned enactments.

Penalty.

3. Any person from any member country of the Economic Community of West African States who uses or drives any motor vehicle on a Nigerian road without the possession of a valid ECOWAS Brown Card issued by a National Bureau of the member country is guilty of an offence and liable on conviction to a fine of five hundred naira or to imprisonment for fifteen months or to both such fine and imprisonment.

Interpre-
tation.

4. In this Decree, unless the context otherwise requires—

"Brown Card" means the Ecowas Brown Card within the meaning of the Protocol ;

"Community" or "ECOWAS" means the Economic Community of West African States ;

"member of the National Bureau" means an insurer duly registered under the relevant law in Nigeria as an insurance company and who has entered into an agreement with the Nigerian National Bureau for the purpose of participating in the ECOWAS Brown Card Scheme ;

"Protocol" means the Protocol on the Establishment of ECOWAS Brown Card Scheme relating to Third Party Liability Insurance (No. A/P1/5/82) signed and ratified by Member States.

Citation.

5. This Decree may be cited as the Motor Vehicles (Third Party Liability Insurance) (Ecowas Brown Card Scheme) Decree 1986.

MADE at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria

EXPLANATORY NOTE

*(This note does not form part of the above-mentioned
Decree but is intended to explain its purpose)*

The Decree enacts a municipal law to bring into effect in Nigeria the provisions of a Protocol signed between all Member States of the ECOWAS. Specifically, the Protocol seeks to provide third party liability insurance cover for victims of road accidents occurring within the territories of Member States. The Decree also provides penalty for any person using or driving a motor vehicle on a Nigerian road without the possession of valid ECOWAS Brown Card.

**NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS
(AMENDMENT) DECREE 1986**



Decree No. 16

[11th July 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Nigerian Institute of International Affairs Act 1971 (hereinafter in this Decree referred to as "the principal Act"), as amended by the Nigerian Institute of International Affairs (Amendment) Act 1977, is hereby further amended as provided in the following provisions of this Decree.

Amendment
of 1971
No. 35.
1977 No. 45.

2. Section 1 of the principal Act is hereby amended by inserting immediately after subsection (4) thereof, the following new subsection, that is—

Amendment
of section 1.

“(5) The Institute shall be exempted from stamp duties.”

3. Section 2 of the principal Act is hereby amended by deleting paragraph (c) thereof.

Amendment
of section 2.

4. Section 5 of the principal Act shall be amended as follows—

Amendment
of section 5.

(a) in subsection (1) thereof, for the word "Council" there shall be substituted the words "President, Commander-in-Chief of the Armed Forces" ;

(b) for subsection (2) thereof, there shall be substituted the following new subsection, that is—

“(2) The Director-General shall be the chief executive of the Institute.”

5. For section 6 of the principal Act, there shall be substituted the following new section, that is—

Amendment
of section 6.

“Appoint-
ment of
Secretary
and
Director
of Admini-
stration,
etc. of the
Institute.

6.—(1) There shall be appointed by the Council the following officers of the Institute—

(a) the Secretary and Director of Administration who shall be responsible to the Director-General for the day-to-day administration and for the finances of the Institute and shall act as Secretary to the Council ;

(b) the Director of Research and Studies who shall be selected from within or outside the Institute and—

(i) be responsible to the Director-General for co-ordinating the research staff and research projects of the Institute and the collection and publication of research materials, and

(ii) hold office for one term of five years only ;

(c) the Director of Library and Documentation Services who shall be responsible to the Director-General for the activities and maintenance of the library of the Institute.

(2) The power to discipline, suspend, reprimand and interdict any officer or servant above grade level 07 shall be exercised by the Appointments and Promotions Committee :

Provided that any officer or servant who is aggrieved by the decision of the Committee may appeal to the Council through the Director-General.

(3) The power to appoint and discipline junior officers of grade level 07 and below shall be exercised by the Director-General."

Amendment
of section 7.

6. For section 7 of the principal Act, there shall be substituted the following new section, that is—

"Pensions.
1979 No.
102.

7.—(1) It is hereby declared that service in the Institute shall be public service for the purposes of the Pensions Act 1979 and accordingly, officers and other persons employed in the Institute shall in respect of their service in the Institute be entitled to pensions, gratuities and other retirement benefits as are prescribed thereunder, so however that nothing in this Act shall prevent the appointment of a person to any office on terms which preclude the grant of a pension and gratuity in respect of that office.

(2) For the purposes of the application of the provisions of the Pensions Act 1979 any power exercisable thereunder by a Minister or other authority of the Government of the Federation (not being the power to make regulations under section 23 thereof) is hereby vested in and shall be exercisable by the Council and not by any other person or authority."

Amendment
of section 8.

7. Section 8 of the principal Act is hereby amended—

(a) in subsection (1) thereof, by inserting immediately after the word "Nigeria" the words "and to non-Nigerians on the recommendation of the Council and approval of the President, Commander-in-Chief of the Armed Forces" ;

(b) by substituting for subsection (2) thereof, the following new subsection—

"(2) Subject to any regulations made under section 15 of this Act, any person who immediately before the appointed day was a member

of the Institute shall on that day become a member of the Institute under this Act."

8. In subsection (1) of section 10 of the principal Act, there shall be inserted immediately after the word "gift", the words "and the Institute shall not pay tax on any such gift or donation. Corporate bodies who give gift or donation shall be exempted from tax on the gift or donation."

Amendment
of section 10.

9. For section 13 of the principal Act, there shall be substituted the following new section, that is—

Amendment
of section 13.

"Annual report. 13. The Institute shall within 6 months after the end of each financial year submit to the President, Commander-in-Chief of the Armed Forces a report on the activities of the Institute and its administration during the last preceding year."

10. Section 14 of the principal Act is hereby amended as follows—

Amendment
of section 14.

(a) by renumbering the existing section as subsection (1) of section 14 ; and

(b) by inserting immediately after subsection (1) as renumbered, the following new subsection, that is—

"(2) A certified true copy of every treaty entered into by the Federal Republic of Nigeria shall be deposited at the library of the Institute."

11. Schedule 1 to the principal Act is hereby amended as follows—

Amendment
of Schedule 1.

(a) for paragraph 1 thereof, there shall be substituted the following new paragraph—

"1. Subject to this Act and notwithstanding anything in any other enactment, the Council shall consist of the following members to be appointed by the President, Commander-in-Chief of the Armed Forces, that is to say—

(a) a Chairman ;

(b) the Director-General ;

(c) a representative of the General Staff Headquarters ;

(d) a representative of the Ministry of External Affairs ;

(e) three persons from the Federal Universities in the Federation so however that no two persons shall be appointed from the same University ;

(f) six persons with special interest in international affairs." ;

(b) in paragraph 7 thereof, by substituting for word "three" wherever it occurs, the word "four" ;

(c) in paragraph 8 thereof, for the word "Commissioner" wherever it occurs, there shall be substituted the words "President, Commander-in-Chief of the Armed Forces" ;

(d) immediately after paragraph 12 thereof, there shall be added a new paragraph 12A, that is—

"12A. Every committee shall have the power to co-opt not more than one-third of its number and such co-opted members shall have full voting rights." ;

(e) in paragraph 14 thereof

(i) by renumbering the existing paragraph as sub-paragraph (1) of paragraph 14 ; and

(ii) by inserting immediately after sub-paragraph (1) as renumbered, the following new sub-paragraphs, that is—

“(2) Any one-third of the members of the Council may in writing demand a Council meeting and the Chairman shall summon such a meeting.

(3) Any one-third of the members of the Institute may in writing demand a general meeting and the Chairman shall summon such a meeting.

(4) The Chairman shall preside over any joint meeting of the Council and members of the Institute or any meeting of the members including the annual general meeting.” ; and

(f) in paragraph 16 thereof, by deleting all the words after “Director-General”.

Citation

12. This Decree may be cited as the Nigerian Institute of International Affairs (Amendment) Decree 1986.

MADE at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the Nigerian Institute of International Affairs Act 1971 and provides for a structural re-organisation of the Institute. The Decree provides for the Director of Administration to take responsibility for the accounting unit of the Institute and it further exempts the Institute from payment of tax on gifts and donations.

**TRADE UNIONS (MISCELLANEOUS PROVISIONS)
DECREE 1986**



Decree No. 17

[14th July 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

PART I—TRADE UNIONS ACT 1973

1. The Trade Unions Act 1973 (hereinafter in this Decree referred to as the principal Act), as amended by the Trade Unions (Amendment) Act 1978, is hereby further amended as provided in the following provisions of this Decree.

Amendment
of 1973
No. 31
1978 No. 22.

2. Subsection (2) of section 33 of the principal Act is hereby repealed and the following provisions are substituted therefor, that is—

Amendment
of section 33.

“(2) Trade Unions specified in Part A of the Schedule to this Act shall be deemed to be affiliated with the Central Labour Organisation registered pursuant to subsection (1) of this section.

(3) Trade Unions specified in Part B of the Schedule to this Act shall not be affiliated to the Central Labour Organisation.

(4) It shall be an offence for any trade union not specified in Part A of Schedule 3 to this Decree to affiliate with the Central Labour Organisation.

(5) Any person (including any officer or official of a trade union) guilty of an offence under subsection (1) of this section shall be liable on conviction to a fine of ₦1,000.00 or 12 months imprisonment or to both such fine and imprisonment.

(6) Notwithstanding the offence created in subsection (4) of this section, if the Minister is satisfied that there has been a violation of the provision concerning affiliation he may cause to be struck out from the register the name of the trade union concerned.

3. For the words “the trade unions specified in Schedule 3 of this Act” appearing in subsection (7) of Section 5 of the principal Act, there shall be substituted the following words, that is—

Amendment
of section 5.

“the Trade Unions specified in Part A and Part B of Schedule 3”.

Amendment
of
Schedule 3.

4. Schedule 3 of the principal Act, as inserted by the Trade Unions (Amendment) Act 1978, is hereby repealed and a new Schedule 3 as contained in the Schedule to this Decree is hereby inserted.

Amendment
of section 54.

5. Immediately after paragraph (e) of subsection (2) of section 54, there shall be inserted a new paragraph, that is—

“(f) definition of the limit of relationship and degree of affiliation between the Central Labour Organisation and any trade union”.

Meaning of
worker for
the purpose
of Part I of
this Decree.

6. In this Part, “worker” has the meaning assigned thereto in section 90 (1) of the Labour Act 1974.

PART II—LABOUR ACT 1974

Amendment
of No. 21
of 1974.

7. For subsection (3) of Section 5 of the Labour Act 1974, as amended by the Labour (Amendment) Act 1978, there shall be substituted the following new subsections, that is—

“(3) Upon the registration and recognition of any of the trade unions specified in Part A of Schedule 3 to the Trade Unions Act 1973, the employer shall—

(a) make deductions from the wages of all workers eligible to be members of the union for the purpose of paying contributions to the trade union so recognised ; and

(b) pay any sum so deducted to the union,

but a worker may contract out of the system, in writing, and where he has done so, no deductions shall be made from his wages in respect of contributions mentioned in paragraph (a) of this section.

(4) No deductions shall be made from the wages and salaries of persons who are eligible members of any of the trade unions specified in Part B of Schedule 3 to the Trade Unions Act 1973 except the person concerned has accepted, in writing, to make voluntary contributions to the trade union.

Citation.

8. This Decree may be cited as the Trade Unions (Miscellaneous Provisions) Decree, 1986.

SCHEDULE

"SCHEDULE 3

Section 5 (7)

LIST OF REGISTERED AND RECOGNISED TRADE
UNIONS

PART A—WORKERS' UNIONS

1. Agricultural and Allied Workers Union of Nigeria.
2. National Union of Air Transport Services Employees.
3. Nigerian Coal Miners' Union.
4. National Union of Electricity and Gas Workers' Union.
5. Medical and Health Workers' Union of Nigeria.
6. Precision, Electrical and Related Equipment Workers' Union.
7. Nigeria Union of Seamen and Water Transport Workers.
8. Dockworkers Union of Nigeria.
9. Nigerian Ports Authority Workers' Union.
10. Nigerian Union of Railwaymen.
11. Nigeria Civil Service Union.
12. Radio, Television and Theatre Workers' Union.
13. National Union of Hotel and Personal Service Workers.
14. Printing and Publishing Workers' Union.
15. National Union of Paper and Paper Products Workers.
16. Nigeria Union of Construction and Civil Engineering Workers.
17. National Union of Furniture, Fixtures and Woodworkers.
18. Metal Products Workers' Union of Nigeria.
19. National Union of Petroleum and Natural Gas Workers.
20. National Union of Chemical and Non-Metallic Products Workers.
21. Footwear, Leather and Rubber Products Workers Union of Nigeria.
22. Union of Shipping, Clearing and Forwarding Agencies Workers of Nigeria.
23. National Union of Textile, Garments and Tailoring Workers.
24. National Union of Road Transport Workers.
25. Iron and Steel Workers Union of Nigeria.
26. Automobile, Boatyards, Transport Equipment and Allied Workers Union of Nigeria.
27. Metallic and Non-Metallic Mines Workers' Union.
28. Non-Academic Staff Union of Educational and Associated Institutions.
29. Nigerian Union of Local Government Employees.
30. Nigerian Union of Public Corporations Employees.

31. Nigeria Union of Pensioners.
32. Customs and Excise and Immigration Staff Union.
33. Nigeria Union of Civil Service Typists, Stenographic and Allied Staff.
34. National Union of Banks, Insurance and Financial Institutions Employees.
35. National Union of Food, Beverage and Tobacco Employees.
36. National Union of Shop and Distributive Employees.
37. National Union of Postal and Telecommunications Employees.
38. Recreational Services Employees' Union.
39. National Association of Nigeria Nurses and Midwives.
40. National Union of Journalists.
41. Nigeria Union of Teachers.
42. Civil Service Technical Workers' Union of Nigeria.
43. Any other Workers' Trade Unions.

PART B—SENIOR STAFF UNIONS

1. National Association of Air-craft Pilots and Engineers.
2. Electricity and Gas Senior Staff Association.
3. Nigerian Union of Pharmacists, Medical Technologists and Professions Allied to Medicine.
4. Nigerian Merchant Navy Officers' and Water Transport Senior Staff Association.
5. Academic Staff Union of Universities.
6. Association of Senior Civil Servants of Nigeria.
7. Association of Senior Staff of Banks, Insurance and Financial Institutions.
8. Food, Beverage and Tobacco Senior Staff Association.
9. Shop and Distributive Trade Senior Staff Association.
10. Construction and Civil Engineering Senior Staff Association.
11. Petroleum and Natural Gas Senior Staff Association of Nigeria.
12. Chemical and Non-Metallic Products Senior Staff Association.
13. Footwear, Leather and Rubber Products Senior Staff Association.
14. Senior Staff Association of Shipping, Clearing and Forwarding Agencies.
15. Textile, Garment and Tailoring Senior Staff Association.
16. Automobile, Boatyard, Transport Equipment and Allied Senior Staff Association.
17. Metallic and Non-Metallic Mines Senior Staff Association.
18. Senior Staff Association of Statutory Corporations and Government owned Companies.

19. Senior Staff Association of Universities, Teaching Hospitals, Research Institutes and Associated Institutions.
20. Metal Products Senior Staff Association of Nigeria.
21. Precision, Electrical and Related Equipment Senior Staff Association.
22. Hotel and Personal Services Senior Staff Association.
23. Paper and Paper Products Senior Staff Association.
24. Agricultural and Allied Senior Staff Association.
25. National Union of Agricultural and Allied Employers.
26. National Union of Dock Labour Employers.
27. Nigeria Employers' Association of Banks, Insurance and Allied Institutions.
28. Association of Food, Beverage and Tobacco Employers.
29. Hotel and Personal Services Employer's Association.
30. Construction and Civil Engineering Employers' Association of Nigeria.
31. Road Transport Employer's Association.
32. National Association of Conservancy Employers.
33. Nigeria Mining Employers' Association.
34. Precision, Electrical and Related Equipment Employers Association.
35. Water Transport Senior Staff Association.
36. And any other Unions of Senior Staff registered after the commencement of the Trade Unions (Amendment) Act 22 of 1978."

MADE at Lagos this 14th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the list of trade unions recognised and registered by the Registrar of Trade Unions into Part A and Part B to distinguish between trade unions whose members are taken from the workers as defined and those whose members are drawn from senior staff and employers' associations. It also forbids deductions, except on voluntary basis, from wages and salaries of senior employees as contributions to the trade unions.

S.I. 15 of 1986

UNIVERSITY OF IBADAN ACT 1962

(1962 No. 37)

UNIVERSITY OF IBADAN (AMENDMENT) ACT 1972

(No. 13)

**Instrument Constituting the Visitation Panel to the University
of Ibadan 1975-1985**

In exercise of the powers conferred upon me by section 8(1) of the University of Ibadan Act 1962 as amended by section 2 of the University of Ibadan Act 1972 and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby constitute and appoint a Visitation Panel to be called the Visitation Panel to the University of Ibadan, Ibadan, with the terms of reference hereinafter appearing :

AND for this purpose, I appoint—

Mr Justice Buba Ardo

Dr J. T. L. Boyo

Chief E. F. Oke

Prof. Idris Abdulkadir

Mr E. Usenekong

to be members of the Visitation Panel with full powers and authority to visit the University of Ibadan, Ibadan for the purpose of advising on the effective fulfilment of the objects and the due exercise of the functions of the University as prescribed by law :

AND I direct that Justice Buba Ardo aforesaid be the Chairman and I appoint Mr A. O. S. Yifeyeh to be Secretary to the Panel.

AND I direct that the Visitation shall cover the period from 1st January 1975 to 31st December 1985.

AND I further direct that the Panel commence its visitation as soon as may be after the date of this Instrument, and that the Panel shall have its base at the Federal Ministry of Education and conduct its visits at the said University of Ibadan.

Terms of Reference

The Visitation Panel shall with all convenient speed, among other things—

(a) determine the relationship between the University and the various statutory bodies it interacts with according to its law for purposes of supervision, planning, finance, discipline, guidance, and any other relationship the University may have in dealing with the said bodies including the University Governing Council, the National Universities Commission and the Federal Ministry of Education as well as the Visitor ;

(b) examine the 'Law' establishing the University, including the relationship between the various internal organs, units and officers and study in what ways the law, in all its ramifications, has been observed by the competent authorities and also suggest any modifications to the law considered necessary or desirable to enable the University to better achieve its objectives ;

(c) study the general atmosphere of the University over the period in question and, in particular, comment on the general disciplinary tone of the University, and the collective conduct and deportment of all the personnel of the University, especially the students, the staff and the managers, and advise as to whether proper academic traditions and standards obtain and how any necessary or desirable corrections may be made including the relationship between the University, on the one hand, and the host community and the wider society, on the other, over the period in question ;

(d) examine, as far as possible, all the academic programmes, policies and practices, as well as the total academic and physical development, performance and direction of the University and advise as to whether the appropriate targets have been met and how modifications may be made to achieve maximum academic productivity, scholarship, excellence and purposefulness as well as greater service to the nation ;

(e) study in detail the management structure and performance of the University including fiscal and administrative, personnel and welfare policies, and advise on ways to cut costs, reduce waste, obtain the greatest value for unit resource input, and on how to continue to develop, if necessary, by adaptation rather than expansion, in the face of attenuated resources, including the whole question of contracts, regularity of audited accounts, the operation of foreign accounts and investments into consultancy services as revenue generating ventures ;

(f) trace the historical evolution of the University and take stock of its net achievements and problems as well as its life style and sense of direction and advise on what fundamental or expedient corrections are needed to enable the University to better achieve the objectives set for it ;

(g) advise on any and all other aspects of the University activities that may be considered to be of interest to both the Visitor and to the public as well as to the purposes for which the University was founded.

AND I hereby direct the Visitation Panel to submit its report to me not later than three months from the date of its first sitting.

GIVEN AND ISSUED under my hand at Lagos this 11th day of July 1936.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 16 of 1986

AHMADU BELLO UNIVERSITY (TRANSITIONAL PROVISIONS) ACT
1975

(1975 No. 22)

AHMADU BELLO UNIVERSITY LAW 1963
(N. N. CAP. 4)

**Instrument Constituting the Visitation Panel to the Ahmadu Bello University,
Zaria 1975-1985**

In exercise of the powers conferred upon me by section 5 (1) of the Ahmadu Bello University (Transitional Provisions) Act 1975 and section 7 (1) and (2) of the Ahmadu Bello University Law 1963 and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby constitute and appoint a Visitation Panel to be called the Visitation Panel to Ahmadu Bello University, Zaria, with the terms of reference hereinafter appearing :

AND for this purpose, I appoint—

Mr Justice M. E. Ogundare

Alhaji Ahmed Joda

Mr A. C. I. Mbanefo

Dr A. O. Smith (Rtd. Lt.-Col.)

Professor O. C. Nwana

to be members of the Panel with full powers and authority to visit the Ahmadu Bello University, Zaria for the purpose of advising on the effective fulfilment of the objects and the due exercise of the functions of the University as prescribed by law :

AND I direct that Justice M. E. Ogundare aforesaid be the Chairman and I appoint Alhaji M. Kolo to be Secretary to the Panel.

AND I direct that the Visitation shall cover the period from 1st January 1975 to 31st December 1985.

AND I further direct that the Panel shall commence its Visitation as soon as may be after the date of this Instrument, and that the Panel shall have its base at the Federal Ministry of Education and conduct its visits at the said Ahmadu Bello University, Zaria.

Terms of Reference

The Visitation Panel shall with all convenient speed, among other things—

(a) determine the relationship between the University and the various statutory bodies it interacts with according to its law for purposes of supervision, planning, finance, discipline, guidance, and any other relationship the University may have in dealing with the said bodies including the University Governing Council, the National Universities Commission and the Federal Ministry of Education as well as the Visitor ;

(b) examine the 'Law' establishing the University including the relationship between the various internal organs, units and officers and study in what ways the law, in all its ramifications, has been observed by the competent authorities and also suggest any modifications to the law considered necessary or desirable to enable the University to better achieve its objectives ;

(c) study the general atmosphere of the University over the period in question and, in particular, comment on the general disciplinary tone of the University, and the collective conduct and deportment of all the personnel of the University, especially the students, the staff and the managers, and advise as to whether proper academic traditions and standards obtain and how any necessary or desirable corrections may be made including the relationship between the University, on the one hand, and the host community and the wider society, on the other, over the period in question ;

(d) examine, as far as possible, all the academic programmes, policies and practices, as well as the total academic and physical development, performance and direction of the University and advise as to whether the appropriate targets have been met and how modifications may be made to achieve maximum academic productivity, scholarship, excellence and purposefulness as well as greater service to the nation ;

(e) study in detail the management structure and performance of the University including fiscal and administrative, personnel and welfare policies, and advise on ways to cut costs, reduce waste, obtain the greatest value for unit resource input, and on how to continue to develop, if necessary, by adaptation rather than expansion, in the face of attenuated resources, including the whole question of contracts, regularity of audited accounts, the operation of foreign accounts and investments into consultancy services as revenue generating ventures ;

(f) trace the historical evolution of the University and take stock of its net achievements and problems as well as its life style and sense of direction and advise on what fundamental or expedient corrections are needed to enable the University to better achieve the objectives set for it ;

(g) advise on any and all other aspects of the University activities that may be considered to be of interest to both the Visitor and to the public as well as to the purposes for which the University was founded.

AND I hereby direct the Visitation Panel to submit its report to me not later than three months from the date of its first sitting.

GIVEN AND ISSUED under my hand at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 17 of 1986

UNIVERSITY OF LAGOS ACT 1967
(1967 No. 3)

UNIVERSITY OF LAGOS (AMENDMENT) ACT 1972
(1972 No. 12)

**Instrument Constituting the Visitation Panel to the University of Lagos
1975-1985**

In exercise of the powers conferred upon me by section 15 (1) and (2) of the University of Lagos Act 1967 as amended by section 2 of the University of Lagos (Amendment) Act 1972 and all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby constitute and appoint a Visitation Panel to be called the Visitation Panel to the University of Lagos, Akoka, Lagos, with the terms of reference hereinafter appearing :

AND for this purpose I appoint—

Mr Justice Alhassan Idoko

Mr George Nwanze

Alhaji M. Kollere

Prof. Omo Omoruyi

Lt-Col. Chris Ugokwe

to be members of the Visitation Panel with full powers and authority to visit the University of Lagos, Akoka, Lagos, for the purpose of advising on the effective fulfilment of the objects and the due exercise of the functions of the University as prescribed by law :

AND I direct that Justice Alhassan Idoko aforesaid be the Chairman and I appoint Dr A. Dada to be Secretary to the Panel.

AND I direct that the visitation shall cover the period from 1st January 1975 to 31st December 1985.

AND I further direct that the Panel shall commence its visitation as soon as may be after the date of this Instrument, and that the Panel shall have its base at the Federal Ministry of Education and conduct its visits at the said University of Lagos.

Terms of Reference

The Visitation Panel shall with all convenient speed, among other things—

(a) determine the relationship between the University and the various statutory bodies it interacts with according to its law for purposes of supervision, planning, finance, discipline, guidance, and any other relationship the University may have in dealing with the said bodies including the University Governing Council, the National Universities Commission and the Federal Ministry of Education as well as the Visitor ;

(b) examine the 'Law' establishing the University, including the relationship between the various internal organs, units and officers and study in what ways the law, in all its ramifications, has been observed by the competent authorities and also suggest any modifications to the law considered necessary or desirable to enable the University to better achieve its objectives ;

(c) study the general atmosphere of the University over the period in question and, in particular, comment on the general disciplinary tone of the University, and the collective conduct and deportment of all the personnel of the University, especially the students, the staff and the Managers and advise as to whether proper academic traditions and standards obtain and how any necessary or desirable corrections may be made including relationship between the University, on the one hand, and the host community and the wider society, on the other, over the period in question ;

(d) examine, as far as possible, all the academic programmes, policies and practices, as well as the total academic and physical development, performance and direction of the University and advise as to whether the appropriate targets have been met and how modifications may be made to achieve maximum academic productivity, scholarship, excellence and purposefulness as well as greater service to the nation ;

(e) study in detail the management structure and performance of the University including fiscal and administrative, personnel and welfare policies, and advise on ways to cut costs, reduce waste, obtain the greatest value for unit resource input, and on how to continue to develop, if necessary, by adaptation rather than expansion, in the face of attenuated resources, including the whole question of contracts, regularity of audited accounts, the operation of foreign accounts and investments into consultancy services as revenue generating ventures ;

(f) trace the historical evolution of the University and take stock of its net achievements and problems as well as its life style and sense of direction and advise on what fundamental or expedient corrections are needed to enable the University to better achieve the objectives set for it ;

(g) advise on any all other aspects of the University activities that may be considered to be of interest to both the Visitor and to the public as well as to the purpose for which the University was founded.

AND I hereby direct the Visitation Panel to submit its report to me not later than three months from the date of its first sitting.

GIVEN AND ISSUED under my hand at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 18 of 1986

UNIVERSITY OF IFE (TRANSITIONAL PROVISIONS) ACT 1975

(1975 No. 23)

UNIVERSITY OF IFE LAW 1970

(W. S. No. 14)

**Instrument Constituting the Visitation Panel to the University of Ife, Ile-Ife
1975-1985**

In exercise of the powers conferred upon me by section 5 (1) of the University of Ife (Transitional Provisions) Act 1975 and section 6 (2) of the University of Ife Law 1970 and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby constitute and appoint a Visitation Panel to be called the Visitation Panel to the University of Ife, Ile-Ife, with the terms of reference hereinafter appearing :

AND for this purpose, I appoint—

Mr Justice Umaru A. Kalgo

Professor Dandatti Abdulkadir

Mr George Bako

Mr M. B. Taiwo

Lt.-Col. B. W. Roberts (Rtd.)

to be members of the Visitation Panel with full powers and authority to visit the University of Ife, Ile-Ife, for the purpose of advising on the effective fulfilment of the objects and the due exercise of the functions of the University as prescribed by law :

AND I direct that Justice Umaru A. Kalgo aforesaid, be the Chairman and I appoint Mr I. M. Otuije to be Secretary to the Panel.

AND I direct that the visitation shall cover the period from 1st January 1975 to 31st December 1985.

AND I further direct that the Panel shall commence its visitation as soon as may be after the date of this Instrument, and that the Panel shall have its base at the Federal Ministry of Education and conduct its visits at the said University of Ife.

Terms of Reference

The Visitation Panel shall with all convenient speed, among other things—

(a) determine the relationship between the University and the various statutory bodies it interacts with according to its law for purposes of supervision, planning, finance, discipline, guidance, and any other relationship the University may have in dealing with the said bodies including the University Governing Council, the National Universities Commission and the Federal Ministry of Education as well as the Visitor ;

(b) examine the 'Law' establishing the University, including the relationship between the various internal organs, units and officers and study in what ways the law, in all its ramifications, has been observed by the competent authorities and also suggest any modifications to the law considered necessary or desirable to enable the University to better achieve its objectives ;

(c) study the general atmosphere of the University over the period in question and, in particular, comment on the general disciplinary tone of the University, and the collective conduct and deportment of all the personnel of the University, especially the students, the staff and the managers, and advise as to whether proper academic traditions and standards obtain and how any necessary or desirable corrections may be made including the relationship between the University, on the one hand, and the host community and the wider society, on the other, over the period in question ;

(d) examine, as far as possible, all the academic programmes, policies and practices, as well as the total academic and physical development, performance and direction of the University and advise as to whether the appropriate targets have been met and how modifications may be made to achieve maximum academic productivity, scholarship, excellence and purposefulness as well as greater service to the nation ;

(e) study in detail the management structure and performance of the University including fiscal and administrative, personnel and welfare policies, and advise on ways to cut costs, reduce waste, obtain the greatest value for unit resource input, and on how to continue to develop, if necessary, by adaptation rather than expansion, in the face of attenuated resources, including the whole question of contracts, regularity of audited accounts, the operation of foreign accounts and investments into consultancy services as revenue generating ventures ;

(f) trace the historical evolution of the University and take stock of its net achievements and problems as well as its life style and sense of direction and advise on what fundamental or expedient corrections are needed to enable the University to better achieve the objectives set for it ;

(g) advise on any and all other aspects of the University activities that may be considered to be of interest to both the Visitor and to the public as well as to the purposes for which the University was founded.

AND I hereby direct the Visitation Panel to submit its report to me not later than three months from the date of its first sitting.

GIVEN AND ISSUED under my hand at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 19 of 1986

UNIVERSITY OF BENIN (TRANSITIONAL PROVISIONS) ACT 1975
(1975 No. 20)

UNIVERSITY OF BENIN LAW 1971
(1971 No. 36)

**Instrument Constituting the Visitation Panel to the University of Benin
1975-1985**

In exercise of the powers conferred upon me by section 13 of the University of Benin Law 1971 as affected by section 2 of the University of Benin (Transitional Provisions) Act 1975 and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby constitute and appoint a Visitation Panel to be called the Visitation Panel to the University of Benin, Benin City, with the terms of reference hereinafter appearing :

AND for this purpose, I appoint—

Mr Justice S. U. Onu

Lt-Col. D. B. Laoye

Alhaji M. Jega (rtd)

Mr John M. Okoro

Prof. F. O. Dosekun

to be members of the Visitation Panel with full powers and authority to visit the University of Benin, Benin City for the purposes of advising on the effective fulfilment of the objects and the due exercise of the functions of the University as prescribed by law :

AND I direct that Justice S. U. Onu aforesaid be the Chairman and I appoint Mr J. O. Adebayo to be Secretary to the Panel.

AND I direct that the visitation shall cover the period from 1st January 1975 to 31st December 1985.

AND I further direct that the Panel shall commence its visitation as soon as may be after the date of this Instrument, and that the Panel shall have its base at the Federal Ministry of Education and conduct its visits at the said University of Benin.

Terms of Reference

The Visitation Panel shall with all convenient speed, among other things—

(a) determine the relationship between the University and the various statutory bodies it interacts with according to its law for purposes of supervision, planning, finance, discipline, guidance, and any other relationship the University may have in dealing with the said bodies including the University Governing Council, the National Universities Commission and the Federal Ministry of Education as well as the Visitor ;

(b) examine the 'Law' establishing the University, including the relationship between the various internal organs, units and officers and study in what ways the law, in all its ramifications, has been observed by the competent authorities and also suggest any modifications to the law considered necessary or desirable to enable the University to better achieve its objectives ;

(c) study the general atmosphere of the University over the period in question and, in particular, comment on the general disciplinary tone of the University, and the collective conduct and deportment of all the personnel of the University, especially the students, the staff and the managers, and advise as to whether proper academic traditions and standards obtain and how any necessary or desirable corrections may be made including the relationship between the University, on the one hand, and the host community and the wider society, on the other, over the period in question ;

(d) examine, as far as possible, all the academic programmes, policies and practices, as well as the total academic and physical development, performance and direction of the University and advise as to whether the appropriate targets have been met and how modifications may be made to achieve maximum academic productivity, scholarship, excellence and purposefulness as well as greater service to the nation ;

(e) study in detail the management structure and performance of the University including fiscal and administrative, personnel and welfare policies, and advise on ways to cut costs, reduce waste, obtain the greatest value for unit resources input, and on how to continue to develop, if necessary, by adaption rather than expansion, in the face of attenuated resources, including the whole question of contracts, regularity of audited accounts, the operation of foreign accounts and investments into consultancy services as revenue generating ventures ;

(f) trace the historical evolution of the University and take stock of its net achievements and problems as well as its life style and sense of direction and advise on what fundamental or expedient corrections are needed to enable the University to better achieve the objectives set for it ;

(g) advise on any and all other aspects of the University activities that may be considered to be of interest to both the visitor and to the public as well as to the purposes for which the University was founded.

AND I hereby direct the Visitation Panel to submit its report to me not later than three months from the date of its first sitting.

GIVEN AND ISSUED under my hand at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*





**EXPORT (INCENTIVES AND MISCELLANEOUS PROVISIONS)
DECREE 1986**



Decree No. 18

[11th July 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

PART I—EXPORT INCENTIVES

1. (1) Notwithstanding the provisions of section 1 (1) of the Foreign Currency (Domiciliary Accounts) Decree 1985, each Nigerian exporter may retain twenty-five per cent or any percentage that may be prescribed from time to time by the Federal Military Government of his export proceeds in foreign currency in his bank account in Nigeria.

Retention of
certain
percentage
of export
proceeds in
foreign
currency.

(2) The percentage of foreign currency retained pursuant to subsection (1) of this section shall be effected as soon as the foreign exchange earned on the export sales is received in Nigeria.

(3) The foreign currency retained pursuant to subsection (1) of this section is to enable the exporter to have at his disposal foreign exchange funds to pay for the following export related activities, that is—

(a) services of his agents residing abroad ;

(b) travelling, but at short notice to conclude export contracts ;

(c) delaying costs arising from

(i) short landing ;

(ii) quality determination (including deterioration) ;

(4) The Central Bank of Nigeria may, from time to time, add to export-related activities for which the provisions of subsection (3) of this section may be utilised by an exporter.

(5) The Nigerian Export Promotion Council in consultation with the Central Bank of Nigeria, shall, from time to time, issue guidelines and directives on the operation of foreign currency retention permitted by subsection (1) of this section.

2. (1) Manufacturers who purchase commodities at prices fixed by the Government for the production of export products shall be allowed to do so at the prevailing world market prices at the maximum.

Incentive to
manufacturing
exporters.

(2) The cost implication of this incentive shall be absorbed by the Export Adjustment Scheme Fund established pursuant to section 6 of this Decree.

Exportation
of goods and
commodities.

3. (1) As from the commencement of this Decree, all raw or unprocessed commodities, whether mineral or agricultural, shall be exportable on the production of export licence issued by the Export Licensing Authority.

(2) Subject to subsection (1) of this section, all other products shall be exportable without the production of export licence: provided that all existing foreign exchange and other similar regulations are complied with.

(3) Any export licence issued pursuant to subsection (1) of this section shall be valid for one year or for such period as may be stated on the licence by the Export Licensing Authority.

1981 No. 2.

(4) Sections 4 (1), 4 (3), 5 and Schedules 6 and 8 to the Finance Act 1981 are hereby repealed.

1977 No. 29.

(5) The monopoly of exportation of commodities granted to the Commodity Boards pursuant to the Commodity Boards Act 1977 is hereby cancelled.

(6) In this Decree "Export Licensing Authority" means such person or persons amongst the officers of the Federal Ministry of Trade as may be designated by the Minister by notification in the *Gazette* or such person or persons as the Minister may by notification in the *Gazette* designate in that behalf.

PART II—ESTABLISHMENT OF FUNDS

A—Export Development Fund

Establish-
ment, etc.
of Export
Develop-
ment Fund.

4. (1) There is hereby established a fund to be known as the Export Development Fund (hereinafter referred to as "the Development Fund").

(2) The Development Fund shall consist of such money as the Federal Military Government may, from time to time, pay into the Development Fund and contributions made to the Development Fund by private sector exporters.

(3) The Development Fund shall be used to provide financial assistance to private sector exporting companies to cover part of their initial expenses in respect of export promotion activities, that is:

(a) participation in training courses, symposia, seminars and workshops in all aspects of export promotion;

(b) advertising and publicity campaigns in foreign markets;

(c) export market research and studies;

(d) product design and consultancy;

(e) participation in trade missions, buyer-oriented activities, overseas trade fairs, exhibitions and stores promotion;

(f) cost of collecting trade information;

(g) organisation of joint export groups and mutual export guarantee associations;

(h) backing up the development of export oriented industries.

(4) The Trustees of the Development Fund shall consist of—

(a) a representative of the Nigerian Export Promotion Council as Chairman;

(b) a representative of the Federal Ministry of Finance;

(c) a representative of the Federal Ministry of Trade;

(d) a representative of the Federal Ministry of Industries;

(e) a representative of the Federal Ministry of National Planning;

- (f) a representative of Manufacturers Association of Nigeria ;
- (g) a representative of the Nigerian Association of Chambers of Commerce, Industries, Mines and Agriculture.

(5) It shall be the duty of the Trustees of the Development Fund—

(a) to oversee the Development Fund by approving the annual budget including proposals for investments ;

(b) to determine the use of incomes and profits accruing from investment ;

(c) to cover the cost of official involvement of the Nigerian Export Promotion Council in the activities of the Development Fund.

(6) It shall be the duty of the Nigerian Export Promotion Council—

(a) to recommend applications for financial assistance for the approval of the Exchange Control Department of the Central Bank of Nigeria ;

(b) to disburse the sum approved by the Central Bank of Nigeria ;

(c) to be responsible for the day to day running of the Development Fund through a special unit maintained by the Development Fund ; and

(d) to issue guidelines for the operation of the Development Fund.

B—Export Expansion Grant Fund

5.—(1) There is hereby established a fund to be known as the Export Expansion Grant Fund (hereinafter referred to as "the Expansion Fund").

(2) The Expansion Fund shall be used to provide cash inducement for exporters who have exported a minimum of ₦50,000 worth of semi-manufactured or manufactured products to enable them—

(a) increase the volume of export ;

(b) diversify export products and market coverage.

(3) The Expansion Fund shall be made available only to exporters who produce evidence of exporting with the proceeds paid into the foreign account of the Central Bank of Nigeria: provided that if there are divergencies between the contents of the documents on the exports in the exporter's bank as against those of the Central Bank of Nigeria: the Nigerian Export Promotion Council shall rely on figures in the documents of the Central Bank of Nigeria.

(4) The Nigerian Export Promotion Council shall be responsible for the day to day administration of the Expansion Fund established pursuant to subsection (1) of this section.

(5) The Nigerian Export Promotion Council shall issue from time to time guidelines for the effective administration of the Expansion Fund.

(6) The Minister charged with responsibility for trade may make rules or regulations for the effective administration of the Expansion Fund established pursuant to subsection (1) of this section.

C—Export Adjustment Scheme Fund

6.—(1) There is hereby established a fund to be known as the Export Adjustment Scheme Fund (hereinafter referred to as the "Adjustment Fund").

Establishment, etc. of Export Expansion Fund.

Establishment, etc. of Export Adjustment Scheme Fund.

(2) The Adjustment Fund shall serve as a supplementary export subsidy or as an additional fund for dealing with—

- (a) high costs of production arising mainly from infra-structural deficiencies;
- (b) other factors beyond the control of the exporter.

(3) The Nigerian Export Promotion Council shall be responsible for the day to day administration of the Adjustment Fund established pursuant to subsection (1) of this section.

(4) Exporters wishing to benefit from the Adjustment Fund shall supply to the Nigerian Export Promotion Council accurate information on the cost of their export activities.

(5) The Nigerian Export Promotion Council shall issue from time to time guidelines for the effective administration of the Adjustment Fund.

(6) A Committee comprising a representative each of—

- (a) the Productivity, Prices and Incomes Board;
- (b) the Prices Intelligence Unit of the Federal Ministry of Trade;
- (c) the Nigerian Export Promotion Council;
- (d) the Department of Customs and Excise,

shall oversee the administration of the Adjustment Fund.

PART III—MISCELLANEOUS AMENDMENTS

A—Central Bank of Nigeria Act (Cap 30)

Amendment of the Central Bank of Nigeria Act, 1967 No. 35.

7. Paragraph (e) of section 29(1) of the Central Bank of Nigeria Act as amended by the Central Bank of Nigeria (Amendment) Act 1967 is hereby amended as follows—

“(e) purchase, sell, discount or rediscount inland bills of exchange and promissory notes bearing two or more signatures, drawn or issued for the purpose of financing seasonal agricultural operations, semi-manufacturing or manufacturing operations designed for export or the marketing of those products and maturing within hundred and eighty days excluding days of grace, from date of acquisition.”

B—Customs and Excise Management Act 1958 (No. 55)

Adjustment of payment on draw-back on subsequent importation. 1958 No. 55.

8. Immediately after subsection (3) of section 121 of the Customs and Excise Management Act 1958, there shall be inserted the following new subsections, that is—

(4) Any payment due to an exporter pursuant to the provisions of subsection (1) of this section shall be effected by adjustment on subsequent importation.

(5) Manufacturing exporters wishing to benefit from duty draw back shall furnish accurate information on the cost of their productions to the Nigerian Export Promotion Council.

(6) A Committee consisting of a representative each of—
the Productivity, Prices and Incomes Board;
the Prices Intelligence Unit of the Federal Ministry of Trade;
the Nigerian Export Promotion Council;
the Department of Customs and Excise,

shall oversee the administration of the Adjustment Fund.

- (6) a representative of the Department of Customs and Excise ;
 a representative of the Nigerian Export Promotion Council.

(7) It shall be the duty of the Committee established under subsection (6) of this section to fix the unit or rate of duty draw-back for each export product and to publish in the *Gazette* the unit or rate of duty draw-back on each export product.

(8) An exporter shall on an application to the Committee established pursuant to subsection (6) of this section, be entitled to a 50 per cent reimbursement on import duties, levies, surcharges or export duties paid in respect of all imports including raw materials, components and packaging materials used in export production.

(9) An exporter shall on application to the Committee established pursuant to subsection (6) of this section, be entitled to a 50 per cent reimbursement on excise duties paid in respect of all export products and components of export products."

C—Industrial Development (Income Tax Relief) Act 1971 (No. 22)

9.—(1) The provisions of the Industrial Development (Income Tax Relief) Act 1971 in respect to pioneer status shall apply to any manufacturing exporter whose exports at least 50 per cent of his annual turnover.

(2) Applications for the declaration of an export-oriented industry to be a pioneer industry shall be directed to the Nigerian Export Promotion Council for processing.

(3) It shall be the duty of the Nigerian Export Promotion Council to screen all applications and submit recommendations thereon for the approval of the Minister charged with responsibility for industries.

D—Companies Income Tax Act 1979 (No. 28)

10.—(1) Sub-paragraph (7) of paragraph 24 of Schedule 2 to the Companies Income Tax Act 1979 as amended by the Finance (Miscellaneous Provisions) Decree 1985 shall be amended as follows:—

(a) existing sub-paragraph shall be re-numbered as sub-paragraph (7) (a) ;

(b) a new sub-paragraph (b) shall be inserted as follows—

"(b) An additional annual depreciation allowance of 5 per cent on plants and machinery shall be granted to manufacturing exporters who export at least 50 per cent of their annual turnover."

(2) In sub-paragraph (8) thereof immediately after the definition of "company in agro-allied industry" there shall be added a new definition as follows:—

"a manufacturing exporter" is a manufacturer who exports at least 50 per cent of his annual turnover ; provided that the product has at least 40 per cent local raw materials content or 35 per cent value added."

(3) Interest accruing from loans granted by banks in aid of export activities shall be exempted from tax subject to Table 1 of Schedule 3 to the Companies Income Tax Act 1979 which stipulates the percentage of tax exemption on interest on foreign loans.

Application of provisions of 1971 No. 22 to export oriented industries.

Amendment of 1978 No. 28. 1985 No. 4.

PART IV—MISCELLANEOUS PROVISIONS

Interpre-
tation.

11. In this Decree, unless the context otherwise requires—

"exportable products" means any product of Nigerian origin with least 35 per cent value added or 40 per cent local raw materials content ;

"manufacturing exporter" means a manufacturer who exports at least 50 per cent of his annual turnover provided that the product has at least 40 per cent local raw materials content or 35 per cent value added ;

"Minister" means the Minister charged with responsibility for trade matters.

Citation.

12. This Decree may be cited as the Export (Incentives and Miscellaneous Provisions) Decree 1986.

MADE at Lagos this 11th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but
is intended to explain its purport)*

The Decree, amongst other things, provides incentives to manufacturing exporters of exportable products.



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The following are published as Supplement to this Gazette :—

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THE
ANNALS OF THE
ROYAL SOCIETY OF LONDON

1860

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NATIONAL SECURITY AGENCIES DECREE 1986



Decree No. 19

[5th June 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. There shall, for the effective conduct of national security, be established the following National Security Agencies, that is to say—

Establish-
ment of
National
Security
Agencies.

- (a) the Defence Intelligence Agency ;
- (b) the National Intelligence Agency ; and
- (c) the State Security Service.

2.—(1) The Defence Intelligence Agency shall be charged with responsibility for—

General
duties of
the
National
Security
Agencies.

- (a) the prevention and detection of crime of a military nature against the security of Nigeria ;
- (b) the protection and preservation of all military classified matters concerning the security of Nigeria both within and outside Nigeria ;
- (c) such other responsibilities affecting defence intelligence of a military nature, both within and outside Nigeria, as the President, Commander-in-Chief of the Armed Forces or the Chairman, Joint Chiefs of Staff, as the case may be, may deem necessary.

(2) The National Intelligence Agency shall be charged with responsibility for—

- (a) the general maintenance of the security of Nigeria outside Nigeria concerning matters that are not related to military issues ; and
- (b) such other responsibilities affecting national intelligence outside Nigeria as the National Defence and Security Council or the President, Commander-in-Chief of the Armed Forces, as the case may be, may deem necessary.

(3) The State Security Service shall be charged with responsibility for—

- (a) the prevention and detection within Nigeria of any crime against the internal security of Nigeria ;
- (b) the protection and preservation of all non-military classified matters concerning the internal security of Nigeria ; and

(c) such other responsibilities affecting internal security within Nigeria as the Armed Forces Ruling Council or the President, Commander-in-Chief of the Armed Forces, as the case may be, may deem necessary.

(4) The foregoing provisions of this section shall have effect notwithstanding the provisions of any other law to the contrary, or any matter therein mentioned.

1962 No. 29.

(5) In this section, "classified matter" has the same meaning assigned thereto in section 9 of the Official Secrets Act 1962.

Principal officers of the agencies.

3.—(1) There shall be appointed for each of the agencies a principal officer who shall be known by such designation as the President, Commander-in-Chief of the Armed Forces, may determine.

(2) The principal officers of the agencies shall, in the discharge of their functions under this Decree—

(a) in the case of the State Security Service, and the National Intelligence Agency, be responsible directly to the President, Commander-in-Chief of the Armed Forces ; and

(b) in the case of the Defence Intelligence Agency, be directly responsible to the Chairman, Joint Chiefs of Staff.

Co-ordinator on National Security.

4.—(1) For the purpose of co-ordinating the intelligence activities of the National Security Agencies set up under section 1 of this Decree, there shall be appointed by the President, Commander-in-Chief of the Armed Forces, a Co-ordinator on National Security.

(2) The Co-ordinator on National Security shall be a Principal Staff Officer in the office of the President, Commander-in-Chief of the Armed Forces.

(3) The Co-ordinator on National Security shall be charged with the duty of—

(a) advising the President, Commander-in-Chief of the Armed Forces on matters concerning the intelligence activities of the agencies ;

(b) making recommendations in relation to the activities of the agencies to the President, Commander-in-Chief of the Armed Forces as contingencies may warrant ;

(c) correlating and evaluating intelligence reports relating to the national security and providing the appropriate dissemination of such intelligence within Government using existing facilities as the President, Commander-in-Chief of the Armed Forces may direct ;

(d) determining the number and level of staff to be employed by each Agency established pursuant to section 1 of this Decree and organising the transfer and posting of staff especially the transfer and posting of existing staff of the Nigerian Security Organisation established pursuant to the Nigerian Security Organisation Act 1976 repealed by section 7 (1) of this Decree.

(e) doing such other things in connection with the foregoing provisions of this section as the President, Commander-in-Chief of the Armed Forces may, from time to time, determine.

5.—(1) There shall, in the interest of national security be established two advisory councils, that is to say—

Establishment of advisory councils.

- (a) the National Defence and Security Council ; and
(b) the National Defence Council.

(2) The National Defence and Security Council shall be charged with responsibility for matters relating—

- (a) to public security ; and
(b) generally to the structure, staff and other matters concerning the agencies set up under this Decree.

(3) The National Defence Council shall advise the President, Commander-in-Chief of the Armed Forces on all matters concerning the defence of the sovereignty and territorial integrity of Nigeria.

6.—(1) The President, Commander-in-Chief of the Armed Forces may by an instrument under his hand make provisions with respect to the following matters, that is to say—

Instruments relating to the advisory councils, the structure, etc. of the agencies.

- (a) the composition, membership and appointment to the advisory councils established by section 5 (1) of this Decree ;
(b) the structure of each of the agencies set up under this Decree (including the designation and the appointment of the principal officers of the agency concerned) and the manner in which each agency is to be administered ;
(c) the manner in which the powers of each agency is to be exercised and the conferment on specified officers of the agencies of the powers of a superior police officer ; and
(d) such other matters concerning or incidental to any of the matters mentioned in this Decree as the President, Commander-in-Chief of the Armed Forces may deem fit.

(2) An instrument made under subsection (1) of this section shall, notwithstanding anything to the contrary in any law, have the like effect as a Decree and shall not be published in the *Gazette*.

7. (1) The following enactments, that is to say—

Repeal.

- (a) paragraph (c) of subsection (5) of section 274 of the Constitution of the Federal Republic of Nigeria 1979 ;
(b) the Nigerian Security Organisation Act 1976 ; and
(c) the Nigerian Security Organisation (Amendment) Act 1977, are hereby repealed.

1976 No. 16.

1977 No. 27.

(2) The provisions of paragraphs 9 and 10 in Part E of the Third Schedule to the Constitution of the Federal Republic of Nigeria 1979, as substituted by the Constitution (Suspension and Modification) Decree 1984 (relating to the National Defence and Security Council) are hereby consequentially revoked.

1984 No. 1.

(3) If any other law including the Constitution of the Federal Republic Nigeria 1979, as amended, is inconsistent with the provisions of this Decree, the provisions of this Decree shall prevail, and that other law shall, to the extent of the inconsistency, be void.

Citation and
commence-
ment.

8. This Decree may be cited as the National Security Agencies Decree 1986 and shall be deemed to have come into force on 5th June 1986.

MADE at Lagos this 28th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its purpose)*

The Decree disbands the former Nigerian Security Organisation and in its place creates three separate agencies and charges each with the conduct of the relevant aspect of national security. It also creates the National Defence and Security Council and the National Defence Council, also charged with other aspects of the national security.

SCHOOL YEAR (VARIATION) DECREE 1986



Decree No. 20

[28th July 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) All schools and colleges to which this Decree applies shall no longer begin their school year in September nor end same in June or July every year as the case may be but, as from 1987 shall—

School year
period for
schools and
colleges.

- (a) begin the school year in the month of January of each year ; and
(b) end the school year in the month of November or December of the same year.

(2) This Decree applies to any school or college—

- (a) not being a higher educational institution established under any enactment or law ; and
(b) as the case may be, in relation to which the Minister has by an order published in the *Federal Gazette* extended the application of this Decree.

(3) The Minister may give such directions as he may in his discretion consider necessary in the application of subsection (1) of this section to any primary or secondary school or college, other than a university or other higher educational institution, to enable full effect to be given to this Decree.

2.—(1) This Decree may be cited as the School Year (Variation) Decree 1986.

Citation
repeal and
interpre-
tation.
1972 No. 29.

(2) The School Year (Variation) Act 1972 is hereby repealed.

(3) In this Decree, "the Minister" means the Minister for the time being charged with responsibility for matters relating to education.

MADE at Lagos this 28th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree alters with effect from 1987, the School Year for Primary and Secondary Schools from September to July in every year to January and November or December of every year.

**RECOVERY OF PUBLIC PROPERTY (SPECIAL MILITARY
TRIBUNALS) (AMENDMENT) DECREE 1986**



Decree No. 21

[4th August 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Recovery of Public Property (Special Military Tribunals) Decree 1984, as amended by the Recovery of Public Property (Special Military Tribunals) (Amendment) Decree 1984, (hereinafter referred to as "the principal Decree") is hereby further amended as provided in this Decree.

Amendment
of Decree
No. 3 of 1984.
1984 No. 14.

2. For subsection (2) of section 5 of the principal Decree there shall be substituted the following new subsection, that is—

Amendment
of section 5.

"(2) A tribunal appointed under subsection (1) of this section shall consist of—

(a) a chairman who shall be a serving or retired Judge of a High Court or of any court of like jurisdiction ;

(b) three officers of the Armed Forces not below the rank of Lieutenant Colonel or its equivalent ;

Provided that no person who has taken part in the search for, pursuit or apprehension of any person to be tried under this Decree or who has taken part in the investigation of the assets of the person to be tried shall sit as a member of a tribunal constituted for the trial of that person in respect of any offence under this Decree."

3. Immediately after section 10 of the principal Decree, there shall be inserted a new section, that is—

Insertion of
section 10A.

"Determi-
nation
of trial.

10A. The tribunal shall deliver its judgment not later than 20 working days from the day the charge is read to the accused person."

4. For Part III of the principal Decree, there shall be substituted the following new Parts, that is—

"PART III—PENALTIES AND RIGHT OF APPEAL

Penalties.

11.—(1) The penalties which a tribunal may impose upon conviction of any person to which this Decree applies shall, apart from any forfeiture or any other penalty prescribed by or pursuant to any of the foregoing provisions of this Decree, be either—

(a) imprisonment for a term not exceeding 21 years ; or

(b) in cases where the tribunal arrives at a finding that undeclared assets (whether in Nigeria or elsewhere) of such person have a value of or amount to not less than ₦1,000,000 or its equivalent in any other currency or combination of currencies, a sentence of life imprisonment.

(2) Where a person is charged with an offence but the evidence establishes an attempt to commit the offence he may be convicted of having attempted to commit that offence, although the attempt is not separately charged, and punished as provided in subsection (1) of this section.

(3) Where a person is charged with an offence under this Decree but the evidence established the commission of another offence under this Decree the offender shall not be acquitted but he may be convicted of that other offence and punished as provided in subsection (1) of this section.

Right of
appeal, etc.

12.—(1) A person convicted by the tribunal shall have the right of appeal to the Special Appeal Tribunal established under this Decree.

(2) Notwithstanding the provisions of Schedule 2 to this Decree, the trial and the hearing of an appeal under this Decree shall be heard in public except where it is in the interest of public security that the trial or appeal shall be held *in camera*.

PART IIIA—ESTABLISHMENT OF SPECIAL APPEAL TRIBUNAL AND
CONFIRMATION OF PENALTIES

Establish-
ment of the
Special
Appeal
Tribunal.

13.—(1) There is hereby established an appeal tribunal to be known and styled "the Special Appeal Tribunal" (hereinafter in this Decree referred to as "the Appeal Tribunal").

(2) The Appeal Tribunal shall consist of—

(a) two serving or retired Justices of the Court of Appeal, one of whom shall be the Chairman ;

(b) three military officers not below the rank of Colonel or its equivalent.

14.—(1) The Appeal Tribunal shall hear and determine appeals from the decisions of the Tribunals set up under the following enactments—

Jurisdiction
of the Appeal
Tribunal.

(a) the Recovery of Public Property (Special Military Tribunals) Decree 1984 ;

(b) the Exchange Control (Anti-Sabotage) Decree 1984 ;

(c) the Special Tribunal (Miscellaneous Offences) Decree 1984 ;

(d) the Counterfeit Currencies (Special Provisions) Decree 1984 as amended by the Counterfeit Currency (Special Provisions) (Amendment) Decree 1986.

(2) The Appeal Tribunal shall regulate its own procedure.

15. On the hearing of an appeal under section 14 of this Decree, the Appeal Tribunal may—

Powers of the
Appeal
Tribunal.

(a) confirm, vary or set aside the judgment or order of the tribunal ; or

(b) maintain and uphold the conviction and dismiss the appeal ; or

(c) allow the appeal and set aside the conviction if it appears to the Appeal Tribunal that the conviction should be set aside on the ground that it was, having regard to the evidence adduced, unreasonable, or that the conviction should be set aside on the ground of a wrong decision on any question of law, or on the ground that there was a substantial miscarriage of justice :

Provided that the Appeal Tribunal notwithstanding that it is of the opinion that the point raised in the appeal might be decided in favour of the appellant, may dismiss the appeal if it considers that no substantial miscarriage of justice has actually occurred ; or

(d) set aside the conviction and convict the appellant of any offence of which he might lawfully have been convicted by the tribunal upon the evidence adduced thereat and sentence him accordingly ; or

(e) set aside the conviction and order that the appellant be re-tried in a tribunal or court of competent jurisdiction ;

(f) order the forfeiture of additional assets of the appellant to the Federal Military Government or the State Government.

16.—(1) Where a person convicted by any of the tribunals desires to appeal to the Special Appeal Tribunal he shall give notice of appeal to the tribunal concerned within 14 days from the date of conviction.

Time to
appeal, etc.

(2) Where a notice of appeal has been filed, the tribunal concerned shall within 7 days forward its record of proceedings and findings thereon to the Appeal Tribunal.

17. The Special Appeal Tribunal shall deliver its decision not later than 6 weeks from the date the appeal is listed for hearing.

Time for
completion
of appeal.

Confirmation of sentence of tribunal, etc.

18.—(1) Where a tribunal finds the accused guilty of any offence under this Decree or the Appeal Tribunal upholds the sentence, as the case may be, the record of the proceedings of the tribunal or Appeal Tribunal shall be transmitted to the confirming authority for confirmation of the sentence of the tribunal or Appeal Tribunal.

(2) A sentence of a tribunal or Appeal Tribunal shall not be treated as a sentence of the tribunal or Appeal Tribunal until confirmed :

Provided that this subsection shall not affect the keeping of the accused in custody pending confirmation.

(3) The confirming authority shall deal with the sentence of a tribunal or Appeal Tribunal either by confirming same or withholding confirmation.

(4) In confirming the sentence of a tribunal or Appeal Tribunal the confirming authority may—

(a) in the case of a sentence of life imprisonment, substitute for that punishment a term not exceeding 25 years ;

(b) in the case of a sentence other than a sentence of life imprisonment, either remit in whole or in part the punishment (including any forfeiture or fine) awarded by the tribunal or Appeal Tribunal or substitute for it some other punishment which could have been imposed by the tribunal or Appeal Tribunal being a punishment less severe than the one awarded by the tribunal or Appeal Tribunal.

(5) A sentence substituted by the confirming authority or any sentence having effect after the confirming authority has remitted punishment shall be treated for all purposes as a sentence of the tribunal or Appeal Tribunal duly confirmed.

(6) The confirming authority shall give directions as to the subsequent disposition of any assets confirmed by it as having been forfeited under this section, that is to say, as to whether such forfeited assets shall enure to the benefit of the Government of the Federation or a State or any other authority or person designated in that behalf and any such direction shall be published in the *Gazette*.

(7) For the purposes of this Decree—

(a) the confirming authority shall be the Armed Forces Ruling Council ; and

(b) the expression "life imprisonment" means imprisonment for a term not less than 25 years."

Renumbering of sections 13, 14 and 15.

5. Sections 13, 14 and 15 of the principal Decree shall be renumbered 19, 20 and 21 respectively.

6. This Decree may be cited as the Recovery of Public Property (Special Military Tribunals) (Amendment) Decree 1986. Citation.

MADE at Lagos this 4th day of August 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is intended
to explain its purport)*

The Decree amends the Recovery of Public Property (Special Military Tribunals) Decree 1984, inter alia, to constitute the tribunal so that a judge of the High Court shall be the Chairman of the tribunal and also to enable the tribunal to impose on a person convicted by the tribunal a term of imprisonment not exceeding 21 years.



**SPECIAL TRIBUNAL (MISCELLANEOUS OFFENCES)
(AMENDMENT) DECREE 1986**



Decree No. 22

]27th August 1985]

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Commence-
ment.

1. The Special Tribunal (Miscellaneous Offences) Decree 1984 (hereafter in this Decree referred to as "the principal Decree"), as amended by the Special Tribunal (Miscellaneous Offences) (Amendment) Decree 1984, is hereby further amended as provided in this Decree.

Amendment
of 1984
No. 20.
1984 No. 31.

2. For section 3 of the principal Decree there shall be substituted the following new section, that is—

Amendment
of section 3.

"Offences and Penalties

Offences
triable by
tribunal.

3.—(1) A tribunal shall have power to try any person for any of the offences specified under this section and to impose the penalty relating thereto.

Forging and
uttering
negotiable
instruments.

(2) Any person who—

(a) fraudulently or knowingly utters, forges, procures, alters, accepts or presents to another person any cheque, promissory note or other negotiable instrument knowing it to be false, forged, stolen or unlawfully procured ; or

(b) knowingly and by means of any false representation or with intent to defraud the Federal Military Government, the Government of any State or any Local Government, causes the delivery or payment to himself or any other person of any property or money by virtue of any forged or false cheque, promissory note or other negotiable instrument whether in Nigeria or elsewhere ; or

(c) makes or utters any forged document, cheque, promissory note or other negotiable instrument, knowing it to be false or with intent that it may in any way be used or acted upon as genuine whether in Nigeria or elsewhere to the prejudice of any person or with intent that any person may, in the belief that it is genuine be induced to do or refrain from doing any act or thing, whether in Nigeria or elsewhere,

shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 21 years without the option of a fine.

wilful
destruction
of public
property.

(3) Any person who unlawfully or with intent to destroy or damage any public property removes, defaces or damages any public property shall be guilty of an offence and liable on conviction—

(a) if the property in question is a building, structure, vehicle or thing whatsoever owned or occupied by the Government of the Federation, or of a State, Local Government, a Department or Statutory Corporation of the Government of the Federation or of a State, to imprisonment for a term not exceeding 14 years without the option of a fine ;

(b) if the property in question is a railway line, electric power line, telephone line or a demarcation line on a public highway and the property is damaged or rendered dangerous, impassable or non-functional, to imprisonment for a term not exceeding 21 years without the option of a fine.

arson of
public
building, etc.

(4) Any person who wilfully or maliciously sets fire—

(a) to any public building, dwelling house, office or structure whatsoever, whether completed or not, occupied or not ; or

(b) to any vessel, ship, aircraft, railway track or wagon, or vehicle ; or

(c) to any mine or the working, fittings, or appliances of a mine,

shall be guilty of an offence and liable on conviction to be sentenced to imprisonment for life.

arson of
cultivated
vegetable
produce,
etc.

(5) Any person who wilfully or maliciously sets fire to any stack of cultivated vegetable produce or mineral or vegetable fuel shall be guilty of an offence, and liable on conviction to imprisonment for a term not exceeding 14 years without the option of a fine.

unlawful
destruction
of highways.

(6) Any person, who for any purpose whatsoever, wilfully, unlawfully or maliciously—

(a) causes any damage or authorises any damage to any highway and fails, refuses or neglects to repair such highway on completion of any work, if any, thereon ; or

(b) destroys, removes or damages any guard rail or other structure on any highway,

shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 10 years without the option of a fine.

tampering
with oil
pipelines.

(7) Any person who wilfully or maliciously—

(a) breaks, damages, disconnects or otherwise tampers with any pipe or pipeline for the transportation of crude oil or refined oil or gas ; or

(b) obstructs, damages, destroys or otherwise tampers or interferes with the free flow of any crude oil or refined petroleum product through any oil pipeline,

shall be guilty of an offence and liable on conviction to be sentenced to imprisonment for life.

importing or
exporting of
mineral
or mineral
ore.

(8) Any person who—

(a) with intent to defraud the Federal Military Government of the revenue accruing therefrom and without the permission of the appropriate authority, imports into or exports out of Nigeria any mineral or mineral ore, the importation or exportation of which is prohibited, controlled or subject to certain conditions contained in any law in force in Nigeria ; or

(b) without lawful authority, mines, sells, purchases or otherwise comes into possession of a mineral or mineral ore,

shall be guilty of an offence and liable on conviction to be sentenced to imprisonment for life and ;

(i) in addition the motor vehicle or vessel as well as the mineral or mineral ore concerned shall be forfeited to the Federal Military Government ;

(ii) for the purposes of this subsection, "mineral" and "mineral ore" each has the same meaning assigned thereto in the Mineral Act.

Cap. 121.

tampering
with
electric
plant,
works, etc.

(9) Any person who unlawfully disconnects, removes, damages, tampers, meddles with or in any way whatsoever interferes with any plant, works, cables, wire or assembly of wires designed or used for transforming or converting electricity shall be guilty of an offence and liable on conviction to be sentenced to imprisonment for life.

tampering
with electric
fittings, etc.

(10) Any person who unlawfully disconnects, removes, damages, tampers, meddles with or in any way whatsoever interferes with any electric fittings, meters or other appliances used for generating, transforming, converting, conveying, supplying or selling electricity shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 21 years.

tampering
with
telephone
wires, etc.

(11) Any person who unlawfully disconnects, removes, damages, tampers, meddles with or in any way whatsoever interferes with any cable, wire or assembly of wires used for the conveyance of telephone, telegraph, visual messages or images shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 21 years.

tampering
with postal
matters.

(12) Any person who—

(a) willfully, unlawfully or maliciously stops, dumps, intercepts, tampers or meddles with or otherwise retards the delivery of any postal matter or telegram shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 15 years ; or

(b) wilfully, unlawfully or maliciously—

(i) stops, intercepts, tampers or meddles with any postal matter with intent to search or rob it, or

(ii) secretes or destroys any postal matter or telegram or any part thereof whether or not such postal matter so secreted or destroyed contains money or other thing whatsoever,

shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 21 years.

unlawful
exportation
of commo-
dity.

(13) Any person who without lawful authority takes or causes to be taken out of Nigeria in commercial quantity any commodity shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 10 years and in addition the commodity as well as any vehicle, vessel, aircraft or other conveyance used in connection therewith shall be forfeited to the Federal Military Government.

selling
prohibited
goods.

(14) Any person who imports, deals with, sells, buys, exposes or offers for sale or induces any other person to sell any goods, ware, or other thing prohibited from importation by any law in force in Nigeria, including the Customs Tariff (Consolidation) Decree 1984 and the Customs and Excise Management Act 1958 and any instrument made thereunder, shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 5 years.

1984 No. 24,
1958 No. 55.

importation,
etc.,
of cocaine,
heroine, etc.

(15) (a) Any person who without lawful authority—

(i) imports, manufactures, produces, processes, plants or grows the drug popularly known as cocaine, LSD, heroine or any other similar drug shall be guilty of an offence and liable on conviction to be sentenced to imprisonment for life ; or

(ii) exports, transports or otherwise traffics in the drug popularly known as cocaine, LSD, heroine or any other similar drug shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 20 years ; or

(iii) sells, buys, exposes for sale or otherwise deals in or with the drug popularly known as cocaine, LSD, heroine or any other similar drug shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 14 years ; or

(iv) smokes, inhales, injects or otherwise possesses the drug popularly known as cocaine, LSD, heroine or any other similar drug shall be guilty of an offence and liable on conviction to imprisonment for a term not less than 2 years but not more than 10 years :

Provided that the quantity of the drug in question shall be taken into account by the tribunal when imposing any penalty stipulated under this subsection.

(b) All the assets, movable or immovable including motor vehicles, of any person convicted of an offence under this subsection shall be forfeited to the Federal Military Government.

(c) The passport of any person convicted of an offence involving importation or exportation under this subsection shall be forfeited to the Federal Military Government and shall not be returned to such person until after five years from the date of pronouncement of the sentence imposed upon such person."

cheating at
examination. (16) Any person who in anticipation of, before or at any examination—

(a) by any fraudulent trick or device or in abuse of his office or with intent to unjustly enrich himself or any other person procures any question paper produced or intended for use at any examination of persons whether or not the question paper concerned is proved to be false, not genuine or not related to the examination in question ; or

(b) by any false pretence or with intent to cheat or secure any unfair advantage for himself or any other person procures from or induces any other person to deliver to himself or another person any question paper intended for use at any examination ; or

(c) by any false pretence, with intent to cheat or unjustly enrich himself or any other person whatsoever buys, sells, procures or otherwise deals with any question paper intended for use or represented as a genuine question paper in respect of any particular examination ; or

(d) fraudulently or with intent to cheat or secure any unfair advantage for himself or any other person or in abuse of his office procures, sells, buys or otherwise deals with any question paper intended for the examination of persons at any examination,

shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 10 years :

Provided that—

(i) a person who is a child or a young person (within the meaning of the Children and Young Persons Act or Law) that is a person who has not attained the age of seventeen years, shall not be punished for an offence under this subsection but shall be dealt with under the provisions of the Children and Young Persons Act or Law ;

(ii) where the accused is an employee of any body concerned with the conduct of examinations, a head teacher, teacher or other person entrusted with the safety and security of question papers, he shall be proceeded against and punished as provided in this section, notwithstanding that the question paper concerned is proved not to be live, genuine or does not relate to the examination concerned.

dealing in petroleum products, etc.

(17) Any person who without lawful authority or an appropriate licence—

(a) imports, exports, sells, offers for sale, distributes or otherwise deals with or in any crude oil, petroleum or petroleum product in Nigeria ;

(b) does, any act for which a licence is required under the Petroleum Act 1969,

1969 No. 51.

shall be guilty of an offence and liable on conviction to be sentenced to imprisonment for life.

adulteration of petroleum, petroleum products, etc.

(18) (a) Any person who—

(i) adulterates any petroleum, petroleum product, food, drink, drug, medical preparation or any manufactured or processed product whatsoever so as to affect or change materially the quality, substance, nature or efficacy of such petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product, intending to sell same as petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product, as the case may be, without notice to the purchaser or knowing that the same will be sold as petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product, shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 14 years without option of fine ; or

(ii) deals in, sells, offers for sale or otherwise exposes for sale any petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product which is not of the quality, substance, nature or efficacy, expected of the product or preparation, or is not of the quality, substance, nature or efficacy which the seller represents it to be, or has in any way been rendered or has become noxious, dangerous or unfit, shall be guilty of an offence and liable on conviction to imprisonment for a term not exceeding 10 years.

(b) (i) Whenever any person is charged with committing any offence under the preceding paragraph (a) (ii) it shall be a defence if he can establish that he did not know or had no reason to know or believe that the petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product has been adulterated or otherwise rendered noxious, dangerous or unfit.

(ii) In any trial for an offence under paragraph (a) (ii) of this subsection, the tribunal may make such order as it deems fit for the purpose of making compensatory awards to the victim or purchaser of any adulterated, noxious, dangerous or unfit petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product and it may order the forfeiture of the petroleum, petroleum product, food, drink, drug, medical preparation or manufactured or processed product concerned.

(iii) In this section "petroleum and petroleum product" have the meaning assigned thereto in the Petroleum Act 1969.

1969 No. 51.

3. Section 6 of the principal Decree is hereby repealed, accordingly immediately after section 5, there shall be inserted the following new sections 6 and 6A—

Repeal of section 6 and insertion of sections 6 and 6A.

“Appeals and Confirmation

6. A person convicted under this Decree shall have the right of appeal to the Special Appeal Tribunal established under the Recovery of Public Property (Special Military Tribunal) Decree 1984, as amended.

Right of appeal to the Appeal Tribunal.

6A.—(1) Where a tribunal finds the accused person guilty of any offence under this Decree or the Special Appeal Tribunal upholds the sentence, as the case may be, the record of the proceedings of the tribunal or Special Appeal Tribunal shall be transmitted to the confirming authority for confirmation of the sentence of the tribunal or the Special Appeal Tribunal for that offence.

Confirmation of sentence of tribunal, etc.

(2) A sentence of a tribunal or Special Appeal Tribunal shall not be treated as a sentence of the tribunal or Appeal Tribunal until confirmed :

Provided that this subsection shall not affect the keeping of the accused person in custody pending confirmation.

(3) The confirming authority shall deal with the sentence of a tribunal or Special Appeal Tribunal either by confirming or withholding confirmation.

(4) In confirming the sentence of a tribunal or Special Appeal Tribunal the confirming authority may—

(a) in the case of a sentence of imprisonment for life, substitute for that punishment a term not exceeding 25 years ;

(b) in the case of a sentence other than a sentence of imprisonment for life, either remit in whole or in part the punishment (including any forfeiture or fine) awarded by the tribunal or Special Appeal Tribunal or substitute for it some other punishment which could have been imposed by the tribunal or Special Appeal Tribunal being a punishment less severe than the one awarded by the tribunal or Special Appeal Tribunal.

(5) A sentence substituted by the confirming authority or any sentence having effect after the confirming authority has remitted punishment shall be treated for all purposes as a sentence of the tribunal or Special Appeal Tribunal duly confirmed.

(6) The confirming authority shall give directions as to the subsequent disposition of any assets confirmed by it as having been forfeited under this section, that is to say, as to whether such forfeited assets shall enure to the benefit of the Government of the Federation or of a State or of any other authority or person designated in that behalf and any such direction shall be published in the Gazette.

(7) For the purposes of this Decree—

(a) the confirming authority shall be the Armed Forces Ruling Council ; and

(b) the expression "imprisonment for life" means imprisonment for a term not less than 25 years".

Citation and commencement.

4. This Decree may be cited as the Special Tribunal (Miscellaneous Offences) (Amendment) Decree 1986 and shall be deemed to have come into force on 27th August 1985.

MADE at Lagos this 4th day of August 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its purport)*

The Decree amends the Special Tribunal (Miscellaneous Offences) Decree 1984, to reduce in most cases death sentence to life imprisonment, to provide in other cases the maximum sentence the tribunal may impose on persons convicted of offences under the Decree and to allow for appeals to the Special Appeal Tribunal.

S.I. 20 of 1986

TRIBUNALS OF INQUIRY ACT 1966
(1966 No. 41)

**Instrument Constituting the Commission of Inquiry into the Events
Leading to the Recent (May 1986) Students Crisis in various Institutions
of Higher Learning in the Country**

In the exercise of the powers conferred upon me by section 1 of the Tribunals of Inquiry Act 1966, and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby constitute and appoint a Tribunal to be called the Commission of Inquiry into the events leading to the students crisis in various institutions of higher learning in May 1986, with the terms of reference hereinafter appearing :

AND for this purpose, I appoint—

Mr Justice Muhammed Mustapha Adebayo Akanbi
Mrs V. O. Adebekun
Mr O. A. Ufot, mni
Alhaji Abubakar Girei
Mr Orji Nwafor-Orizu

to be members of the Commission with full powers and authority to hold public hearings but without prejudice to the exercise of the powers conferred under the proviso to section 1 (2) (d) of the said Act :

AND I direct that Mr Justice Muhammed Mustapha Adebayo Akanbi aforesaid be the Chairman and I appoint Malam Musa Shafii to be the Secretary to the Commission.

AND I hereby direct that any four members of the Commission, of whom one shall be the Chairman, shall constitute a quorum and that the Commission shall hold its first meeting immediately after the date of this Instrument, and the Commission shall visit any institution of higher learning they consider necessary especially the following—

University of Ibadan
University of Ife
University of Lagos
University of Nigeria, Nsukka
University of Benin
University of Jos
Kaduna Polytechnic
Yaba College of Technology

and shall thereafter hold the said Inquiry in such places and upon such dates as the Chairman may determine.

Terms of Reference

The Commission shall—

(a) investigate and determine the factors surrounding the recent crisis in the Nigerian Universities, Polytechnics, Colleges of Technology and other institutions of higher learning having regard to—

- (i) the immediate precipitating factors of the crisis,
 - (ii) the role of student unionism and leadership in creating the disturbances,
 - (iii) the effect and influence, if any, of the institutions' staff and other individuals and organisations in promoting the crisis ;
- (b) determine the extent of loss of life, injury to persons and loss of property ;
- (c) determine and investigate the role of the institutions' authorities including the law enforcement agencies during the control of the disturbances ;
- (d) in the light of its findings, apportion blame, if any ; and
- (e) make any other recommendations considered desirable by the Commission in order to prevent any such disruption of higher educational system in future as a result of events in any institution.

AND I hereby direct the Commission to submit its report to me not later than 8 weeks from the date of its first sitting.

GIVEN AND ISSUED under my hand at Lagos this 28th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 21 of 1986

SPECIAL TRIBUNAL (MISCELLANEOUS OFFENCES) DECREE 1984

(1984 No. 20)

COUNTERFEIT CURRENCY (SPECIAL PROVISIONS) DECREE 1984

(AS AMENDED)

(1984 No. 22)

**Instrument Constituting the Tribunal for the trial of Offences under the
Special Tribunal (Miscellaneous Offences) Decree 1984**

WHEREAS by section 1 (1) of the Special Tribunal (Miscellaneous Offences) Decree 1984, the President, Commander-in-Chief of the Armed Forces is empowered whenever occasion demands, by order, to constitute for any State or a number of States in the Federation specified in such order, a tribunal for the purpose of the trial of offences under the said Decree :

AND WHEREAS by section 2 (2) of the Decree it is provided that a Tribunal constituted under the Decree shall consist of—

(a) a Chairman who shall be a Judge of the Federal High Court, the High Court of the Federal Capital Territory or the High Court of a State ; and

(b) three members of the armed forces not below the rank of a major or its equivalent and a police officer :

NOW, THEREFORE, I, MAJOR-GENERAL IBRAHIM BADAMASI BABANGIDA, President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, in exercise of the powers conferred upon me by section 1 (1) of the Special Tribunal (Miscellaneous Offences) Decree 1984, and of all other powers enabling me in that behalf, hereby constitute and appoint a tribunal comprising the Chairman and members specified in the first and second column respectively in the Schedule to this instrument to try offences under the Special Tribunal (Miscellaneous Provisions) Decree 1984, the Counterfeit Currency (Special Provisions) Decree 1984 (as amended) and related offences capable of being tried under this or any other Decree.

SCHEDULE

Chairman

Hon. Justice Muritala Aremu Okunola

Members

Squadron-Leader A. Ekehon

Major J. O. J. Okoloagu

Lieutenant-Commander J. A. Agbehi

Chief Superintendent of Police
Benjamin Folorunsho

GIVEN AND ISSUED under my hand at Lagos this 28th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA.
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 22 of 1986

SPECIAL TRIBUNAL (MISCELLANEOUS OFFENCES) DECREE 1984
(1984 No. 20)

**Instrument Constituting the Tribunal for the trial of Offences under the
Special Tribunal (Miscellaneous Offences) Decree 1984**

WHEREAS by section 1 (1) of the Special Tribunal (Miscellaneous Offences) Decree 1984, the President, Commander-in-Chief of the Armed Forces is empowered whenever occasion demands, by order, to constitute for any State or a number of States in the Federation specified in such order, a tribunal for the purpose of the trial of offences under the said Decree :

AND WHEREAS by section 2 (2) of the Decree it is provided that a Tribunal constituted under the Decree shall consist of—

(a) a Chairman who shall be a Judge of the Federal High Court, the High Court of the Federal Capital Territory or the High Court of a State ; and

(b) three members of the armed forces not below the rank of a major or its equivalent and a police officer :

NOW, THEREFORE, I, MAJOR-GENERAL IBRAHIM BADAMASI BABANGIDA, President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, in exercise of the powers conferred upon me by section 1 (1) of the Special Tribunal (Miscellaneous Offences) Decree 1984, and of all other powers enabling me in that behalf, hereby constitute and appoint a tribunal comprising the Chairman and members specified in the first and second column respectively in the Schedule to this instrument.

SCHEDULE

Chairman

Members

Hon. Justice Don Onyechi Egbue

Squadron-Leader L. O. Olojede

Major S. Audu

Lieutenant-Commander A.
Ikwechegh

Chief Superintendent of
Police Samuel M. Omoh

GIVEN AND ISSUED under my hand at Lagos this 28th day of July 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*



1912

THE SECRETARY OF THE ARMY
WASHINGTON, D. C.

DEAR SIR:
I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the matter mentioned therein.

The matter is being considered by the proper authorities and you will be advised of the result as soon as it is determined.

I am, Sir, very respectfully,
Your obedient servant,
J. H. ...

Very truly yours,
J. H. ...

...

...

...

J. H. ...
Major-General, U. S. Army,
Adjutant-General,
of the ...
Federal ... of ...

SECOND-TIER FOREIGN EXCHANGE MARKET DECREE 1986



ARRANGEMENT OF SECTIONS

Section

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Establishment of the Second-Tier Foreign Exchange Market. 2. Instruments of transactions in the Market. 3. Non-disclosure of sources of imported foreign currency. 4. Sources of foreign currency in the Market. 5. Appointment of Authorised Dealers. 6. Revocation of appointment of Authorised Dealers. 7. Structure of the Market. 8. Supervision and monitoring of the Market. 9. Dealings and pricing in the Market. 10. Transactions permitted in the Market. 11. Transactions not permitted. 12. Repatriation of funds. | <ol style="list-style-type: none"> 13. Restriction in the importation and exportation of the Naira. 14. Investment of foreign currency. 15. Transitional provisions: Official First-Tier Market transactions. 16. Outstanding obligations. 17. Termination of the First-Tier Foreign Exchange Market. 18. Requirement to submit returns. 19. Offences and penalties. 20. Abolition of mandatory requirement to surrender local currency. 21. Modification of existing legislation. 22. Regulations. 23. Interpretation. 24. Citation and commencement. |
|---|--|

[See section 24]

Commence-
ment.

Decree No. 23

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

(1) There is hereby established a Second-Tier Foreign Exchange Market (hereafter in this Decree referred to as "the Market") where transactions in foreign exchange shall be conducted in accordance with the provisions of this Decree.

Establish-
ment of the
Second-Tier
Foreign
Exchange
Market

(2) Subject to this Decree, the Central Bank of Nigeria may, with the approval of the Minister, issue from time to time guidelines to regulate the procedures for transactions in the Market and such other matters as may be deemed appropriate for the effective operation of the Market.

(3) If the provisions of any other enactment are inconsistent with the provisions of this Decree, the provisions of this Decree shall prevail and that other law shall, to the extent of the inconsistency, be void.

1984 No. 7.

(4) For the avoidance of doubt, the provisions of the Exchange Control (Anti-Sabotage) Decree 1984 shall not apply to transactions lawfully conducted in the Market.

instruments of transactions in the Market

2. (1) Transactions in the Market shall be conducted in any convertible foreign currency.

(2) Without prejudice to the generality of the provisions of subsection (1) of this section, transactions in the Market shall, in addition, be conducted through the usual money market instruments, that is to say

(a) foreign bank notes ;

(b) foreign coins ;

(c) travellers' cheques ;

(d) bank drafts ;

(e) mail or telegraphic transfers ; and

(f) such other money market instruments as the Central Bank may, from time to time, with the approval of the Minister, determine.

Non-disclosure of sources of imported foreign currency.

3. (1) Any person executing any transaction in the Market shall not be required, and if required, shall not be obliged, to disclose the source of foreign currency to be sold in the Market.

(2) No foreign currency imported pursuant to this Decree shall be liable to seizure or forfeiture or to suffer any form of expropriation by the Government of the Federation or of a State except as provided in section 19 (5) of this Decree.

Sources of foreign currency in the Market.

4. For the avoidance of doubt, foreign currency from the following sources may be sold in the Market, that is to say

(a) foreign currency domiciliary accounts maintained in authorised banks in Nigeria in accordance with the Foreign Currency (Domiciliary Accounts) Decree 1985 ;

(b) foreign currency held or imported by

(i) Nigerian citizens returning home from abroad ;

(ii) foreign nationals resident in Nigeria ;

(iii) foreign tourists visiting Nigeria ;

(c) agency commissions, professional fees and other forms of invisible earnings ;

(d) non-oil export proceeds earned by exporters of Nigerian commodities ;

(e) unspent balance of foreign currency held by Nigerians resident in Nigeria ;

(f) foreign currency imported by foreigners to purchase goods in Nigeria ;

(g) foreign currency imported or held by foreign embassies and international organisations from external sources ;

(h) funds held in approved external accounts by oil-producing companies ;

1985 No. 18.

(i) held in external accounts by individuals, bodies corporate and unincorporated persons or agencies, professional bodies, insurance companies and similar bodies;

(j) foreign currency imported by tourists to Nigeria;

(k) foreign currency provided by the Central Bank;

(l) foreign exchange imported for direct investment in Nigeria;

(m) foreign currency from such other sources as the Minister may, from time to time, by order published in the *Gazette*, specify.

5. (1) Notwithstanding anything to the contrary contained in any other enactment whatsoever, including—

(a) the Exchange Control Act 1962;

(b) the Banking Act 1969;

(c) the Exchange Control (Anti-Sabotage) Decree 1984;

(d) Foreign Currency (Donorship Accounts) Decree 1985;

the Minister may, for the purposes of this Decree, appoint any bank or non-banking corporate organisation as an Authorised Dealer of foreign currency; which authorisation shall be liberally granted to organisations that show evidence of adequate resources and capacity to operate in accordance with the provisions of this Decree.

Appointment of Authorised Dealers
1962 No. 16,
1969 No. 1,
1984 No. 7,
1985 No. 17.

(2) An Authorised Dealer appointed under subsection (1) of this section shall operate in the Market subject to such terms and conditions as the Minister may specify in the letter of appointment.

6. (1) The Minister may revoke the appointment of any Authorised Dealer, if he has reason to believe that it is not in the national interest that such person shall continue to operate as an Authorised Dealer under this Decree.

Revocation of appointment of Authorised Dealers.

(2) Any person aggrieved by the decision of the Minister in subsection (1) of this section to revoke his appointment as an Authorised Dealer may, within 28 days of the receipt by him of the Minister's letter of revocation, appeal in writing to the President, Commander-in-Chief of the Armed Forces.

(3) The President, Commander-in-Chief of the Armed Forces may, after giving consideration to the circumstances of the case, revoke the decision of the Minister.

(4) The decision of the President, Commander-in-Chief of the Armed Forces shall be final and no suit or proceeding shall be entertained in any court of law.

7. The Market shall be structured along the inter-bank system, that is to say—

Structure of the Market.

(a) dealings between the public and Authorised Dealers appointed under this Decree;

(b) dealings between the Authorised Dealers appointed under this Decree inter se; and

(c) weekly biddings and price fixing sessions between Licensed Dealers appointed under this Decree on the one hand and the Central Bank on the other hand.

Supervision and monitoring of the Market.

8—(1) The Central Bank shall supervise and monitor the operation of the Market established by this Decree to ensure an efficient performance of the Market.

(2) The Minister shall have overall control of the system and shall issue such direction not inconsistent with this Decree as to him may seem appropriate for the efficient operation of the Market established by this Decree.

Dealings and pricing in the Market.

9—(1) Dealings in the Market shall be by way of spot and forward transactions as defined in subsection (2) of this section.

(2) For the purposes of subsection (1) of this section

(a) "spot transaction" means the purchase or sale of foreign exchange for immediate delivery or within a period of 3 working days from the date of the transaction;

(b) "forward transaction" means the purchase or sale of foreign exchange at a fixed exchange rate for delivery at a fixed date not earlier than 4 working days from the date of the forward contract.

(3) The rate at which each transaction is to be executed shall be the rate mutually agreed between the applicant purchaser and the Authorised Dealer concerned.

Transactions permitted in the Market.

10—(1) Subject to subsection (2) of this section, any public or private sector transaction adequately supported by appropriate documents shall for the purposes of this Decree be an eligible transaction for the purchase of foreign exchange in the Market.

(2) For the avoidance of doubt, no application for the purchase of foreign exchange in the Market shall be processed or in any way attended to unless such application is accompanied by satisfactory documentary evidence of a valid, due or outstanding obligation in respect of a commercial or service transaction or of a capital transaction of the nature referred to in section 14 (4) or 15 of this Decree.

(3) The guidelines issued from time to time under subsection (2) of section 1 of this Decree shall, in addition to any other provisions, make provision concerning the specifications of the documents that may be tendered in support of an application under this Decree.

Transactions not permitted, etc.

11—(1) Nothing in this Decree shall be construed

(a) as permitting any unrestrained or general dealing in foreign currency on terms not consistent with the provisions of this Decree;

(b) to imply that transactions relating to goods, services or items absolutely prohibited by any Decree or law may be conducted in the Market.

(2) Any convertible currency or money market instrument stipulated in subsection (2) of section 2 of this Decree purchased or obtained from the Market shall not be lodged in any domiciliary account opened under the Foreign Currency (Domiciliary Accounts) Decree 1985.

12. Any foreign exchange purchased from the Market may be repatriated from Nigeria and shall not be subject to any further approval by the Minister or the Central Bank or any other exchange control requirement.

Repatriation of funds.

13. Nothing in this Decree shall affect the operation of any law restricting the importation, or exportation, of the Naira.

Restriction in the importation and exportation of the Naira.

14. —(1) Subject to the provisions of the Nigerian Enterprises Promotion Act 1977, any person may invest in an appropriate enterprise any foreign currency imported into Nigeria and converted into naira in the Market in accordance with the provisions of this Decree.

Investment of foreign-currency.
1977 No. 3.

(2) The Central Bank shall, within 14 days of the submission of the relevant document in support of importation of capital by an Authorised Dealer, issue a Certificate of Importation in such form as the Minister may prescribe.

(3) Where any fund is imported into Nigeria and invested in any enterprise pursuant to the provisions of subsection (1) of this section, such fund as well as any profits or dividends derived therefrom may be repatriated at the option of the importer through the Market as provided in subsection (4) of this section.

(4) An application for the repatriation of profits, dividends and capital effected by subsection (1) of this section shall be submitted to the Minister who may approve that such fund be repatriated through the Market.

(5) The Minister may approve an application under subsection (4) of this section if he is satisfied that—

(a) the application relates to a *bona fide* current transaction;

(b) where the application relates to a transfer of capital abroad, that it is not such as to destabilize or prejudice the orderly operation of the Market.

(6) The Minister may delegate his functions under subsections (4) and (5) of this section to any employee of his Ministry and of such ranks as he may designate from time to time.

15. —(1) All transactions to which the provisions of subsection (2) of this section relate are hereby declared to be Official First-Tier foreign exchange transactions and shall be settled at the rate of exchange prevailing at the date when—

(a) all documentation prescribed by the Central Bank to be relevant to the transaction concerned were submitted to the Central Bank;

(b) the obligation to which the documentation relates has, having regard to the nature of such transaction, become due and payable; and

(c) the corresponding naira component of the transaction has been deposited with the Central Bank;

whichever last occurs; so however that no such transaction shall be regarded as due and payable unless the provisions of paragraphs (a) to (c) of this subsection have all been complied with.

~~Transitional provisions:
Official
First-Tier
Market
transactions.~~

(2) The Official First-Tier Market transactions referred to in subsection (1) of this section are as follows—

(a) any transaction covered by a specific import licence issued in 1965 or 1966 for which a confirmed and irrevocable letter of credit was established on or before the last day immediately preceding the commencement of this Decree;

(b) capital transfers, profits, dividends and other invisible payments for which approval has been granted by the Federal Ministry of Finance or the Central Bank on or before the last day immediately preceding the commencement of this Decree;

(c) public or private sector transactions relating to debt service obligations that are due and payable, official contributions and grants to international organisations and remittances to Nigerian Missions abroad;

(d) net proceeds of air tickets sold by foreign airlines up to and including the last day immediately preceding the commencement of this Decree; provided that the first leg of the journey out of Nigeria had begun before the date of commencement of this Decree;

(e) any transaction valid for foreign exchange in respect of which advance import duty on Form C 185A had been paid, a Clean Report of Findings issued by the Inspection Agent, and documents submitted to the Central Bank of Nigeria for the issue of cover not later than the last day immediately preceding the commencement of this Decree.

16.—(1) All transactions in respect of which documents were lodged with the Central Bank for the issue of the necessary foreign exchange cover not later than December 31, 1967, shall be subject to refinancing in accordance with the relevant refinancing scheme established for such transactions.

(2) All outstanding obligations to surrender foreign exchange or to submit documents in support of receipt of goods for which the Central Bank has already made available foreign exchange on the basis of confirmed letters of credit shall not be extinguished by the establishment of the Market under this Decree.

17.—(1) The Minister shall, with the approval of the President, Commander-in-Chief of the Armed Forces, appoint a date when the First-Tier Foreign Exchange Market shall cease to operate.

(2) Accordingly, as from the date of the termination of the First-Tier Foreign Exchange Market as may be specified under subsection (1) of this section, all foreign exchange transactions shall be conducted in the Second-Tier Foreign Exchange Market set up under section 1 (1) of this Decree.

18.—(1) All Authorised Dealers appointed under this Decree shall submit to the Minister, at such intervals as the Minister may prescribe, returns of their activities in the Market; and such returns shall be in such form as the Minister may, from time to time by regulations published in the Gazette, prescribe.

(2) Any Authorised Dealer who fails, neglects or refuses to submit the returns referred to in subsection (1) of this section, shall be guilty of an offence and liable to be dealt with as provided in subsection (5) of section 16 of the Banking Act 1969.

Outstanding
1967-68

Termination
of the First-
Tier Foreign
Exchange
Market.

Requirement
to submit
returns.

19. (1) Any person, body corporate or unincorporate who —

(a) with intent to defraud, forges, mutilates, utters or defaces any foreign currency, travellers' cheques or other instrument of exchange in the Market; or

(b) converts any foreign exchange to a use for which it is not intended under this Decree; or

(c) negotiates any draft, foreign bank note, other foreign exchange or any other trading instrument otherwise than as permitted by this Decree; or

(d) forges or produces as genuine any false document to the Central Bank or the Market with a view to utilizing such document in any transaction in the Market established under this Decree;

shall be guilty of an offence under this Decree and liable as provided in subsection (2) of this section.

(2) Any person convicted of an offence under subsection (1) of this section shall be liable —

(a) in the case of an individual, to imprisonment for a term of 15 years without any option of a fine; and

(b) in the case of a body corporate, to a fine ten times the amount of the foreign currency involved.

(3) All the assets, movable or immovable including motor vehicles, of any person convicted of an offence under this section shall be forfeited to the Federal Military Government.

(4) Where the person convicted in subsection (2) of this section is an Authorised Dealer, the Tribunal by whom he is convicted may recommend to the Minister that his appointment as an Authorised Dealer be revoked.

(5) Where an offence under this Decree has been committed by a body corporate, every person who, at the time of the commission of the offence, was a proprietor, director, manager, secretary or other similar officer of the body corporate, or was purporting to act in such capacity, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his consent or connivance and that he had exercised all such diligence as he ought to have exercised having regard to the nature of his functions in that capacity.

(6) The Tribunal may, in addition to any other penalty imposed, order that the foreign currency involved be forfeited to the Government of the Federation.

(7) An offence under this Decree shall be triable by the Special Tribunal established under the Exchange Control (Anti Sabotage) Decree 1984 as amended.

(8) The provisions relating to appeals and confirmation contained in the Recovery of Public Property (Special Military Tribunals) Decree 1984 (as amended) shall apply *mutatis mutandis* as if they are one with the provisions of this Decree.

Abolition
of mandatory
requirements
to surrender
foreign
currency.

20. (1) The requirement heretofore to surrender foreign currency on importation thereof into Nigeria is hereby abolished.

(2) Accordingly, no person shall be required to declare such foreign currency, unless its value is in excess of the equivalent of US \$5,000 (five thousand United States dollars), so however that no person shall have the power to export foreign exchange which had earlier been imported, unless at the port of entry the importer had declared such foreign currency.

(3) Foreign exchange in excess of US \$5,000 (five thousand United States dollars) or its equivalent shall be declared for reason of statistics only.

(4) Subject to the foregoing provisions of this section the Central Bank shall design a new form to replace form ~~W~~ popularly known as the Yellow

Form for use in the declaration of foreign exchange imported under this Decree.

(5) An exporter of Nigerian commodities shall open a foreign currency domiciliary account with an authorised bank of its choice in Nigeria into which all the proceeds of such exports shall be fully credited.

(6) All foreign exchange transactions, as a condition, fixing sessions under this Decree shall be subject to such levy payable to the Central Bank as the Minister may, from time to time, specify.

(7) The proceeds of non-exports deposited in the foreign currency domiciliary account shall be utilized only for eligible transactions.

21. Notwithstanding the provisions of subsection (4) of section 1 of this Decree, the relevant provisions of all existing enactments including the following, that is to say:

- (a) the Bill of Exchange Act;
- (b) the Central Bank of Nigeria Act;
- (c) the Exchange Control Act 1962;
- (d) the Banking Act 1969;
- (e) the Exchange Control (Anti-Sabotage) Decree 1984;
- (f) the Foreign Currency (Domiciliary Accounts) Decree 1985;

shall be read with such modifications as to bring them into conformity with the provisions of this Decree.

Abolition
of existing
legislation.

- Cap. 21.
- Cap. 30.
- 1962 No. 16.
- 1969 No. 1.
- 1984 No. 7.
- 1985 No. 18.

Regulations.

22. (1) The Minister may, after consultation with the Central Bank, make such regulations, not inconsistent with the provisions of this Decree, as may be required for carrying into effect the intendment of this Decree.

(2) In particular, the Minister may, after consultation with the Central Bank, make regulations relating to the following:

- (a) concerning the various forms required under this Decree;
- (b) designating additional sources of foreign exchange under section 4 of this Decree;
- (c) the form of permit to be issued to an Authorised Dealer appointed under this Decree; and
- (d) the rate of levy on certain transactions under this Decree.

23. In this Decree, unless the context otherwise requires—

"Authorised Dealer" means any bank or other corporate body appointed as such by the Minister under the provisions of this Decree ;

"Central Bank" means the Central Bank of Nigeria ;

"First-Tier Foreign Exchange Market" means the foreign exchange market created by the Central Bank up to the date specified by virtue of section 17 of this Decree ;

"Foreign currency" means convertible foreign currency ;

"Market" means the Second-Tier Foreign Exchange Market established pursuant to section 1 (1) of this Decree ;

"Minister" means the Minister charged with responsibility for matters relating to finance ; and "Ministry" shall be construed accordingly.

24.—(1) This Decree may be cited as the Second-Tier Foreign Exchange Market Decree 1986.

(2) This Decree shall come into force on such date as the Minister may, by order published in the *Gazette*, appoint.

Interpretation.

Citation and commencement.

MADE at Lagos this 15th day of August 1986.

MAJOR-GENERAL I. B. BAEANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of this Decree but is intended to explain its purport)

The Decree establishes the Second-Tier Foreign Exchange Market for trading in foreign currencies and other foreign exchange instruments. Accordingly, it provides that only approved transactions supported by documents and complying with specified conditions may be conducted in the Market. The Decree, in addition, abolishes the mandatory requirement that residents of Nigeria must surrender foreign currencies imported into the country and permits the Minister to liberally grant authorisation to organisations as Authorised Dealers in the Market.



**BANK EMPLOYEES, ETC. (DECLARATION OF ASSETS)
DECREE 1986**



ARRANGEMENT OF SECTIONS

Section

1. Employees to make full disclosure of assets.
2. Execution of assets declaration form.
3. Submission of assets forms.
4. Annual assets declaration.
5. List of movements of employees.
6. Verification, etc. of assets declaration.
7. Offences of unjust enrichment.
8. Offences relating to assets declaration.
9. Offences relating to fronting.

10. Offences relating to Second-Tier Foreign Exchange Market.
11. Offences relating to importation and exportation of goods and products.
12. Trial of offences under this Decree.
13. Application of the Decree to the Department of Customs and Excise and to other persons and institutions.
14. Regulations.
15. Interpretation.
16. Citation and commencement.

SCHEDULE

Decree No. 24

[26th September 1986]

Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. (1) Every employee of a Bank shall, within 14 days of the commencement of this Decree make a full disclosure of all his assets.

Employees to make full disclosure of assets.

(2) In the case of a new employee, he shall within 14 days of assuming duty with the Bank make a full disclosure of all his assets at the time of his assuming duty; and for the purpose of this subsection, a transfer or secondment from one Bank to another shall be treated as a new employment.

2. (1) The full disclosure of assets required under section 1 of this Decree shall be made in the manner prescribed in the Declaration of Assets Form contained in Form A of the Schedule to this Decree and shall be executed before and attested to by the Registrar of a High Court, the Court of Appeal or the Supreme Court.

Execution of assets declaration form.

(2) The President, Commander-in-Chief of the Armed Forces or the appropriate authority may from time to time prescribe such other forms as may be necessary to achieve the purpose and intent of this Decree.

Submission
of assets
forms.

3. (1) On completion and execution of the Declaration of Assets Form in the manner prescribed in section 2 (1) of this Decree, the employee shall submit the form to the Chief Executive of his Bank within the time prescribed in section 1 of this Decree.

(2) The Chief Executive of the Bank to whom Declaration of Assets Forms have been submitted under subsection (1) of this section shall within 7 days after the expiration of the time stipulated in section 1 of this Decree submit the forms to the appropriate authority together with the list of employees compiled in the manner prescribed in Form B of the Schedule to this Decree.

Annual
assets
declaration.

4. (1) An employee who has made a declaration in accordance with section 1 of this Decree shall, within 7 days of the anniversary of the initial declaration and every subsequent years thereafter, make a further full disclosure of all assets acquired or disposed of during the immediately preceding year to which the declaration relates.

(2) The full disclosure required to be made in subsection (1) of this section shall be in the manner prescribed in the Annual Assets Declaration Form contained in Form C of the Schedule to this Decree and shall be duly executed and attested to in the manner prescribed in section 2 of this Decree.

(3) The Chief Executive of every Bank shall, within 7 days of receipt, submit to the appropriate authority all Annual Assets Declaration Forms submitted to him under this section.

(4) The obligation of an employee to make an annual declaration of assets as required in this section shall extend to a period of 2 years after the determination of his employment with the Bank; and for this purpose it shall be the duty of the employee to collect the appropriate form from the Chief Executive of his Bank or a person authorised by him in that behalf and to submit the completed form to the Chief Executive within the time stipulated in subsection (1) of this section.

(5) Notwithstanding the circumstances of the determination of the employment of an employee affected by this Decree, the Chief Executive shall, whenever requested by a former employee, promptly deliver to the former employee concerned the stipulated form to enable him comply with the provisions of this section.

List of
movements
of employees.

5. (1) The Chief Executive of every Bank shall twice in every year, but not later than 31st January or 31st July, as the case may be, submit to the appropriate authority a list of all employees who joined or left the employment of the Bank in the immediately preceding 6 months expiring respectively on 31st December of the previous year and 30th June of that year respectively.

(2) The list referred to in subsection (1) of this section shall be in the manner prescribed in the Biannual Returns of Employees' Movements contained in Form D of the Schedule to this Decree.

Verification,
etc., of assets
declaration.

6. The appropriate authority shall cause to be verified every Declaration of Assets Form and Annual Assets Declaration Form submitted under this Decree and may direct that a thorough investigation should be conducted into the assets and activities of the employee concerned including the assets and activities of his spouse, child, relative, parent, associate or privy.

7. (1) It shall be an offence for an employee of a Bank to own assets in excess of his legitimate, known and provable income and assets.

Offences of unjust enrichment.

(2) Any employee guilty of an offence under subsection (1) of this section shall on conviction be liable to imprisonment for 10 years and shall, in addition, forfeit the excess assets or its equivalent in money to the Federal Military Government.

(3) For the purpose of imposing a penalty on conviction under this section, due regard shall be had to the amount or value of assets by which the assets of the convicted employee are in excess of his legitimate, known and provable income and assets.

(4) In determining the assets of an employee, any gift, bequest, donation or fraudulent, fictitious or artificial transaction made by the employee during the relevant period shall be treated as forming part of his assets.

(5) For the purposes of this section, the income and assets of an employee shall include salaries, allowances, returns on investment, gifts, donations and bequests received by him.

8. (1) Any employee affected by this Decree who

Offences relating to assets declaration.

(a) knowingly fails to make full disclosure of the assets and liabilities required to be made under this Decree ; or

(b) knowingly makes a declaration that is false, knowing same to be false in part or in whole ; or

(c) fails to answer any question contained in the appropriate form under this Decree ; or

(d) fails, neglects or refuses to make a declaration or furnish information as required by the provisions of this Decree,

commits an offence under this Decree and shall be liable on conviction to imprisonment for a term of 10 years.

(2) Any assets found not to have been disclosed shall, in addition to any or both of the penalties prescribed under subsection (1) of this section or that prescribed in section 7 of this Decree, be forfeited to the Federal Military Government.

9. (1) Any person who

Offence relating to fronting.

(a) acts as a front for an employee of a Bank or does or omits to do anything or acts in a manner likely to defeat the objects of this Decree ; or

(b) unlawfully acquires, disposes, operates, owns or retains any assets for or on behalf of any employee of a Bank,

commits an offence under this Decree and shall be liable on conviction to imprisonment for 7 years.

(2) In addition to the imprisonment prescribed in subsection (1) of this section, the assets in question shall be forfeited to the Federal Military Government.

(3) For the purposes of this section, a person acts as a front if—

(a) he accepts a gift, donation, or bequest from an employee of a bank on the understanding or in circumstances in which it could be inferred that such a gift, donation or bequest was intended to be held on behalf of or in trust for or for the use of the employee, his spouse, children, parents, relatives, associates or privies; or

(b) he knowingly enters into a fraudulent, fictitious or artificial transaction with the employee.

Offences relating to the Second-Tier Foreign Exchange Market.

10. (1) If the appropriate authority is satisfied that any person who is or not an employee has done anything calculated to prejudice or prejudicial to the effective operation of the Second-Tier Foreign Exchange Market set up under the Second-Tier Foreign Exchange Market Decree 1986, the appropriate authority may direct that a thorough investigation should be conducted into the assets and activities of such person including, but not limited to his spouse, child, relative, parent, associate or privy.

(2) For the purposes of this section, a person acts in a way calculated to prejudice or prejudicial to the effective operation of the Second-Tier Foreign Exchange Market if he—

(a) knowingly boards or refuses to sell foreign exchange; or

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(b) does anything which constitutes an offence under the Second-Tier Foreign Exchange Market Decree 1986.

(3) Where an investigation carried out under subsection (1) of this section discloses that a person has done anything therein specified he shall be guilty of an offence under this Decree and shall on conviction be liable to imprisonment for 10 years and any asset found to have been illegitimately acquired shall be forfeited to the Federal Military Government.

Offences relating to importation and exportation of goods and products.

11. (1) Any person who forges, falsifies or alters any document relating to importation or exportation of goods, products or any article whatsoever shall be guilty of an offence under this Decree and shall be liable to imprisonment for a term of 10 years and any asset found to have been illegitimately acquired shall be forfeited to the Federal Military Government.

(2) In this section, "document" means any banking, customs or shipping document including but not limited to letters of credit (confirmed or unconfirmed), bill of lading and invoices.

Trial of offences under this Decree.

12. (1) An offence under this Decree shall be triable by a Special Military Tribunal established under the Exchange Control (Anti-Sabotage) Decree 1984 as amended.

(2) The provisions relating to appeals and confirmation contained in the Recovery of Public Property (Special Military Tribunals) Decree 1984 (as amended) shall apply *mutatis mutandis* as if they are one with the provisions of this Decree.

Application of Decree to Department of Customs and Excise and to other persons and institutions.

13. (1) The provisions of this Decree shall apply to the Director, Deputy Director, Assistant Director, Chief Collector, Principal Collector, Collector and other officer, staff or employee of the Department of Customs and Excise as they apply to a Chief Executive or an employee of a Bank

(2) The President, Commander-in-Chief of the Armed Forces may direct by an instrument published in the *Gazette* that the provisions of this Decree be applied to any other person, class of employees, institutions or bodies either in the private or public sector of the Nigerian economy.

14. The President, Commander-in-Chief of the Armed Forces may make regulations for the effective implementation of this Decree.

Regulations.

15. In this Decree, unless the context otherwise requires—

Interpretation.

"appropriate authority" means the Secretary to the Federal Military Government or any person he may designate in that behalf by an Instrument published in the *Gazette* ;

"assets" includes all kinds of property, real and personal, movable and immovable, and, without prejudice to the generality of the foregoing includes land (developed or undeveloped), buildings, factory, workshop, warehouse, house, ships, aircraft, motor vehicle, furniture, household goods and electronic equipment, farms, stock-in-trade, stocks, shares, debentures, treasury certificates, savings bonds, interests and dividends ;

"Bank" includes the Central Bank of Nigeria, commercial banks, merchant banks, acceptance houses, discount houses, financial institutions or any other authorised dealer appointed under the Second-Tier Foreign Exchange Market Decree 1986 ;

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"Chief Executive" means the Chairman, the Managing Director or other similar officer of a Bank including the Central Bank of Nigeria ;

"employee" or "employee of a Bank" includes the Governor, the Chairman and members of the Board, Managing Director, Director, General Manager, Manager, Examiner, Inspector, Controller, Agent, Supervisor, Officer, Clerk, Cashier, Messenger, Cleaner, Driver and any other category of workers of the Central Bank, a bank or other financial institution of whatever title or designation, whether general or peculiar to the Bank ; and for the avoidance of doubt, it includes a person engaged as a part-time, casual or temporary worker and also any worker deployed to work in any branch or office of the Bank in or outside Nigeria ;

"fraudulent, fictitious or artificial transaction" means a disposal or purchase of assets by an employee of a Bank at a price below the market value of such assets and in a manner or circumstance that it can be reasonably inferred that the parties could not have been dealing legitimately or that there might have been some other consideration for the transaction ;

"High Court" means a High Court of a State, the Federal High Court or the High Court of the Federal Capital Territory, Abuja ;

"spouse" means any wife or husband of the employee whether the marriage was contracted under the Marriage Act, Customary Law, Islamic Law or any other form of marriage and includes a person with whom the employee is cohabiting.

16. This Decree may be cited as the Bank Employees, Etc. (Declaration of Assets) Decree 1986.

Citation.

9. Associated persons	Names in Full	Address	Occupation	Nationality
(i)				
(ii)				
(iii)				
10. Aliens :				
(a) State Alien Registration :				
(b) If naturalised, state Certificate No. :				

11. Schools attended with date : Primary School :

Post Primary School :

or

Secondary :

University, etc. :

Qualifications attained :

12. Amount held in own account

N k

- (i) Cash in hand
- (ii) Cash at bank :
- (a) First Bank of Nigeria Ltd.
- (b) Union Bank of Nigeria Ltd.
- (c) African Continental Bank Ltd.
- (d) Bank of the North Ltd.
- (e) National Bank of Nigeria Ltd.
- (f) United Bank for Africa Ltd.
- (g) Other Banks (to be named by the person completing the form)
- (h) Outside Nigeria (Countries/Banks to be named) ..

13. Amount held on behalf of or as trustee for any person other than your wife/husband*

N k

- (a) First Bank of Nigeria Ltd.
- (b) Union Bank of Nigeria Ltd.
- (c) African Continental Bank Ltd.
- (d) Bank of the North Ltd.
- (e) National Bank of Nigeria Ltd.
- (f) United Bank for Africa Ltd.
- (g) Other Banks (to be named by the person completing the form)
- (h) Outside Nigeria (Countries/Banks to be named) ..

14. Loans or advances made

15. Loans or advances received

16. Amount held on behalf of or as trustee of wife/husband

- (i) Cash in hand
- (ii) Cash at bank
- (a) First Bank of Nigeria Ltd.
- (b) Union Bank of Nigeria Ltd.
- (c) African Continental Bank Ltd.
- (d) Bank of the North Ltd.
- (e) National Bank of Nigeria Ltd.
- (f) United Bank for Africa Ltd.
- (g) Other banks (to be named by person completing form)
- (h) Outside Nigeria (Countries/Banks to be named) ..

17. Wife's/husband's/children's account held (beneficial or otherwise)

- (i) Cash in hand
- (ii) Cash at bank :

- (a) First Bank of Nigeria Ltd.
- (b) Union Bank of Nigeria Ltd.
- (c) African Continental Bank Ltd.
- (d) Bank of the North Ltd.
- (e) National Bank of Nigeria Ltd.
- (f) United Bank for Africa Ltd.
- (g) Other banks (to be named by person completing form)
- (h) Outside Nigeria (Countries; Banks to be named)

18. Government securities, including premium bonds and other interests held in companies, firms or partnerships (giving names of companies and partnerships) -

- (a) by you (here state the bonds, etc.)
- (b) by wife (wives)/husband (here state the bonds, etc.)
- (c) by children (here state the bonds, etc.)

19. Property in Nigeria in which you are interested in, giving date when acquired -

- (i) Land
- (ii) Buildings
- (iii) Other property, (if any) :

20. Property outside Nigeria in which you are interested in, giving date when acquired -

- (i) Land :
- (ii) Buildings :
- (iii) Other property, (if any) :

21. Property in Nigeria in which any wife/husband* is interested in, giving date when acquired -

- (i) Land
- (ii) Buildings
- (iii) Other property (if any) :

22. Property outside Nigeria in which any wife/husband* is interested in, giving date when acquired -

- (i) Land :
- (ii) Buildings :
- (iii) Other property, (if any) :

23. Property in Nigeria in which any child of yours is interested in, giving date when acquired—

- (i) Land ;
- (ii) Buildings ;
- (iii) Other property (if any) ;

24. Property outside Nigeria in which any child of yours is interested in, giving date when acquired—

- (i) Land ;
- (ii) Buildings ;
- (iii) Other property (if any) ;

25. Names of other dependant relatives ;

26. Estate in which you are interested as trustee or beneficially interested

(Name of deceased or trustee)

27. Property held by other any person on your behalf—

- (i) Cash in hand ;
- (ii) Cash at bank ;
- (iii) Land ;
- (iv) Building ;
- (v) Other properties ;

28. (i) Have you ever been convicted of any criminal offence ?

(ii) What was the offence and when was it committed ?

(iii) What was the punishment inflicted on you ?

29. Passport No. _____ issued at _____ on _____ or _____ expiring _____

30. Previous Employments (with dates) : _____

31. Present Employment :

(a) Name of Employer : _____

(b) Date of Employment : _____

(c) Position held at time of employment : _____

(d) Salary Per Annum at time of employment : _____

(e) Present Position : _____

(f) Present Salary : _____

(g) Nature of present duties : _____

32. Proposed Employment or Occupation after the present one : _____

STATUTORY DECLARATION

I,
do solemnly and sincerely declare that the information set out in the above
declaration of assets is true and correct to the best of my knowledge and
belief AND I make this solemn declaration conscientiously believing the same
to be true and by virtue of the provisions of the Oaths Act 1963.

.....
Signature

DECLARED at

in

day of 19.....

Before Me

.....
Registrar

FORM C

ANNUAL ASSETS DECLARATION FORM
BANK EMPLOYEES, ETC. (DECLARATION OF ASSETS) DECREE 1986

Section 4

IMPORTANT: It is an offence punishable by 10 years imprisonment under the Decree to:—

- (i) knowingly fail to make full disclosure of your assets and liabilities
- (ii) knowingly make a declaration that is false.
- (iii) fail to answer any question contained in this form.
- (iv) fail, neglect or refuse to make a declaration or furnish any information required.

I, _____, being an employee of _____ Bank required under the Bank Employees, Etc (Declaration of Assets) Decree 1986 to make an annual declaration of assets acquired and disposed of during the immediately preceding year do hereby declare as follows:—

1. Name _____
2. Employer's Name _____
3. Present Position _____
4. Present Salary _____

5. (a) Has there been any change in the nature of your duties in the last year? _____
 (b) If yes, please specify _____

6. Please give a list of:

(a) Assets acquired in the last 1 year by—

- (i) you
- (ii) your spouse
- (iii) your children

(b) Assets disposed of in the last 1 year by—

- (i) you
- (ii) your spouse
- (iii) your children

Declarant	H	Spouse	H	Children	H

7. Please give details of any gift, donation or bequest or of assets received from each individual, person or organisation in excess of an aggregate of \$4200 in the last 1 year by you, your spouse or children. Specify the name of the donor and relationship to you.

Declarant	Spouse	Children	Children

I, _____ solemnly declare that the information given by me in this form is correct and that I conscientiously believe same to be true by virtue of the Oaths Act of 1963.

Signature of Declarant

I swear to at _____ Registry _____ this _____ day of _____ 19 _____

Before Me

PART B

LIST OF EMPLOYEES NO LONGER IN SERVICE

For the period ended

<i>Name of Employee</i>	<i>Last Position Held</i>	<i>Date of Employment Determined</i>	<i>Reasons for Determination (Please state whether dismissal, compulsory retirement, voluntary retirement, termination, resignation, etc.)</i>
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			

(Signed)
Chief Executive

MADE at Lagos this 26th day of September, 1986.

MAJOR-GENERAL I. B. BABANGIDA
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its purport)*

The above Decree provides for the declaration of assets by employees of Banks operating in Nigeria and also empowers the President, Commander-in-Chief of the Armed Forces to extend its application to other categories of persons.



**REVIEW TRIBUNALS (IMPLEMENTATION
OF DECISIONS) DECREE 1986**



Decree No. 25

[26th September, 1986]

*Commence-
ment.*

WHEREAS by section 1 of the Tribunals of Inquiry Act 1966, the President, Commander-in-Chief of the Armed Forces is empowered, whenever he deems it desirable, by instrument under his hand, to constitute one or more persons a tribunal to inquire into any matter or thing or into the conduct or affairs of any person in respect of which in his opinion an inquiry would be for the public welfare :

AND WHEREAS the President, Commander-in-Chief of the Armed Forces accordingly by an instrument appointed two Judicial Tribunals and a Panel that is

(a) the Tribunal of Inquiry to Review Cases of Persons Convicted under the Exchange Control (Anti-Sabotage) Decree 1984 and the Special Tribunal (Miscellaneous Offences) Decree 1984 ;

(b) the Tribunal of Inquiry to Review the Cases of Persons Convicted Under the Recovery of Public Property (Special Military Tribunals) Decree 1984 ;

(c) the Special Panel for the Investigation of Cases of Persons Conditionally Released from Detention and Persons still in Detention under the State Security (Detention of Persons) Decree 1984 and the Recovery of Public Property (Special Military Tribunals) Decree 1984 ;

AND WHEREAS the Tribunals and the Panel have submitted their recommendations to the President, Commander-in-Chief of the Armed Forces in accordance with the provisions of the said instruments :

AND WHEREAS the President, Commander-in-Chief of the Armed Forces has consulted with the Armed Forces Ruling Council as required under section 6 of the Constitution (Suspension and Modification) Decree 1984 as amended) and the Armed Forces Ruling Council has considered and approved the recommendations of the Tribunals and the Panel :

Now, THEREFORE, THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

**PART I.—IMPLEMENTATION OF DECISIONS ON CASES OF PERSONS
CONVICTED UNDER DECREES 7 AND 20 OF 1984**

Implementa-
tion of
decisions.

1. The decisions of the Armed Forces Ruling Council set out in column 4 of Schedule 1 to this Decree upholding, affirming, confirming, accepting, varying or substituting the recommendations of the Tribunal of Inquiry to Review Cases of Persons Convicted under the Exchange Control (Anti-Sabotage) Decree 1984 and the Special Tribunal (Miscellaneous Offences) Decree 1984 (hereafter in this Decree referred to as "the Aguda Tribunal") as set out in column 3 of the said Schedule shall for all purposes have effect according to their tenor.

Vesting of
moneys.

2. The amounts, if any, specified in column 2 of Part A Schedule 1 to this Decree, being the amounts recommended by the Aguda Tribunal in column 3 of the said Schedule and affirmed by the Armed Forces Ruling Council in column 4 of the aforementioned Schedule as being forfeited, are hereby vested in the Federal Military Government.

Vesting of
assets.

3. The assets, if any, set out in column 2 of Part B of Schedule 1 to this Decree, being the assets recommended by the Aguda Tribunal in column 3 of the said Schedule and confirmed by the Armed Forces Ruling Council in column 4 of the aforementioned Schedule as being forfeited, are hereby vested in the Federal Military Government, free of all encumbrances and without any further assurance apart from this Decree.

**PART II.—IMPLEMENTATION OF DECISIONS ON PERSONS CONVICTED
UNDER THE RECOVERY OF PUBLIC PROPERTY (SPECIAL MILITARY
TRIBUNALS) DECREE 1984 (DECREE NO. 3 OF 1984)**

Implementa-
tion of
decisions.

4. The decisions of the Armed Forces Ruling Council set out in column 4 of Schedule 2 to this Decree upholding, affirming, confirming, accepting, varying or substituting the recommendations of the Tribunal of Inquiry to Review the Cases of Persons convicted under the Recovery of Public Property (Special Military Tribunals) Decree 1984 (hereafter referred to as the "Bello Tribunal") as set out in column 3 of the said Schedule shall for all purposes have effect according to their tenor.

Vesting of
moneys.

5. The amounts, if any, specified in column 2 of Schedule 2 to this Decree, being the amounts recommended by the Bello Tribunal in column 3 of the said Schedule and affirmed by the Armed Forces Ruling Council in the aforementioned Schedule as being forfeited, are hereby vested in the Federal Military Government.

Vesting of
assets.

6. The assets, if any, set out in Schedule 2 to this Decree, being the assets recommended by the Bello Tribunal in the said Schedule and confirmed by the Armed Forces Ruling Council in the aforementioned Schedule as being forfeited, are hereby vested in the Federal Military Government, free of all encumbrances and without any further assurance apart from this Decree.

**PART III.—IMPLEMENTATION OF DECISIONS ON THE INVESTIGATION
OF CASES OF PERSONS CONDITIONALLY RELEASED FROM
DETENTION AND PERSONS STILL UNDER DETENTION**

Implementa-
tion of
decisions.

7. The decisions of the Armed Forces Ruling Council set out in column 6 of Schedule 3 to this Decree upholding, affirming, confirming, accepting, varying or substituting the recommendations of the Special Panel for the

Investigation of Cases of Persons Conditionally Released from Detention and Persons Still in Detention Under the State Security (Detention of Persons) Decree 1984 and the Recovery of Public Property (Special Military Tribunals) Decree 1984 (hereafter in this Decree referred to as "the Uwaifo Panel") as set out in Column 5 of the said Schedule shall for all purposes have effect according to their tenor.

8. The amount if any, specified in column 3 of Schedule 3 to this Decree, being moneys recommended by the Uwaifo Panel to be forfeited to the Federal Military Government, State Government or other specified authority and confirmed by the Armed Forces Ruling Council in column 6 of the aforementioned Schedule as being forfeited shall by virtue of this section and without any further assurance, be vested in the Federal Military Government, the Government of the affected State or other authority, as the case may be.

Vesting of moneys.

9. The assets, if any, set out in column 3 of Schedule 3 to this Decree being assets recommended by the Uwaifo Panel in column 5 of the said Schedule and confirmed by the Armed Forces Ruling Council in column 6 of the aforementioned Schedule as being forfeited are by virtue of this section and without further assurance apart from this section, vested in and shall enure to the benefit of the Federal Military Government or other authority specified therein free of all encumbrances and without any further assurance apart from this Decree.

Vesting of assets.

PART IV. - MISCELLANEOUS PROVISIONS

10. (1) Any person in possession of any asset forfeited under this Decree, shall, within 14 days of the making of this Decree, release the asset to the Federal Military Government.

Offence and penalty.

(2) Any person who contravenes or fails to comply with the provisions of subsection (1) of this section or any matter contained in the Schedule to this Decree commits an offence and shall on conviction be liable to imprisonment for a term of ten years or to a fine of 5 times the value of the assets concerned.

11. Any disqualification of any person from participation in party politics or from holding public office specified in any of the Schedules to this Decree shall have effect according to its tenor and shall not be cancelled, varied or varied by any authority or person whatsoever.

Disqualification from holding public office

12. An offence under this Decree shall be triable at the Special Military Tribunal set up under the Recovery of Public Property (Special Military Tribunals) Decree 1984 (as amended) and the provisions of the Decree relating to appeals and confirmation shall apply.

Jurisdiction.

13. Notwithstanding anything in the Constitution of the Federal Republic of Nigeria or any other enactment or law, where any person or authority complies with any direction, order or requirement according to the provisions of this Decree, that person or authority shall be indemnified in liability to the extent of compliance therewith; and accordingly, no claim, suit or demand by or on behalf of the person whose asset is forfeited pursuant to the direction, order or requirement aforesaid shall lie against the person or authority so complying.

Indemnity for compliance.

Exclusion of
civil pro-
ceeding.

14. Notwithstanding anything in the Constitution of the Federal Republic of Nigeria or any other enactment or law, no civil proceeding shall lie or be instituted in any court for or on account of or in respect of any act, matter or thing done or purported to be done by the Federal Military Government or by any person for or on behalf of the Federal Military Government under this Decree or with respect to the arrest, detention, prosecution, conviction, ban, discharge, acquittal or release of any person—

(a) by the Aguda or Bello Tribunal or the Uwaifo Panel ; or

(b) under the State Security (Detention of Persons) Decree 1984,

(c) under the Recovery of Public Property (Special Military Tribunals) Decree 1984,

(d) under the Exchange Control (Anti-Sabotage) Decree 1984 or

(e) under the Special Tribunal (Miscellaneous Offences Tribunal) Decree 1984,

and if any such proceedings has been instituted before or is instituted after the commencement of this Decree, the proceedings shall abate, be discharged and be made void.

Interpreta-
tion.

15. In this Decree, unless the context otherwise requires —

“Aguda Tribunal” means the Judicial Tribunal of Inquiry to Review the Cases of Persons Convicted Under the Exchange Control (Anti-Sabotage) Decree 1984 and the Special Tribunal (Miscellaneous Offences) Decree 1984 ;

“Bello Tribunal” means the Tribunal of Inquiry to Review Cases of Persons Convicted Under the Recovery of Public Property (Special Military Tribunals) Decree 1984 ;

“Tribunal” includes the Uwaifo Panel ;

“Uwaifo Panel” means the Special Panel for the Investigation of Cases of Persons Conditionally Released from Detention and Persons Still in Detention Under the State Security (Detention of Persons) Decree 1984 and the Recovery of Public Property (Special Military Tribunals) Decree 1984 ;

in respect of Schedules 2 and 3 to this Decree, “year” means a calendar year.

Citation.

16. This Decree may be cited as the Review Tribunals (Implementation of Decisions) Decree 1986.

SCHEDULES

SUMMARY OF DECISIONS OF THE FEDERAL MILITARY GOVERNMENT ON THE RECOMMENDATIONS OF THE JUDICIAL TRIBUNAL OF INQUIRY TO REVIEW CASES OF PERSONS CONVICTED UNDER DECREES 7 AND 20 OF 1984
PART A—DECREE 7 OF 1984

No.	Name of Accused Person	Criminal Offence / Penalty by District Supreme Military Council	Appellate Tribunal's Recommendation	Decision by Armed Forces Ruling Council
(1)	(2)	(3)	(4)	(5)
1.	Abdullahar Ali Baker	(i) Unlawful imprisonment of N3,196 (ii) 5 years imprisonment (iii) Fine of N3,196 (iv) Forfeiture of N3,196	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 2.
2.	Garba Abdul Mohammed	(i) Unlawful imprisonment of N7,510 (ii) 5 years imprisonment (iii) Fine of N7,510 (iv) Forfeiture of N7,510	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
3.	Sale M'aji M. bannam	(i) Unlawful imprisonment of N1,000 (ii) 5 years imprisonment (iii) Fine of N1,000 (iv) Forfeiture of N1,000	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
4.	Mohammed Ali Mustafa	(i) Unlawful imprisonment of N22,226 (ii) 5 years imprisonment (iii) Fine of N22,226 (iv) Forfeiture of N22,226.	(i) 12 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
5.	Mohammed Usman Jibe	(i) Unlawful imprisonment of N14,780 (ii) 6 years imprisonment (iii) Fine of N14,780 (iv) Order of forfeiture of N14,780	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 2.
6.	Danbararwa H Ibrahim	(i) Unlawful imprisonment of N6,500 (ii) 5 years imprisonment (iii) Fine of N6,500 (iv) Order of forfeiture of N6,500	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.

No.	Name of Accused Persons (1)	Confirmed Offence/Penalty by <i>Défaut</i> Supreme Military Council (2)	Advisory Tribunal's Recommendation (3)	Decision by Armed Forces Ruling Council (4)
7.	Mansour Mohammed Usman	(i) Unlawful imprisonment of N6,351 (ii) 5 years imprisonment (iii) Fine of N6,351 (iv) Forfeiture of N6,351	(i) Sentence of imprisonment quashed due to ill health and old age (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
8.	Umar, Idr. Yahaya	(i) Unlawful imprisonment of N5,180 (ii) 5 years imprisonment (iii) Fine of N5,180 (iv) Order of forfeiture of N5,180	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
9.	Mansour Bakar Ibrahim	(i) Unlawful imprisonment of N6,960 (ii) 5 years imprisonment (iii) Fine of N6,960 (iv) Order of forfeiture of N6,960	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
10.	Yahaya Ali Musa	(i) Unlawful imprisonment of N8,100 (ii) 5 years imprisonment (iii) Fine of N8,100 (iv) Forfeiture of N8,100	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
11.	Mohammed Iss Zekar	(i) Unlawful imprisonment of N16,400 (ii) 6 years imprisonment (iii) Fine of N16,400 (iv) Order of forfeiture of N16,400	(i) 9 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
12.	San. Saleman Shaibu	(i) Unlawful imprisonment of N1,830 (ii) 5 years imprisonment (iii) Forfeiture of N1,830	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
13.	Abubakar Muss Adamu	(i) Unlawful imprisonment of N690 (ii) 5 years imprisonment (iii) Fine of N690 (iv) Order of forfeiture of N690	(i) 5 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.

14. Mohammed Idris Abdulkhadr	(i) Unlawful importation of N4,941 (ii) 5 years imprisonment (iii) Fine of N4,941 (iv) Order of forfeiture of N4,941	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
15. Miss Saleh Haruna	(i) Unlawful importation of N7,340 (ii) 5 years imprisonment (iii) Fine of N7,340 (iv) Order of forfeiture of N7,340	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
16. Hawwanat Hamidu Ibrahim	(i) Unlawful importation of N1,380 (ii) 5 years imprisonment (iii) Fine of N1,380 (iv) Order of forfeiture of N1,380	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
17. Yakubu Yahaya Garba	(i) Unlawful importation of N2,240 (ii) Fine of N2,240 (iii) 5 years imprisonment (iv) Order of forfeiture of N2,240	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
18. Sale Abu Mohammed	(i) Unlawful importation of N10,000 (ii) 6 years imprisonment (iii) Fine of N10,000 (iv) Order of forfeiture of N10,000	(i) 9 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
19. Aminu Mohammed Hamza	(i) Unlawful importation of N3,000 (ii) 2 years imprisonment (iii) Fine of N3,000 (iv) Order of forfeiture of N3,000 affirmed	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
20. Hafiza Adamu Mohammed	(i) Unlawful importation of N8,800 (ii) 3 years imprisonment (iii) Fine of N8,800 (iv) Order of forfeiture of N8,800 affirmed	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.
21. Damsudu Mohammed Haruna	(i) Unlawful importation of N2,860 (ii) 5 years imprisonment (iii) Fine of N2,860 (iv) Order of forfeiture of N2,860 affirmed	(i) 9 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody	Upheld recommendation of Tribunal as in Column 3.

Name of Accused Person	Confirmed Offence Penalty by Detainee Status Committee	Advisory Tribunal's Recommendation	Decision by Armed Forces Ruling Council
(1)	(2)	(3)	(4)
22. Jarra Sale Gajere	(i) Unlawful importation of N18,200 (ii) 10 years imprisonment (iii) Fine of N18,200 (iv) Order of forfeiture of N18,200	(i) 12 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
23. Mohammed Ali Moho	(i) Unlawful importation of N4,410 (ii) 5 years imprisonment (iii) Fine of N4,410 (iv) Order of forfeiture of N4,410	Case not reviewed as Tribunal was informed that the accused was released on October 14, 1985 on orders of Lagos State Government.	Upheld recommendation of Tribunal as in Column 3.
24. Mohammed Atubakar Ali	(i) Unlawful importation of N3,370 (ii) 6 years imprisonment (iii) Fine of N3,370 (iv) Order of forfeiture of N3,370	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
25. Adamu Jubril Mohammed	(i) Unlawful importation of N1,840 (ii) 7 years imprisonment (iii) Fine of N1,840 (iv) Order of forfeiture of N1,840	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture of N1,840 affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
26. Mohammed Ibrahim Adamu	(i) Unlawful importation of N5,570 (ii) 6 years imprisonment (iii) Fine of N5,570 (iv) Order of forfeiture of N5,570	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
27. Sheed Motolani	(i) Unlawful importation of US \$2,300 and 50,000 lira (ii) Counterfeiting exchange control form (iii) Knowingly using counterfeit exchange control form (iv) Exportation of US \$2,300 and 50,000 lira without permission (v) 6 years imprisonment (vi) Fine of N1,900 (vii) Order of forfeiture of US \$2,300	(i) Order of acquittal and discharge affirmed on counts 1, 2 and 3 (ii) Verdict of acquittal and discharge (iii) Sentence of imprisonment quashed (iv) Fine quashed (v) Order of forfeiture quashed (vi) Immediate release from prison custody (vii) Return to the accused the money US \$2,300 confiscated.	Upheld recommendation of Tribunal as in Column 3.

29. Haruné Adams	<p>(i) Unlawful importation of N2,020</p> <p>(ii) 5 years imprisonment</p> <p>(iii) Fine of N2,150</p> <p>(iv) Order of forfeiture of N2,020</p>	<p>(i) 6 months imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed</p> <p>(iv) Immediate release from prison custody.</p>	Upheld recommendation of Tribunal as in Column 3.
30. Kuburat Ajeke Blaiz	<p>(i) Unlawful importation of N1,600</p> <p>(ii) 5 years imprisonment</p> <p>(iii) Fine of N1,400</p> <p>(iv) Order of forfeiture of N1,360</p>	<p>(i) Sentences of imprisonment quashed</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed</p> <p>(iv) Immediate release from prison custody.</p>	Upheld recommendation of Tribunal as in Column 3.
31. Abassar Abubakar	<p>(i) Unlawfully attempting to export £27 sterling and US \$203</p> <p>(ii) Unlawfully attempting to export bills of exchange valued at £360 sterling and US \$1,440</p> <p>(iii) 5 years imprisonment on each of the counts to run concurrently.</p> <p>(iv) A fine of N1,500</p> <p>(v) Order of forfeiture of the currencies and bills of the travellers cheques concerned.</p>	<p>(i) 6 months imprisonment on each count to run concurrently</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture of the currencies and the bills, namely travellers cheques affirmed.</p> <p>(iv) Immediate release from prison custody.</p> <p>(v) A fine of N1,500</p> <p>(vi) Order of forfeiture of the currencies and bills, namely travellers cheques concerned.</p>	Upheld recommendation of Tribunal as in Column 3.
32. Mohammed Akubakar Usman	<p>(i) Unlawful importation of N2,105</p> <p>(ii) 5 years imprisonment</p> <p>(iii) Fine of N2,105</p> <p>(iv) Order of forfeiture of N2,105.</p>	<p>Review Tribunal informed that the accused died in prison custody.</p>	Upheld recommendation of Tribunal as in Column 3.
33. Hawisawi Mohammed Tahir	<p>(i) Unlawful importation of N3,200</p> <p>(ii) 5 years imprisonment</p> <p>(iii) Fine of N3,200</p> <p>(iv) Order of forfeiture of N3,200.</p>	<p>(i) 6 months imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed</p> <p>(iv) Immediate release from prison custody.</p>	Upheld recommendation of Tribunal as in Column 3.
34. Mohammed Yusuf Ibrahim	<p>(i) Unlawful importation of N13,920</p> <p>(ii) 5 years imprisonment</p> <p>(iii) Fine of N13,920</p> <p>(iv) Order of forfeiture of N13,920.</p>	<p>(i) 6 months imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed</p> <p>(iv) Immediate release from prison custody.</p>	Upheld recommendation of Tribunal as in Column 3.

40. Shaabou Osman	(i) Unlawful importation of N32,460 (ii) 5 years imprisonment (iii) Fine of N32,460 (iv) Order of forfeiture of N32,460.	(i) 9 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
41. Mohammed	(i) Unlawful importation of N1,600 (ii) 5 years imprisonment (iii) Fine of N1,600 (iv) Order of forfeiture of N1,600.	(i) Sentence of imprisonment quashed (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
42. Inuss Mohammed Jamma	(i) Unlawful importation of N4,680 (ii) 5 years imprisonment (iii) Fine of N4,680 (iv) Order of forfeiture of N4,680.	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
43. Mohammed Muss Kakai	(i) Unlawful importation of N4,705 (ii) 5 years imprisonment (iii) Fine of N4,705 (iv) Order of forfeiture of N4,705.	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed (iv) Immediate release from prison custody.	Upheld recommendation of Tribunal as in Column 3.
44. Iss Audu	Unlawful importation of N4,360 on 15-5-84 Convicted as charged (i) 5 years imprisonment (ii) Fine of N4,360 (iii) Order of forfeiture of N4,360.	(i) Conviction upheld (ii) Sentence of imprisonment quashed (iii) Fine quashed (iv) Order of forfeiture affirmed	Order of forfeiture affirmed. Immediate release from prison custody.
45. Abdul Wahab M. Iliyanu	Unlawful importation of N1,050 on 4-5-84 Convicted as charged (i) 5 years imprisonment (ii) Fine of N1,050 (iii) Order of forfeiture of N1,050.	Conviction upheld (i) 3 months imprisonment (ii) Fine quashed (iii) Order of forfeiture quashed.	Order of Forfeiture affirmed. Immediate release from prison custody.
46. Mohammed Adamu	Count 1 Conspiracy to unlawfully export N28,907 on 27-2-84 Count 2 Unlawful exportation of N28,907 on 27-2-84 Convicted on count 1 Convicted for attempt to export	Convictions upheld Count 1 6 months imprisonment Count 2 (i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed. (iv) Sentences to run concurrently.	Review Panel's recommendation upheld. Immediate release from prison custody.

No. Name of Accused Persons (1)	Confirmed Offence/Penalty by Defunct Supreme Military Council (2)	Aguda Tribunal's Recommendation (3)	Decision by Armed Forces Ruling Council (4)
46. Mohammed Adamu Ahmad.	<p>Sentences</p> <p>(i) 8 years imprisonment on count 1</p> <p>(ii) 5 years imprisonment on count 2</p> <p>(iii) Order of forfeiture of ₦28,907</p> <p>Sentences to run concurrently.</p>		
47. Muhammad Ibrahim Hanusa	<p>Unlawful importation of ₦9,789 or 4-5-84</p> <p>Convicted as charged</p> <p>(i) 5 years imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture of ₦9,789.</p>	<p>Conviction upheld</p> <p>(i) 6 months imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation upheld. Immediate release from prison custody.</p>
48. Usani Hanusa	<p>Unlawful importation of ₦5,420 on 15-5-84</p> <p>Convicted as charged</p> <p>(i) 5 years imprisonment</p> <p>(ii) Fine of ₦5,420.</p> <p>(iii) Order of forfeiture of ₦5,420.</p>	<p>Conviction upheld</p> <p>(i) 6 months imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation affirmed. Immediate release from Prison custody.</p>
49. Ibrahim Sabau	<p>Unlawful importation of ₦870 on 17-9-84</p> <p>Convicted as charged</p> <p>(i) 1 year imprisonment</p> <p>(ii) Fine of ₦870</p> <p>(iii) Order of forfeiture of ₦870.</p>	<p>Conviction upheld</p> <p>(i) 6 months imprisonment</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation affirmed. Immediate release from prison custody.</p>
50. Daniel's Edebb	<p>Unlawful importation of ₦13,300 on 26-1-84</p> <p>Convicted as charged</p> <p>(i) 6 years imprisonment</p> <p>(ii) Fine of ₦13,300</p> <p>(iii) Order of forfeiture of ₦13,300.</p>	<p>Conviction upheld</p> <p>(i) Sentence quashed</p> <p>(ii) Fine quashed</p> <p>(iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation upheld</p> <p>(i) Immediate release from prison custody.</p> <p>(ii) Passport to be returned to him.</p> <p>(iii) To be deported to his country.</p>

51. Gamb Ali Ali
- Unlawful importation of N1,240 on 4-5-84
 Convicted as charged
 (i) 5 years imprisonment
 (ii) Fine of N1,240
 (iii) Order of forfeiture of N1,240.
- Conviction upheld
 (i) 6 months imprisonment
 (ii) Fine quashed
 (iii) Order of forfeiture affirmed.
- Review Panel's recommendation affirmed. Immediate release from Prison custody.
52. (a) Saka Ajan Sanni
 (b) Olawopo Oyebolu
 (c) Felicit Adesuyi
- Count 1 (All accused)
 Conspiracy to purchase US \$19,820 on 2-5-84.
- Count 2 (All accused)
 Unlawful purchase of US \$19,820 on 2-5-84.
- Count 3 (All accused)
 Unlawful exportation of US \$19,820.
- Count 4 (Accused No. 1 only) Failure to declare US \$19,820 at Custom's check point on 2-6-84.
- Accused No. 1
 Convictions upheld.
 12 months imprisonment on each count to run concurrently.
- Accused No. 2
 Convictions upheld.
 12 months imprisonment on each count to run concurrently.
- Accused No. 3
 Conviction upheld.
 (i) 12 months imprisonment to run concurrently.
 (ii) Sentences of fines imposed on each accused quashed.
 (iii) Order of forfeiture affirmed.
- II
- Accused No. 1 Counts 1, 2 and 3
 Convicted as charged
 (i) 6 years imprisonment on Count 1
 (ii) Fine of US \$9,820 on each count.
 Count 4
 (i) 5 years imprisonment.
 (ii) Fine of US \$9,820
 Sentence to run concurrently.
- Accused No. 2 Counts 1, 2 and 3
 (i) 6 years imprisonment on each count
 (ii) Fine of US \$4,000 on each count
 Sentences to run concurrently.
- Accused No. 3 Counts 1, 2 and 3
 (i) 6 years imprisonment on each count
 (ii) Fine of US \$6,000 on each count
 Sentences to run concurrently.
- Accused Nos. 1, 2 and 3
 Order of forfeiture of US \$19,820.

No.	Name of Accused Persons	Confirmed Offence/Penalty by District Supreme Military Council	Agenda Tribunal's Recommendation	Decision by Armed Forces Ruling Council
(1)		(2)	(3)	(4)
53.	Omotor Johnson	<p>Count 1 Unlawful importation of a BMW Saloor car on 25-7-84</p> <p>Count 2 Failure to declare to customs officials, the sum of N2,250 in his possession at a border post. Convicted as charged.</p> <p>Counts 1 and 2 (i) 8 years imprisonment on each count to run concurrently. (ii) Fine of N2,250 (iii) Order of forfeiture of the BMW Saloor car and the sum of N2,250</p>	<p>Conviction upheld</p> <p>Counts 1 and 2 (i) 4 years imprisonment on each count to run concurrently. (ii) Fine quashed (iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation affirmed. To be released from prison custody 4 years from 25-7-84.</p>
54.	Ojagbele Bantefa	<p>Unlawful importation of N17,970 on 21-2-84. Convicted as charged. (i) 5 years imprisonment (ii) Fine of N17,970 (iii) Order of forfeiture of N17,970.</p>	<p>Conviction upheld. (i) 9 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation affirmed. Immediate release from prison custody.</p>
55.	Paulson Chulwe Nwoke	<p>Count 1 Unlawful importation of US \$1,460 on 30-5-84 Convicted as charged (i) 5 years imprisonment (ii) Fine of \$1,200 (iii) Order of forfeiture of US \$1,460.</p> <p>Count 2 Failure to declare US \$1,460 in his possession at custom's check point on 30-5-84 Acquitted and discharged.</p>	<p>Conviction upheld (i) 9 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed.</p>	<p>Review Panel's recommendation affirmed. Immediate release from prison custody.</p>

- Review Panel's recommendation affirmed. Immediate release from prison custody.
- Conviction upheld
(i) 12 months and 6 months imprisonment respectively to run concurrently.
(ii) Fine quashed.
(iii) Order of forfeiture affirmed.
- Review Panel's recommendation affirmed. Immediate release from prison custody.
- Conviction upheld.
(i) 9 months imprisonment
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Review Panel's recommendation affirmed.
(i) Immediate release from prison custody.
(ii) Deportation from Nigeria
(iii) Passport to be returned to accused.
- Conviction upheld
(i) 2 years imprisonment
(ii) Fine quashed
(iii) Order of forfeiture affirmed
Conviction: quashed
- Review Panel's recommendation affirmed.
2 year sentence to commence on 24-4-85.
Review Panel's recommendation affirmed.
Immediate release from prison custody.
- Conviction upheld
(i) 6 months imprisonment
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Review Panel's recommendation affirmed. Immediate release from prison custody.
- Unlawful exportation of US \$12,000 and 500 DM on 5-2-85.
Count 2
Failure to declare the currency in his possession at the customs check point on 5-2-85.
Convicted as charged
(i) 7 years imprisonment; respectively to run concurrently.
(ii) Fine of N10,000.
(iii) Order of forfeiture.
- Selling foreign currencies namely: US \$10 and 25,000 FF to an unauthorised person on 11-4-84.
Convicted as charged
(i) 5 years imprisonment.
(ii) Fine in value of equivalent of the currencies.
(iii) Forfeiture of the currencies US \$40 and 25,000 FF.
- Unlawful procuring one Aynah Anthony to export unlawfully £2,342 sterling and US \$20 on 24-4-84.
Both accused convicted as charged.
- Accused No. 1
(i) 5 years imprisonment;
(ii) Fine of N2,500.
(iii) Order of forfeiture of £2,342 and US \$20.
- Accused No. 2
(i) 8 years imprisonment
(ii) and (iii) As for accused No. 1.
- Count 1.
Unlawful importation of US \$1,000 on 2-6-84.
Count 2.
Failure to declare US \$1,000 in his possession at customs check point on 2-6-84.
57. Jeremiah Haasan
58. (i) Samuel Nwaeafule
(ii) Olufela Nathan Marsh.
59. Nicholas Madike

No	Name of Accused Person	Confirmed Offence/Penalty by Defunct Supremic Military Council	Appeals Tribunal's Recommendation	Decision by Armed Forces Ruling Council
(1)	Nicholas Madzuke—Continued	(i) 5 years imprisonment (ii) Fine of N750 (iii) Order of forfeiture of the US \$1,000 Count 1 Unlawful exportation of US \$1,800, 22,000 Lira and £10 sterling on 7-11-84 Count 2 Inaccurate declaration of foreign exchange in her possession at customs check point on 7-11-84 (i) 5 years imprisonment on each count (ii) Fine of \$1,800, 22,000 Lira and £16 sterling (iii) Order of forfeiture of the currencies—US \$1,800 22,000 Lira and £16 sterling.	Conviction upheld (i) 12 months imprisonment on each count (ii) Fine quashed (iii) Order of forfeiture affirmed.	Review Panel's recommendation affirmed. Immediate release from prison custody.
60.	Glory Ogburn	Unlawful importation of N4,010 of 45-84 (i) 5 years imprisonment (ii) Fine of N4,010 (iii) Order of forfeiture of N4,010 Unlawful importation of N9,020 of 4-5-84 Convicted as charged (i) 5 years imprisonment (ii) Fine of N9,020 (iii) Order of forfeiture of N9,020. Unlawful importation of N7,710 of 4-5-84 Convicted as charged. (i) 5 years imprisonment (ii) Fine of N7,710 (iii) Order of forfeiture of N7,710.	Conviction upheld (i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed Conviction upheld (i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed.	Review Panel's recommendation affirmed. Immediate release from prison custody. Review Panel's recommendation affirmed. Immediate release from prison custody.
61.	Habiba Kansa Audi			Review Panel's recommendation affirmed. Immediate release from prison custody.
62.	Habiba Habe			Review Panel's recommendation affirmed. Immediate release from prison custody.
63.	Hajwa Chume Habs Mohammed			Review Panel's recommendation affirmed. Immediate release from prison custody.

- Unlawful importation of N18,740 as
24-11-84
Convicted as charged.
(i) 5 years imprisonment
(ii) Fine of N15,000
(iii) Order of forfeiture of N18,740.
65. **Rickart, Dorez**
Count 1
Unlawful exportation of £440 or
18-4-84.
Count 2
Making false statement for purpose of
exportation of currency on 18-4-84
Convicted as charged
(i) 2 years imprisonment on each
count.
(ii) Fine of N500
(iii) Order of forfeiture of £400.
66. **Fat Ibrahim, Muhammed**
Unlawful importation of
N7,462 on 4-5-84
Convicted as charged
(i) 2 years imprisonment
(ii) Fine of N7,462.
67. **Rose Obasuyi**
Count 1
Unlawful exportation of
£70 Sterling on 24-11-84
Count 2
Unlawful exportation of £10 sterling
in traveller's cheque No. E69-532-
766 on 24-11-84
Count 3
Inaccurate declaration of the said cur-
rencies as a Customs check point on
24-11-84
Convicted for attempt to export on
three counts.
(i) 2 years imprisonment on each
count to run concurrently
(ii) Fine of £80 on each count
(iii) Order of forfeiture of the curren-
cies and travellers' cheques.
- Conviction upheld
(i) 6 months imprisonment
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld
(i) 12 months imprisonment on each
count to run concurrently
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld
(i) 6 months imprisonment
(ii) Fine quashed
- Conviction upheld on the three
counts
(i) 6 months imprisonment on each
count to run concurrently
(ii) Fines quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld on the said cur-
rencies as a Customs check point on
24-11-84
Convicted for attempt to export on
three counts.
(i) 2 years imprisonment on each
count to run concurrently
(ii) Fine of £80 on each count
(iii) Order of forfeiture of the curren-
cies and travellers' cheques.
- Review Panel's recommendation:
affirmed.
Immediate release from prison;
custody.
- Review Panel's recommendation:
affirmed.
Immediate release from prison;
custody.
- Review Panel's recommendation:
affirmed.
Immediate release from prison;
custody.
- Review Panel's recommendation:
affirmed.
Immediate release from prison;
custody.
- Review Panel's recommendation:
affirmed.
Immediate release from prison;
custody.

- (i) 3 years imprisonment on each count to run concurrently
(ii) Fine of N2,500 on each count
(iii) Order of forfeiture of £2,500.
71. Kamatu Haruna
Unlawful importation of N3,360 or 4-5-84
Convicted as charged
(i) 3 years imprisonment
(ii) Fine of N3,360
(iii) Order of forfeiture of N3,360.
72. Binta Zakariya
Unlawful importation of N3,060 on 4-3-84
Convicted as charged
(i) 3 years imprisonment
(ii) Fine of N3,060
(iii) Order of forfeiture of the N3,060.
73. Aumi Usman Mohammed
Unlawful importation of N4,580 on 4-2-84
(i) 5 years imprisonment
(ii) Fine of N4,580
(iii) Order of forfeiture of the sum of N4,580.
74. Hajjiya Aini Abiru Mohammed
Unlawful importation of N2,071 on 30-4-84
Convicted as charged
(i) 5 years imprisonment
(ii) Fine of N2,071
(iii) Order of forfeiture of the N2,071.
75. Sadaru Bale Mohammed
Unlawful importation of N3,900 on 4-5-84
Convicted as charged
(i) 5 years imprisonment
(ii) Fine of N3,900
(iii) Order of forfeiture of the sum of N3,900.
76. Elizabeth Omolara Adesanya
Unlawful importation of US \$16,681 on 30-4-84
Convicted as charged
(i) 6 years imprisonment
- Conviction upheld
(i) 6 months imprisonment;
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld
(i) 6 months imprisonment;
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld
(i) Sentence of 6 months
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld
(i) 6 months imprisonment
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction upheld
(i) Imprisonment for 6 months
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Conviction quashed
(i) Sentence quashed
(ii) Fine quashed
(iii) Order of forfeiture quashed.
- Review Panel's recommendation affirmed.
Immediate release from prison custody.
- Review Panel's recommendation affirmed.
Immediate release from prison custody.
- Review Panel's recommendation affirmed.
Immediate release from prison custody.
- Review Tribunal's recommendation affirmed.
Immediate release from prison custody.
- Review Tribunal's recommendation affirmed.
Immediate release from prison custody.
- Review Tribunal's recommendation affirmed.
Immediate release from prison custody.

No.	Name of Accused Person: (1)	Confirmed Offence Penalty by Defunct Supreme Military Council: (2)	Aguda Tribunal's Recommendation: (3)	Decision by Armed Forces Review Council: (4)
75	Binta Abdu Musa	(ii) Fine of \$16,681 (iii) Order of forfeiture of the \$16,681.	—	The money to be returned to accused.
76	Binta Abdu Musa	Unlawful importation of N12,060 or 4-5-84. Convicted as charged. (i) 6 years imprisonment; (ii) Fine of N12,060 (iii) Order of forfeiture of the N12,060.	Conviction upheld (i) 6 months imprisonment; (ii) Fine quashed (iii) Order of forfeiture affirmed	Review Panel's recommendation affirmed. Immediate release from prison custody.
78	Clara Ifueke	Count 1 Unlawful exportation of \$4,350 on 25-9-84 Count 2 Failure to declare the sum of \$4,350 at customs check point on 25-9-84 Convicted as charged. (i) 7 and 2 years imprisonment respectively on counts 1 and 2 to run concurrently. (ii) Fine of \$4,350 (iii) Order of forfeiture of the \$4,350.	Conviction upheld (i) 12 and 6 months imprisonment respectively on counts 1 and 2 to run concurrently. (ii) Fine quashed (iii) Order of forfeiture affirmed.	Review Panel's recommendation affirmed. Immediate release from prison custody.
79	Aderike Susana Madagwe	Procuring another to unlawfully import N12,920 on 30-4-84. Convicted as charged. (i) 7 years imprisonment (ii) Fine of N2,920 (iii) Order of forfeiture of the N2,920.	Conviction upheld (i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed.	Review Panel's recommendation affirmed. Immediate release from prison custody.
80	Safia Abdu Mohammed	Unlawful importation of N14,880 on 4-5-84. Convicted as charged (i) 7 years imprisonment (ii) Fine of N14,880 on 4-5-84. (iii) Order of forfeiture of N14,880.	Conviction upheld (i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed.	Review Panel's recommendation affirmed. Immediate release from prison custody.

No.	Name of Accused Persons	Confirmed Offence/Triality by Tribunal	Armed Forces Rating Council	Decision by Council
84.	Ukpa Ewehwea Abinloye —condg.	<p>Both accused convicted as charged</p> <p>Count 1—Each accused 5 years imprisonment.</p> <p>Fine of £1,225, \$349, 8,000FF and 2,650SF</p> <p>Count 2—Each accused 5 years imprisonment.</p> <p>Fine as Count 1.</p> <p>Count 3—Accused No. 1 (i) 5 years imprisonment.</p> <p>(ii) Fine of £10,000.</p>	<p>Accused No. 1</p> <p>(i) Conviction in respect of counts 1, 2 and 3 quashed by reason of previous acquittal and discharge.</p> <p>(ii) Conviction in respect of count 3 upheld.</p> <p>Accused No. 2</p> <p>(i) Convictions in respect of counts 1 and 2 quashed.</p> <p>(ii) Conviction in respect of counts 2 and 3 upheld.</p>	<p>Review Panel's recommendation affirmed.</p> <p>Immediate release from prison custody.</p>
85.	Chief S. O. Mshakw	<p>Prosecuting the buying of foreign currency without permission from an authorised dealer contrary to S. 9 (1) (a) and 1 (1).</p> <p>Convicted as charged. 10 years imprisonment.</p>	<p>Conviction quashed.</p> <p>Acquitted and discharged.</p>	<p>Review Panel's recommendation affirmed.</p> <p>Immediate release from prison custody in respect of this case only. Otherwise, will serve sentence in respect of any other case.</p>

<p>Count 1 Unlawful importation of £13,290</p> <p>Count 2 Making false declaration of currency at Customs check point. Convicted as charged</p> <p>(i) 8 and 5 years imprisonment respectively on counts 1 and 2 to run concurrently.</p> <p>(ii) Fine of £13,290</p> <p>(iii) Order of forfeiture of the £13,290.</p>	<p>Conviction upheld (i) 12 and 6 months imprisonment to run concurrently. (ii) Fine quashed (iii) Order of forfeiture affirmed.</p>	<p>Review Tribunal's recommendation affirmed. Immediate release from prison custody.</p>
<p>Count 1 Unlawful importation of £10,000 starting in June 1983.</p> <p>Count 3 Unlawful importation of £10,050 sterling. Fol guilty and convicted as charged on counts 1 and 2 not guilty of count 3</p> <p>(i) 15 and 10 years imprisonment respectively on counts 1 and 2 to run concurrently</p> <p>(ii) Fine of £204,000 and £10,050</p> <p>(iii) Forfeiture of the £10,050.</p>	<p>Convictions quashed (i) Sentences of imprisonment quashed (ii) Fine quashed (iii) Order of forfeiture quashed.</p>	<p>Review Tribunal's recommendation affirmed. Immediate release from prison custody only in respect of this case otherwise to serve sentences in respect of conviction in any other case.</p>
<p>87. Aper Akt.</p>	<p>Acquittal and discharge (ii) Fine quashed (iii) Order of forfeiture quashed (iv) Conviction quashed.</p>	<p>(i) Recommendation accepted (ii) Already released from prison custody.</p>
<p>88. Fela Antitulapo-Kur</p>	<p>(i) Expiration of £1,600 (ii) Failure to declare £1,600 to Customs (iii) 5 years jail on each count to run concurrently.</p> <p>(iv) Fine of £2,000 (v) Forfeiture order on £1,600.</p>	

No.	Name of Accused Person	Confirmed Offence Penalty by Defining Supreme Military Council	Ajud. Tribunal's Recommendation	Decision by Armed Forces Ruling Council
(1)	39. Abdullah Khalil Faras	(1) Expatriation of \$5,000; (ii) 7 years jail (iii) Fine of \$5,000 (iv) Forfeiture of \$5,000.	(i) 12 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	(i) Recommendation accepted. (ii) Immediate release from prison custody.
(2)	40. Mahmud Sale Sale Ghann	(i) Unlawful exportation of US \$1,000 and £30 (ii) 5 years jail (iii) Fine of \$1,500 (iv) Forfeiture of US \$1,000 and £30.	(i) 5 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
(3)	41. Stepher Chukwura	(i) Unlawful importation of N4,750 (ii) 5 years jail (iii) Forfeiture of N4,750.	(i) 6 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
(4)	42. Florence Emlawo	(i) Unlawful exportation of N672 (ii) 5 years imprisonment (iii) Fine of N672 (iv) Forfeiture of N672.	(i) 6 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
(5)	43. (i) John Urosa (ii) Odi Ureodia	(i) Conspiracy to purchase £1,000 in exchange for N4,500 (ii) Unlawful exportation of £1,000 (iii) Unlawful purchase of £1,000 (iv) 5 years jail (v) Fine of £1,000 (vi) Forfeiture of £1,000.	(i) 6 months jail on each count to run concurrently (ii) 6 months imprisonment or count 1 and 12 months jail or each of counts 2 and 3 (iii) Fine quashed (iv) Order of forfeiture upheld.	Recommendation accepted. Immediate release of both from prison custody.
(6)	44. Joseph Madubako	(i) Unlawful exportation of currencies (ii) Failure to declare the currencies namely N310,450,000 Spanish Peseta, 110,000 Italian Lira and 60 Dutch Mark (iii) 5 years jail (iv) Fine of N500 (v) Order of forfeiture of currencies	(i) Prison sentence quashed (ii) Fine quashed (iii) Order of forfeiture quashed.	Recommendation accepted. Immediate release from prison custody.

96. Oscar Nwaniso
- (i) Unlawful importation of N1,150
 (ii) 5 years jail
 (iii) Fine of N1,150
 (iv) Forfeiture of N1,150
- (i) Sentence of imprisonment quashed
 (ii) Recommendation for State pardon to enable accused go for his studies
 (iii) Fine quashed
 (iv) Order of forfeiture affirmed.
- Recommendation accepted. Immediate release from prison custody.
97. (i) Gabriel Hlochukwu
 (ii) Benedina Nwoko
 (iii) Blessing Nwanwa
- (i) Attempt to export £507.19p
 (ii) 6 years jail
 (iii) Fine of N1,000
 (iv) Order of forfeiture of £507.19p.
- (i) Sentence of imprisonment quashed
 (ii) Recommendation for State pardon to enable accused go for his studies
 (iii) Fine quashed
 (iv) Order of forfeiture affirmed.
- Recommendation accepted. Immediate release from prison custody.
- (i) Accused No. 1
 18 months jail or each of counts 1 and 2 to run concurrently.
 Accused No. 2
 18 months jail on count 3
 Accused No. 3
 (i) Acquitted and discharged
 (ii) Fine quashed
 (iii) Order of forfeiture affirmed
- Recommendation accepted. Immediate release from prison custody.
98. Chinyere Gabriel Okone
- (i) Attempt to export £700
 (ii) Failure to declare the foreign currency
 (iii) 5 years jail on each count to run concurrently
 (iv) Fine of N800
 (v) Forfeiture of £700.
- (i) 9 months jail
 (ii) Fine quashed
 (iii) Order of forfeiture affirmed
- Recommendation accepted. Immediate release from prison custody.
99. Razaq Kolawole Yusuf
- (i) Unlawful purchase of US \$768 or 22-6-84
 (ii) 5 years jail
 (iii) Fine of N600
 (iv) Order of forfeiture of \$768.
- (i) 9 months jail
 (ii) Fine quashed
 (iii) Order of forfeiture affirmed.
- Recommendation accepted. Immediate release from prison custody.
100. Chukwuemeka Joshua Ezenne
- (i) Unlawful exportation of 1,015,000 CFA Francs on 19-2-85
 (ii) Failure to declare the foreign currency to Customs.
- (i) 9 months jail on counts 1 and 2 respectively to run concurrently
 (ii) Fine quashed.
- Recommendation accepted. Immediate release from prison custody.

No.	Name of Accused Persons	Confirms Offence Penalty by District Supreme Military Council	Agada Tribunal's Recommendation	Decision by Armed Forces Ruling Council
	(1)	(2)	(3)	(4)
112.	Umaru Amadu Mohammed	(i) Unlawful imprisonment of N14,935 on 27-4-84 (ii) Fine of N14,935 (iii) Forfeiture of N14,935	(i) 6 months imprisonment; (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
113.	Alhaji Isa Ibrahim Yahaya	(i) Unlawful imprisonment of N1,200 on 27-4-84 (ii) 5 years jail (iii) Fine of N1,200 (iv) Order of forfeiture of N1,200.	(i) 6 months jail; (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
114.	Sheik Mohammed Zahar	(i) Unlawful imprisonment of N12,800 on 27-4-84 (ii) 5 years jail (iii) Fine of N12,800 (iv) Forfeiture of N12,800	(i) 6 months jail; (ii) Fine quashed (iii) Order of forfeiture quashed.	Recommendation accepted. Immediate release from prison custody.
115.	Idris Haruna	(i) Unlawful imprisonment of N21,540 on 27-4-84 (ii) 3 years imprisonment (iii) Fine of N21,440 (iv) Forfeiture of N21,440.	(i) 6 months jail (ii) Fine quashed (iii) Order of forfeiture upheld.	Recommendation accepted. Immediate release from prison custody.
116.	Ahmadu Wahabi Abdullahi	(i) Unlawful imprisonment of N8,120 on 27-4-84 (ii) 6 years imprisonment (iii) Fine of N8,120 (iv) Forfeiture of N8,120.	(i) 6 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
117.	Jonas Youroufur	(i) Unlawful imprisonment of N3,500 on 27-4-84 (ii) 7 years jail (iii) Fine of N3,500 (iv) Forfeiture of N3,500.	(i) 6 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
118.	Tauhe Saidu Aliyu (Alias Tsofo Saidu Ali)	(i) Unlawful imprisonment of N63 on 27-4-84 (ii) 6 years jail (iii) Fine of N300 (iv) Order of forfeiture of N63.	(i) Sentence of imprisonment quashed (ii) Fine quashed (iii) Order of forfeiture of N13 only. N50 to be returned to accused.	Recommendation accepted. Immediate release from prison custody.

- 25-4-84
(i) 5 years jail
(ii) Fine of N\$40
(iii) Forfeiture of N\$40
120. Fairuz, Mohammed Usmar
(i) Unlawful importation of N\$80 on 25-4-84
(ii) 5 years jail
(iii) Fine of N\$80
(iv) Order of forfeiture of the N\$80
(v) Unlawful importation of N\$00 on 27-4-84
(vi) 5 years jail
(vii) Fine of N\$00
(viii) Forfeiture of N\$00
121. Safins Mohammed Gariba
(i) Unlawful importation of N\$3,504 on 10-4-84
(ii) 5 years jail
(iii) Fine of N\$3,504
(iv) Forfeiture of N\$3,504
122. Aishar, Bakar Hussain
(i) Unlawful importation of N\$2,400
(ii) 5 years jail
(iii) Fine of N\$2,400
(iv) Forfeiture of N\$2,400
123. Jama, Idris Musa
(i) Importation of N\$90
(ii) 5 years jail
(iii) Fine of N\$90
(iv) Forfeiture of N\$90
124. Hajara Mohammed Ali
Count 1
(i) Exporation of N1,545.50 on 26-1-84
Count 2
(i) Failure to declare N1,545.50 to Customs
(ii) 5 years jail on each count to run concurrently
(iii) Fine of N1,545.50
(iv) Order of forfeiture of N1,545.50
- (i) Fine quashed
(ii) Order of forfeiture affirmed.
- Accused ordered to be released from prison custody on January 20 1986.
- Recommendation accepted. Accused to be released with immediate effect.
- (i) 6 months jail
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Recommendation accepted. Accused to be released with immediate effect.
- (i) 6 months jail
(ii) Fine quashed
(iii) Order of forfeiture affirmed.
- Recommendation accepted. Accused to be released with immediate effect.
- Accused to be released on 20-1-86.
- Recommendation accepted as above.
- Accused to be released on 20-1-86.
- Recommendation accepted as above.
- (i) 6 months imprisonment
(ii) Fine quashed
(iii) Forfeiture order upheld.
- Recommendation accepted. Immediate release from prison custody.

125. Abdu, Mohammed

No.	Name of Accused Person	Confirmed Offence, Penalty, by Delinquent, Supreme, Military Council	Agenda Tribunal's Recommendation	Decision by Armed Forces Ruling Council
(1)	(2)	(3)	(4)	(5)
126.	Alhaji Ibrahim Modu Kur	(i) Importation of N1,130 (ii) Jail of 3 years (iii) Fine of N1,130 (iv) Forfeiture order.	(i) 6 months jail (ii) Fine quashed (iii) Forfeiture order affirmed.	Recommendation accepted. Immediate release from prison custody.
127.	Abakar Umar Musa	Count 1 (i) Imprisonment of N5,726.50 Count 2 (i) Importation of \$638 (ii) 5 years jail (iii) Fine of N\$ 726.50 (iv) Forfeiture of above sum.	(i) 6 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
128.	Musa Idi Mohammed	(i) Imprisonment of N3,230 (ii) 5 years jail (iii) Fine of N3,230 (iv) Forfeiture order of above sum.	(i) Accused was released on order of President vide letter No. Cer., 498,6274.	Already released.
129.	(i) Malumet Bahis Bar Chamb. (ii) Greens Engineering Ltd (iii) Uniparts and Hardware (Nig.) Ltd. (iv) Narges Ltd (v) Selenit Nig. Ltd (vi) Unicorn Enterprises Co Ltd.	Count 1 All accused conspired to commit a crime against SS.1 (1) (a) and (1) (a) of Decree No. 7. Count 2 All accused placing a sum of money in another's account abroad, contrary to SS.1 (1) (a) (ii) of the Decree.	(i) Discharged and acquitted (ii) Forfeiture order is alright (iii) Detailed investigation of the work of the Commercial Company.	(i) Recommendation accepted. (ii) Immediate release from Prison custody.
130.	Alhaji Yusuf Shuaib	(i) Unlawful importation of N8,657 and Saudi Arabic Riyards (ii) 5 years jail (iii) Fine of N8,700 (iv) Forfeiture order on above sum.	(i) 6 months imprisonment (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.
131.	Jamiyu Larasi Iro	(i) Exportation of \$7,700 (ii) 7 years jail (iii) Fine of N\$5,200 (iv) Forfeiture order of N7,700.	(i) 12 months jail (ii) Fine quashed (iii) Order of forfeiture affirmed.	Recommendation accepted. Immediate release from prison custody.

No. Name of Accused Person
by District Supreme Military Council
Confidential Offence/Penalty
Decision by Armed Forces
Publishing Council

(1)
(2)
(3)
(4)

No.	Name of Accused Person	Confidential Offence/Penalty	Decision by Armed Forces Publishing Council
1.	Mrs Alimatu Sadiat Musa	Unlawful possession of cocaine Death by firing squad	Conviction upheld. 7 years imprisonment.
2.	Miss Alice Bassew Udot	Unlawful possession of cocaine Death by firing squad.	Conviction upheld. 10 years imprisonment.
3.	Mrs Gladys Caroline Iyamb	Unlawful possession of cocaine. Death by firing squad.	Conviction upheld. 10 years imprisonment.
4.	Miss Maronke Fezas Laval	Unlawful possession of heroine, a drug similar to cocaine. Death sentence commuted to life imprisonment.	Conviction upheld. 10 years imprisonment.
5.	(a) Alhaja Sidikan Tairu	Unlawful possession of heroine, a drug similar to cocaine. Death sentence commuted to life imprisonment by reason of pregnancy.	Conviction upheld. 10 years imprisonment.
	(b) Shola Oguntayo (Alias Mrs Ayiat Ajike Mohammed)	Unlawful possession of heroine, a drug similar to cocaine. Death sentence confirmed.	Conviction upheld. 10 years imprisonment.
	(c) Mr Oladele Omoshebi	Unlawful possession of heroine, a drug similar to cocaine. Death sentence confirmed.	Conviction upheld. 5 years imprisonment.
6.	Mr Jimmy Ladipo Adebayo	Unlawful possession of heroine, a drug similar to cocaine. Death sentence confirmed.	Conviction upheld. 10 years imprisonment.
7.	Mr Lasunkunmi Tajudeen Awolola	Unlawful possession of heroine, a drug similar to cocaine. Death sentence confirmed.	Conviction upheld. 12 years imprisonment.

No.	Name of Accused Person	Confirmed Offence/Penalty by District Supreme Military Council	Agenda Tribunal's Recommendation	Decision by Armed Forces Ruking Council
8.	Tajudeen Adelar	(1) Attempt to sell petroleum product without lawful authority. Death sentence confirmed	(2) Conviction upheld. 12 months imprisonment.	(4) Verdict confirmed as in column 3. Immediate release from prison custody.
9	Mrs Bis' Akimnada	Attempt to sell petroleum product without lawful authority. Death sentence commuted to 2 years imprisonment on 19th March 1985.	(3) Conviction upheld on purely technical ground. Sentence of imprisonment quashed. State pardon recommended.	Verdict confirmed as in column 3. Immediate release from prison custody.
10	Stephen Adobe	Unlawful storage of 51,296 litres of automotive gas oil in tanker lorries. Death sentence commuted to 3 calendar years imprisonment. Two vehicles to be released to owner.	Conviction upheld. 12 months imprisonment. Two vehicles to be released immediately to owners.	Verdict confirmed as in column 3. Immediate release from prison custody.
11. (a)	Captain Jose Luis Pecus	Exporting petroleum product without lawful authority on 30-1-84. Death sentence commuted to 25 years imprisonment on 19-3-85.	Conviction quashed	Verdict confirmed as in column 3. Immediate release from prison custody.
(b)	Mr Henderson; Member	Dealing with petroleum products without lawful authority. Death sentence commuted to 25 years imprisonment on 19-3-85.	Conviction upheld. 10 years imprisonment. Order on forfeiture of the petroleum products affirmed.	Verdict confirmed as in column 3.
(c)	Mr Cyprian Obi	Dealing with petroleum products without lawful authority. Death sentence commuted to 25 years imprisonment on 19-3-85.	Conviction upheld. 10 years imprisonment. Order on forfeiture of the petroleum products affirmed.	Verdict confirmed as in column 3.
12. (a)	Jonathan Nonreil	Storing petroleum product without lawful authority on 29-2-84. Death sentence commuted to 5 years imprisonment. Order on forfeiture of petroleum product and vehicle No. RV 2542 D.	Conviction upheld. 12 months imprisonment. Order on forfeiture affirmed.	Verdict confirmed as in column 3. Immediate release from prison custody.

13. Vincent Aglanmah	Storing petroleum product without lawful authority on 29-2-84. Death sentence commuted to 5 years imprisonment. Vehicle No. RV 3871 PD to be released.	Conviction upheld. 12 months imprisonment. Vehicle No. RV 3871 PD to be released to the owner.	Verdict confirmed as in column 3. Immediate release.
13. Vincent Aglanmah	Storing petroleum product without lawful authority. Death sentence commuted to 2 years imprisonment. Order on forfeiture of the sum of N4,300.00.	Conviction upheld. 6 months imprisonment. Order on forfeiture affirmed.	Verdict confirmed as in column 3. Immediate release.
14. (a) Iwalehir Ikuekar (b) Chife Isokwe	Dealing in assorted goods of the value of N110,832.65 without lawful authority on 6-7-84.	Conviction upheld. Order on forfeiture affirmed.	Verdict confirmed as in column 3.
(c) Olanrewaju Igbole	Dealing in assorted goods of the value of N1,548,206.35 without lawful authority.		
	Each accused sentenced to 4 years imprisonment to run concurrently. Order on forfeiture of the three vehicles and contents therein.		
15. (a) Bashiru Aisome Alumbi (b) Yisa Alumi	Dealing in assorted goods of the value of N500,900.60 without lawful authority on 6-7-84. 4 years imprisonment.		
	Dealing in fairly used foreign tyres without lawful authority on 18-9-84. Each accused sentenced to 2 years imprisonment. Order on forfeiture of the tyres and the lorry No. OY 8036 AF.	Conviction upheld. Order on forfeiture affirmed.	Verdict confirmed as in column 3.
16. Morufu Ajala	Unlawful removal of NEPA meter. 5 years imprisonment.	Conviction quashed. Acquittal and discharge.	Verdict confirmed as in column 3. Immediate release from prison custody.

SCHEDULE 2

Section 4

SUMMARY OF FEDERAL MILITARY GOVERNMENT DECISIONS ON THE
RECOMMENDATIONS OF THE JUDICIAL TRIBUNAL OF INQUIRY TO REVIEW
CASES OF PERSONS CONVICTED UNDER DECREE 3 OF 1984
BY JUSTICE MUHAMMAD BELLO

CATEGORY (A)—THOSE WHO CORRUPTLY ENRICHED THEMSELVES THROUGH
ABUSE OF THEIR OFFICIAL POSITIONS

Name of Accused Person	Confirmed Offence/Penalty	Bello Tribunal's Recommendation	Government's Decision
(1)	(2)	(3)	(4)
1. Mr Victor Igwe Mas	.. Corrupt enrichment 21 years jail. Forfeiture of House in Omoko and \$1,050,000 to the Federal Military Government.	7 years on each of the two counts to run consecutively i.e. 14 years jail. Forfeiture order upheld.	Confirmed Tribunal's recommendations in Column 3 but approved reduction of sentence to 10 Calendar years. In addition, he is banned for life from holding public office and from participating in party politics for life.
2. Simon C. Nwokorah	.. Corrupt enrichment 21 year jail. Forfeiture of ₦655,000 to the Federal Military Government.	7 years jail. Forfeiture order upheld.	Confirmed Tribunal's recommendations in Column 3 but approved reduction of sentence to 5 years. In addition, he is banned for life from holding public office and from participating in party politics.
3. Col Peter K. Obasi	.. Corrupt enrichment from kick-backs 22 years jail. Forfeiture of ₦7,237,637.24 and £47,000 to the Federal Military Government.	14 years jail. Forfeiture order upheld.	Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding Public Office and from participating in party politics.
4. Chief Folorunsho Kila	.. Corrupt enrichment from kick-backs. False asset declaration. Life jail. Forfeiture of huge sums of money building, trailers and plots of land	15 years jail, 10 years disqualification from public office. Forfeiture order upheld.	Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding Public Office and from participating in party politics.

Confiscated 7 years jail. In addition, the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.

Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.

Confirmed 10 years jail. In addition, the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.

Upheld Tribunal's verdict in Column 3.

Upheld Tribunal's recommendation in Column 3, but with reduction in sentence from 7 to 5 years. In addition, the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.

Upheld Tribunal's verdict in Column 3, but he is banned from holding public office and from participating in party politics.

3 years jail. Disqualification from public office for 7 years.

15 years jail. Forfeiture order upheld

10 years jail. Disqualification from public office for 7 years. Forfeiture order upheld.

3 years jail. Forfeiture order upheld

7 years jail. Forfeiture order upheld

5 years jail. Forfeiture order upheld.

Corrupt enrichment. Running private business 2 1/2 years jail. Forfeiture of N2,270,000 and shares in Brewery.

Operating Foreign Account, false assets declaration and running private business. Life jail. Forfeiture of huge sums of money, plots, building, car, etc.

Corrupt enrichment, running private business, false declaration of assets. Life jail. Forfeiture of huge sums of money, car, refrigerator, etc.

Corrupt enrichment, 5 years jail. Forfeiture of N155,000 to the Federal Military Government.

Corrupt enrichment and breach of Code of Conduct 16 years jail. Forfeiture of N804,216 to the Federal Military Government.

Corrupt enrichment, 10 years Jail. Forfeiture of \$362,600 and £85,000 to the Federal Military Government.

1. Raymond O. Fernandes

6. Dr. Tawdwee O. Iain

7. Abdul Jimmy Yusuf

8. Late Chief Eusati O. Adalaku

9. Prof. G. A. Odenigwe

10. Oluwolt A. Olanla

Name of Accused Person: (1)	Confirms & Offence: Penalty (2)	Belle Tribunal's Recommendations (3)	Government's Decision (4)
11. Professor Ambrose F. Ali	Corrupt enrichment demanding kick-backs, breaches of Code of Conduct, 22 years jail. Refund £985,000 to FMG.	7 years jail. Disqualification from holding public office for 10 years. Forfeiture order upheld.	Confirmed 7 years jail. In addition, the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.
12. Augustine Nuse Omouaye	Corrupt enrichment, 5 years jail. Refund of £100,000 to FMG.	5 years jail. Disqualification from holding public office for 10 years. Forfeiture order upheld.	Approved reduction of sentence from 5 to 4 years. In addition the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.
13. Sam Otanyen Iredia	Corrupt enrichment, 10 years jail. Refund £300,000 to FMG.	5 years jail. Disqualification from public office for 10 years. Forfeiture order set aside.	Confirmed 5 years jail. Illegally acquired asset to be forfeited. In addition, the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.
14. Imoran Adeogun Salamu	Corrupt enrichment from kick-backs. False asset declaration, 8 years jail. Forfeiture of N261,032 and Masdu Van.	5 years jail. Forfeiture of money to FMG.	Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.
15. Late Prince Julius Eweta	Corrupt enrichment, 21 years jail. Refund of N900,000 to FMG.	7 years jail. Forfeiture order upheld.	Confirmed Tribunal's recommendations, but approved reduction of sentence to 5 years.
16. Joseph A. Adeboiyac	Fraud by forgeries in the NNSC, 25 years. To pay N459,737.34 to FMG and forfeiture house and 2 taxis.	5 years jail. Forfeiture of money, house and taxis upheld.	Upheld Tribunal's verdict in Column 3. In addition he is banned for life from holding public office and from participating in party politics.

Name of Accused Person (1)	Confirmed Offense Penalty (2)	Belle Tribunal's Recommendation (3)	Decision (4)
22. Richard Nwanikwo	.. Corrupt enrichment, 10 years jail, Forfeiture of N5,000 to Federal Military Government.	4 years jail. Forfeiture order upheld.	Confirmed Tribunal's recommendation in Column 2, but with a reduction of sentence from 4 to 3 years. In addition, he is banned for life from holding public office and from participating in party politics.
23. Yasa Oladoyimbe	.. Corrupt enrichment, 10 years jail, Forfeiture of N25,000 to Federal Military Government.	3 year jail. Forfeiture order upheld.	Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.
24. Olatuse Adenle	.. Corrupt enrichment, 10 years jail, Forfeiture of N35,000 to Federal Military Government.	3 year jail. Forfeiture order upheld.	Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.
25. Dr. Solomon Ayedele	.. Corrupt enrichment, 10 years jail, Forfeiture of N20,000 to Federal Military Government.	Jail term set aside but forfeiture upheld.	Confirmed 2 years jail and to be released immediately. Order of forfeiture upheld. Banned from holding public office and from participating in party politics for life.
26. Alhaji Sibo Barakat Zawa	.. Personal corrupt enrichment, 10 years, receiving N100,000 from 2 oil allottee, demanding N600,000 for PRP, receiving another N400,000 from a contractor and keeping a total sum of N1,503,973.72. Sentenced to 22 years and ordered to pay N100,000 alone. N100,000 to be	Sentences reduced to 7 years, disqualified for 7 years from holding public office and upheld the order for the forfeiture of N100,000 jointly with 2 other officers, another N100,000 to be refunded by him alone and confirmed forfeiture of N1,503,973.72 to the FMC.	Banned for life from holding public office and from participating in party politics. The sentences of 7 years on each of the 3 cases to run concurrently; otherwise upheld Tribunal's verdict in Column 3.

27. Alhaji Sanni Galle ... Affirmed the sentence of 3 years of the SMC on him.
28. Alhaji Wada Abubakar ...
 Aiding and abetting Alhaji Barkin Zuwo in corruptly enriching himself by obtaining a sum of N100,000 from a contractor handling Kano Electrification project. Sentenced to 21 years but reduced to 3 years by the SMC.
29. Alhaji Wada Abubakar ...
 Personal corrupt enrichment by receiving a sum of N100,000 from a pilot allottee and also demanding a sum of N300,000 for the PRP as gratification for doing his lawful duty also by accepting N774,133 from a contractor. He was sentenced to 21 years each on the two cases and 10 years respectively, but reduced to 3 years by the SMC. Also to refund N100,000 jointly with his collaborator, and to pay N350,000 to the FMG.
30. Alhaji Sadaule Kibiya ...
 Personal corrupt enrichment by receiving a sum of N100,000 from a pilot allottee and also demanding N600,000 for the PRP from him. He was sentenced to 21 years but reduced to 5 years by SMC. To jointly refund N100,000.
31. Alhaji Abubakar Rami ...
 Personal corrupt enrichment for accepting N593,000 from a construction company handling road project in Kano. Sentenced to 22 Calendar years and to refund N593,000 to the FMG. Sentence reduced to 10 years by SMC which also confirmed the order for refund.
32. Alhaji ...
 Upheld Tribunal's verdict in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.
33. Alhaji ...
 Confirmed 4 years sentence in addition to refunds of N100,000 and N350,000 and banned for life from holding public office and from participating in party politics.
34. Alhaji ...
 Confirmed 3 years sentence. In addition, the Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.
35. Alhaji ...
 Confirmed 5 years sentence confirmed refund of N593,000, banned for life from holding public office and from participating in party politics for life.

Name of Accused Person (1)	Confirmed Offence/Penalty (2)	Belle Tribunal's Recommendation (3)	Government's Decision (4)
31. Dr Garba Nadum	Personal corrupt enrichment of the sum of N800,000 being gratification received for selling import licence meant for Sokoto Investment Company to a business man, and false declaration of assets to the tune of N4,774,710.80. Sentenced to 21 years, order to refund N800,000 to the FMG. All the verdicts were confirmed by SMC, on another case, sentenced to life, to pay N6,774,710.	Reduced sentence to 7 years, confirmed the refund of N860,000 on another case, reduced to 10 years, confirmed the forfeiture order subject to further investigations.	To serve 10 years jail. All Forfeiture Orders upheld. Banned from holding public office and from participating in party politics for life.
32. Alhaji Mohammed Bachuka	Personal corrupt enrichment of the sum of N150,000 being kick back received from aiding the transfer of Sokoto Investment Company's import licence to a businessman. Sentenced to 21 years, ordered to pay N150,000 to FMG. SMC reduced sentence to 5 years. Confirmed order for refund.	Confirmed sentence reduction to 5 years and the payment of N150,000 to the FMG.	Approved reduction of sentences from 5 to 3 years in addition, to refund of N150,000 and banned for life from holding public office and from participating in party politics.
33. Isa Abubakar	Acting in concert and conspiracy with Dr. Nadumba to transfer import licence issued in favour of Sokoto State Supply Company. Sentenced to 21 years, reduced to 5 years by SMC.	Confirmed 5 year imprisonment.	Approved reduction of sentence from 5 to 2 years and to be released immediately. Banned from holding public office and from participating in party politics for 10 years.
34. Aper Aku	Engaging in corrupt practices by withdrawing N199,475 from the account of Benue Breweries Ltd. Sentenced to 21 years, ordered to pay N206,475 to the FMG. SMC reduced sentence to 10 years and confirmed order for refund.	Reduced sentence to 5 year confirmed refund of N206,475.	Reduced sentence to 3 Cakorder years. Banned from holding public office and from participating in party politics for life.
35. J. A. Anumba	Engaging in corrupt practices by withdrawing N199,475 from the account of Benue Breweries Ltd and enriching Aper Aku in various sums totalling N209,475. Sentenced to 21 years, reduced to 5 years by SMC.	Reduced sentence to 5 years.	Reduced sentence to 2 years and to be released immediately. Banned from holding public office and from participating in party politics for life.

37. **Abaji Mohammed Awai Ibrahim**
 Personal corrupt enrichment; and enriching the defendant NPN. Sentenced to 21 years, ordered to refund N280,000. NPN members should refund total sum of N136,000.
 Reduced sentence to 5 years, upheld refund of N136,000 by NPN members, but rejected the refund of N280,000 by the convict.
38. **Abaji Abd. Dawakar Tafa**
 Personal corrupt enrichment of the sum of N265,000 received from a contractor and conspiring with others to receive gratification of N774,133 from a contractor sentenced to 21 years, ordered to pay N265,000 and N424,133 to the FMG. SMC reduced sentence to 10 years, confirmed order for refund.
 Reduced sentence to 5 years or first offence and 7 years on the second but upheld the order of refund of the two sum.
39. **Abaji Farouk Das**
 Conspiracy with others to receive a sum of N774,133 from a contractor and personal corrupt enrichment. Sentenced to 21 years imprisonment which was reduced to 5 years by the SMC.
 Reduced sentence to 4 years.
40. **Chief Justice Nwobodo**
 Personal corrupt enrichment by withdrawing N5,894,471 from the accounts of Anambra State Government; enriching the proscribed Npp and opening ghost fixed deposit bank account. Sentenced to 22 calendar years imprisonment; on each count ordered a refund of N5,894,471.00; N2,069,998 N3 million; and N2,695,000 to the FMG. Sentence and orders confirmed by the SMC.
 Upheld Tribunal's recommendation in Column 5. In addition, he is banned for life from holding public office and from participating in party politics.
41. **Paul C. Egbogu**
 Engaging in corrupt practices by withdrawing N5,894,471 from the account of Anambra State
 Reduced sentence to 7 years, agreed a joint refund of N5,894,471.00 with Justice Nwobodo.
 Approved reduction sentence from 7 years. In addition
- Approved reduction of sentence from 5 to 3 years. Banned from holding public office and from participating in party politics for life.
- Approved reduction of sentence from 5 to 3 years. Banned from holding public office and from participating in party politics for life.
- Approved reduction sentence from 5 to 3 years. Banned from holding public office and from participating in party politics for life.
- Upheld Tribunal's verdict in Column 3. Banned for life from holding public office and from participating in party politics for life.
- Upheld Tribunal's recommendation in Column 5. In addition, he is banned for life from holding public office and from participating in party politics.

in column 5. Banned from holding public office and from participating in party politics for life.

Personal corrupt enrichment; and enriching the defendant NPN. Sentenced to 21 years, ordered to refund N280,000. NPN members should refund total sum of N136,000.

37. **Abaji Mohammed Awai Ibrahim**

38. **Abaji Abd. Dawakar Tafa**

39. **Abaji Farouk Das**

40. **Chief Justice Nwobodo**

41. **Paul C. Egbogu**

Approved reduction sentence from 7 years. In addition

Reduced sentence to 7 years, agreed a joint refund of N5,894,471.00 with Justice Nwobodo.

Name of Accused Persons (1)	Confirmed Offence/Penalty (2)	Belle Tribunal's Recommendation (3)	Government's Decision (4)
42. Sylvester C. Okoko ..	Government. Sentence to 23 years, confirmed by SMC Engaging in Corrupt practices by opening ghost fixed deposit account. Sentenced to 21 years, reduced to 5 years by SMC	Reduced sentence to 3 years	Forfeiture Order is upheld and he is banned for life from holding public office and from participating in party politics.
43. Dr. A. O. Okunlo ..	Conspiracy with another public officer to enrich himself by perpetrating fraud and mis-appropriating the proceeds from the sale of 1 million cartons of beer that belonged to the government of Ileso State. He was sentenced to 22 years, should forfeit N2,041,976 to the FMG, and FMG to recover N2 million each from Chief Mbalwa and the estate of Chief Uwajimogu.	Reduced sentence to 7 years. Chief Mbalwa and himself to jointly refund N6,041,976 to the FMG for onward transmission to the Golden Guinea Breweries Ltd	Approved reduction of sentence from 7 to 5 years, otherwise upheld Tribunal's recommendation in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.
43A. Chief Samuel Mbalwa ..			To be tried for conspiracy in the case preferred against Dr A. O. Okunlo.
44. Amos Adegunle ..	Corrupt enrichment by receiving a total sum of N2,877,000 as kick-back from contractors, making false declaration of assets and engaging in private business. He was sentenced to 21 years.	Reduced sentence to 7 years, disqualified for 7 years from holding public office, affirmed forfeiture of N2,867,457.06 already paid to the FMG, and forfeiture of a hotel at Ogudu and houses and other landed properties at Idinia	Approved reduction of sentence from 7 to 5 years; otherwise upheld Tribunal's recommendation in Column 3. In addition, he is banned for life from holding public office and from participating in party politics.
45. Alhaji Gremu Bensheik ..	Personal corrupt enrichment in the sum of N15,000 property of Borno State Co-operative Financing Agency Ltd., which he converted to his own use. He was sentenced to 21 years, ordered to refund N15,000 to FMG.	Rejected the sentence because technically, he was not a public officer, affirmed refund of N15,000 to the FMG.	Approved 2 years sentence and to be released immediately. To refund the sum named in Column 3 and is banned from holding public office and from participating in party politics.

47. Mr Leonard O'Connell:
 Confined with Alhaj Baku Nizamuddin and another fraudulently receiving the said sum of property of Borno State Government for no service rendered. Sentenced to 21 years, order to pay N60,000, ordered the dismissal of three officers who were accomplices of the commission of the offence.
48. Mr Wilberforce Jura:
 Causing a sum of N20,000 to be distributed among members of the Gongol State Assembly from Public funds for undisclosed purposes. He was sentenced to 21 years. State Assembly members to refund the money to the FMG. SMC reduce the sentence to 5 years, confirmed the order to refund by the legislators.
49. Mrs Ladi Anne Ntimal:
 Engaging in private business while a public officer, making false declaration of her assets. She was sentenced to 21 years, and to forfeit a total sum of N845,305.68 to the FMG. SMC reduced sentence to 5 years but confirmed forfeiture order.
50. Dr O. Fawibe:
 Corrupt enrichment by accepting gratification of the sum of \$5,621,054 from Philip Brothers of U.S.A. Sentenced to 21 years and to return the sum involved in the transaction.
- Upheld Tribunal's verdict in Column 3 but to be released immediately. Banned from holding public office and from participating in party politics for 10 years.
- Upheld Tribunal's verdict in Column 3. In addition, he is banned from holding public office and from participating in party politics for life.
- Upheld Tribunal's verdict in Column 3 but banned from holding public office and from participating in party politics for life.
- Upheld Tribunal's verdict in Column 3 but to be banned from holding public office and from participating in party politics for life.
- Reduced sentence to 2 years, confirmed forfeiture order of N1,951.68.
- Reduced sentence to 3 years, upheld the order for refund.
- Confirmed sentence of 5 years, disqualified her from holding public office for 5 years, upheld the forfeiture order.
- Conviction upheld, sentence reduced to 7 years, subject to payment of the amount forfeited to the FMG.

51. Mr Sam. A. Ihek: Corrupt enrichment of company by the sum of ₦386,721.95. Sentenced to 22 years imprisonment. Upheld conviction but sentence reduced to 14 years. He has also to refund ₦7,356,721.95 or its Naira equivalent to the F.M.C. Upheld Tribunal's verdict. In addition, the Forfeiture Order is upheld and he is banned from holding public office and from participating in party politics for life.

CATEGORY (B) — THOSE WHO PROCURED DONATIONS FOR THEIR POLITICAL PARTIES AND DID NOT PERSONALLY BENEFIT FROM THE AMOUNT INVOLVED

Name of Accused Person (1)	Confirmed Offence/Penalty (2)	Belle Tribunal's Recommendation (3)	Government's Decision (4)
1. Chief, Bisi Oshabare	Corruptly enriched the UPN and company to the tune of N2.8 million and N50,170.90 from donation of 22 years jail and forfeiture of all monies paid to the account of defunct UPN confirmed by SMC.	Jail term reduced to 5 years. Forfeiture order stand.	Approved reduction in sentence from 5 to 3 years. In addition, the Forfeiture Order is upheld and banned from holding public office and from participating in party politics for life.
2. Mr Samuel A. Kolade	Corruptly enriched UPN to the tune of N1 million from donations. 5 years jail.	5 years jail.	Approved reduction in sentence from 5 to 3 years. Banned from holding public office and from participating in party politics for life.
3. Joshua O. Tobi	Corruptly enriched UPN to the tune of N1 million from donations. 5 years jail.	5 years jail.	Approved reduction in sentence from 5 to 3 years. In addition, he is banned from holding public office and from participating in party politics for life.
4. Chief Bisi Alande	Corruptly enriched UPN with N781,750.00 from Contingency Vote of Oyo State, failed 20 years UPN to pay N598,400. SMC reduced sentence to 16 years. Confirmed order for payment by UPN.	5 years jail.	Approved reduction in sentence from 5 to 3 years. Upheld Forfeiture Order. Banned from holding public office and from participating in party politics for life.

Name of Offender (1)

Confirmed Offence Details (2)

Held Tribunal's Recommendation (3)

Government's Decision (4)

1. Chief Melford Odule	Operated foreign Account and corrupt enrichment by accepting a transfer of N200,000 to the account of his company. Sentenced to 10 years jail.	Jail term, set aside. Discharged and acquitted.	Upheld Tribunal's verdict in Column 3. Banned for 10 years from holding public office and from participating in party politics.
2. Francis Gbede Endeje	Breach of Code of Conduct in running private business. False declaration of assets. 15 years and forfeiture of money, generators and building.	Jail term, set aside. Forfeiture of money and generator to Federal Military Government.	Approved 2 years jail term and immediate release. Upheld the forfeiture of money and generator. In addition, he is banned from holding public office and from participating in party politics for 10 years.
3. Alhaji Adamu Tafawa Balewa	Maintained Foreign Account. 3 years jail.	Set aside jail sentence. Disqualification from public office for 7 years.	Upheld Tribunal's verdict in Column 3, but with 10 years ban from holding public office and from participating in party politics.
4. Alhaji Abdullahu Adamu	Corrupt enrichment of NPN from donation of N200,000. 2 years jail term and refund of the sum.	Set aside jail sentence. Refund of N200,000 to the Benue Cement Company. Discharged and acquitted.	Approved 2 years jail term and immediate release. N200,000.00 to be refunded to the Benue Cement Company from the forfeited accounts of the proscribed NPN in Benue and Plateau States. In addition, he is banned from holding public office and from participating in party politics for 10 years.
5. Mrs V. A. Mbalwe	Unlawful collector of donations for LAVAM and withdrawing same from Bank. 21 years jail. Forfeiture of N3,544,460 to Federal Government.	Jail term set aside. Forfeiture order upheld. Discharged and Acquired.	Approved a sentence of years imprisonment. Banned from public office and from participating in party politics for life.

Name of Accused Person (1)	Confirmed Offence/Penalty (2)	Belle Tribunal's Recommendation (3)	Government's Decision (4)
6. Alhaji Abba Muss Rana ..	Paid ₦500,000 to Kaduna Assembly met out of Security Vote. 3 years jail. Recovery of ₦42,000 from the ex-legislator.	Jail term set aside. Recovery of sum upheld. Discharged and acquitted.	Discharged and acquitted. Banned from holding public office and from participating in party politics for 10 years. Kaduna State legislature to refund ₦42,000.
7. Alhaji Ahmed Isokote ..	5 years jail. Refund of ₦110,000 to Federal Government.	Found he had neither been released; unconditionally. Refund upheld.	Affirmed release, but to refund ₦110,000 and is banned from holding public office and from participating in party politics for 10 years.
8. Chief Bola Ige ..	Corruptly enriching UPN with ₦781,750 from Contingency Vote of Oyo State. Jailed 21 years. UPN to pay ₦598,400. SMC reduced sentence to 10 years jail.	Jail term set aside. Discharged and acquitted.	Upheld Tribunal's verdict in Column 3, but is banned from holding public office and from participating in party politics for 10 years.
9. Adeoye Omosehin ..	Fraud by forgeries in the NNSC. 21 years jail.	Jail term set aside.	Upheld Tribunal's verdict in Column 3, but is banned from holding public office and from participating in party politics for 10 years.
10. Adigun Agwote ..	Fraud by forgeries in NNSC. 21 years jail.	Jail term set aside.	Upheld Tribunal's verdict in Column 3, but is banned from holding public office and from participating in party politics for 10 years.
11. Ibrahim Adua ..	G.M. of SOSSCO received ₦20,000 as kick-back. To refund ₦20,000 to Federal Military Government.	Forfeiture order set aside.	Upheld Tribunal's verdict in Column 3, but is banned from holding public office and from participating in party politics for 10 years.
12. Fusanu Oyewo ..	Corrupt enrichment. 10 years jail. Forfeiture of ₦5,000 to the Federal Military Government.	Jail term plus forfeiture set aside.	Upheld Tribunal's verdict in Column 3, but is banned from holding public office and from participating in party politics for 10 years.

GOVERNMENT'S DECISIONS ON REPORT OF JUSTICE UWAIFO SPECIAL PANEL FOR THE INVESTIGATION OF CASES OF PERSONS CONDITIONALLY RELEASED FROM DETENTION, AND PERSONS STILL IN DETENTION UNDER THE STATE SECURITY (DETENTION OF PERSONS) DECREE No. 2, 1984 AND THE RECOVERY OF PUBLIC PROPERTY (SPECIAL MILITARY TRIBUNALS) DECREE No. 3, 1984

CATEGORY (A)—POLITICAL OFFICE HOLDERS AND POLITICIANS (Serial Nos. 1-74)

S/No.	Name	Alleged Offence	Whether still in Detention or Not	Usaic Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
1	Babarigo Akagbe (page 70)	Charged living with Prof. Ali on eight counts but was discharged and acquitted on all the eight counts by the Special Military Tribunal.	Released from detention on 4th September, 1985 based on his acquittal.	His release was justified. The ₦40,000 recovered from him to be given back to him without further delay.	Release affirmed.
2	Emezege Babatope (pages 70-71)	Publication of a subversive document titled "Strategy 1986-82"; (ii) Operation of a foreign account in a London Bank and (iii) unlawful amassment of wealth between 1979 and 1983.	Released from detention on 28th August, 1985.	Not guilty of any of the three alleged offences. His release from detention was therefore justified.	Release affirmed.
3	S. O. Agbabika (pages 71-72)	Operation of a foreign bank account in London.	Released from detention in August 1985.	His release was justified but the sum of £1,156.94 found in his foreign bank account should be forfeited to the Federal Government.	Release affirmed subject to refund of £1,156.94.
4	Alhaji Buranga Tukur (pages 72-73)	Mismanagement of State Security Vote.	Released from detention on 28th August, 1985.	He did not corruptly enrich himself or other persons. He therefore committed no offence and his release from detention was justified.	Release affirmed.
5	Dr. Ishmael J. Ighani (pages 73-74)	Operation of a foreign Account with his American wife.	Released from detention on 28th September, 1985.	His release from detention was proper. His bank account and that of his wife should be defrozed and his passport should be released to him.	Release affirmed.

S/No.	Name	Alleged Offence	Whether still in Detention or No:	Uniafo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
6.	Alhajj Ahmed Muss (pages 74-76)	Corrupt enrichment of himself and/or other persons.	Released from detention on 28th August, 1985.	Nothing to show any of unjust enrichment. His release from detention was therefore proper.	Release affirmed.
7	Chief Oluogun Coker (pages 75-76)	Under-declaration of assets.	Released from detention after forfeiture of the sum of ₦78,820 (the value of the undeclared assets) to the Federal Military Government and also forfeiting the same undeclared assets items to the Lagos State Government.	His release from detention was proper and no need to prosecute him. The forfeiture of ₦78,820 to the Federal Military Government is a sufficient punishment. The Lagos State Government should therefore release the forfeited assets to him in order not to make him suffer double punishment.	Release affirmed.
8	Alhajj Muss Jega (page 77)	Corrupt enrichment of himself and/or other persons.	Released from detention in 1985.	No evidence of corrupt or unjust enrichment of himself or any other person. His release from detention was therefore proper.	Release affirmed.
9	Chief Oluogun Coker The companion (pages 78-81)	Corrupt enrichment of himself to the advantage of the country.	Released from detention in 1985.	There is need to make a fresh order to detain him and put him on trial for the offences. He should also be made to refund the money involved in all the dubious transactions.	To be sent for trial. Accounts remain frozen.
10.	S. O. Ige (pages 81-82)	Corrupt enrichment of himself and the prescribed UPN	Released from detention on 14th Sept., 1985.	There is no evidence to substantiate the charges. His release from detention was proper. His civil and private liberties and those of his Company including their bank accounts should be restored. He should however be made to bear the liabilities, if any, accruing to the UPN from Govt. as a result of the transactions.	Subject to be sent for trial. Accounts remain frozen.

Though absolved by the Tribunal, available evidence not likely to be sufficient for such a finding. His case is to be restricted to his local government area for the life of this administration. He is banned from holding public office, or participating in any form of political activities, for life.

Though absolved by the Tribunal with available evidence but legal justice is not necessarily social justice. He is to be restricted to his local government area for the life of this administration. He is banned from holding public office, or participating in any form of political activities, for life.

Approved Panel's recommendation.

Release affirmed.

No evidence was led against him to warrant his trial for any offence. He is to be released from detention immediately and the civil and private liberties due to every free man in this country at the moment be restored to him, his family and remain however affected.

Found not guilty of any of the four alleged offences and no prima facie case has been made out to warrant his trial for any offence known to law. He should therefore be released immediately from detention and his private liberties be restored to him and his family. The debt owing by Romania should be paid and arrangements to get a purchaser for the Romania machinery should be resubmitted.

His release was proper. He should be given back the three properties, preferably plot A32 which he bought with Fed. Mortgage Bank Loan. The Rivers State Government should pay him back the amount paid in respect of the other two properties.

No substance in the two allegations for which he should be kept in detention. His release was therefore proper.

Not released from detention.

Not yet released from detention.

Released from detention in 1985.

Released from detention in 1985.

Contract enrichment in the award of contract corrupt enrichment of himself and the firm called NPN.

Fraudulent identification of contract received with four others to exchange 100,000 tonnes of rice for Nigerian crude oil. aware of contract to his former assignee. Dismissal-Association: and corrupt enrichment of the prescribed NPN.

Corrupt enrichment: of himself.

Illegal transfer of foreign exchange from Nigeria of an equivalent of N5,338,674.00 in collaboration with Dr Alex Ekwueme. Taking of a bribe (kick-back) of an unspecified amount.

12. Dr Alex Ekwueme (Pages 98-105)

13. Napoleon Oriang (Pages 104-106)

14. Alh. Yehava Dikko (pages 106-107)

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Unofficial Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
15.	John Kadiya (pages 107-111)	Corrupt enrichment to the tune of N40,000.00 from one Abaji Sule Jebu.	Released from detention in 1985.	It will be fruitless to prosecute the accused upon the available evidence. His release was therefore proper. He should however be made to pay the sum of N40,000.00 to the Federal Military Government being the cost of the bungalow erected on his land at Abuja by Ali Sule Jebu, a contractor because he should not be allowed to take the house as a gift.	Release affirmed on condition that N40,000.00 is paid to the Federal Military Government.
16.	Ali Suleiman Takuma (pages 111-113)	Irregular obtaining of N29 million from Savannah Bank Ltd.; operation of a foreign bank account in Zurich; misuse of official position to obtain allocations from NNPC. Flour MFB and Nigerian Boring Company Ltd. and corrupt enrichment of the prescribed NPN.	Released from detention in 1985.	There is no offence known to law committed by Ali Takuma. His release from detention was therefore proper.	Upheld recommendation of the tribunal. Release affirmed.
17.	Ali Ibrahim Bunt (pages 114-115)	Operating a foreign bank account, running a private business while a public office holder; corrupt enrichment.	Released from detention in 1985.	His release from detention was proper. It is unnecessary to prosecute him for failing to close the foreign account but he should pay the unspent amount in his foreign bank account as at 30-9-83 to the Federal Government while the equivalent should be paid to him in local currency.	Release affirmed but subject to refund of £2,000.

18. Alh. A. Bakarise Massa (page 117)
Corrupt self enrichment.
Released on 31-8-85.
There was hardly any reason to have detained him because the quantum of his assets is very scanty forward. His release from detention was therefore proper.
19. Chief M. A. Ajasin; Chief R. F. Fasoranti; Chief A. Adesegun (pages 118-122)
Corrupt enrichment of the principal with the sum of N400,000.00 from a contract. — Messrs. Alh. Nig. Ltd.
Released from detention in 1985.
There is evidence prima facie upon which the three people should be prosecuted. Prosecution of Chief M. A. Ajasin is however undesirable because of his advanced age. The other two people Chief Fasoranti and Chief Adesegun should however be prosecuted.
20. Alh. Mohammed Goni (pages 122-124)
Corrupt enrichment of self.
Released from detention in 1985.
He should be prosecuted for corruptly enriching himself to the tune of N641,103.40.
21. Alh. M. C. Hammar (pages 124-126)
Engaged himself in private business while holding public office and found with £149 sterling, \$80 U.S. dollars, 220 Swiss Francs and 110 Australian dollars.
Released from detention in 1985.
It was proper to have released him from detention and there is no offence for which he should be prosecuted. However the foreign currencies found on him being estate code provided by Government money, should be forfeited to the Government.
22. M. C. Okoro (pages 126-128)
As Minister of State in Abuja he jointly with others awarded various contracts in violation of laid-down guidelines.
Released from detention in 1985.
There is no sufficient evidence to prosecute him as he was found not to have corrupted or unjustly enriched himself. His release from detention was therefore justified.
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SING.	Name	Alleged Offence	Whether still in Detention or Not	Uyoifo Panel: Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
		<p>(ii) He acquired properties valued N264,600 as against his income of N57,652.81 during the period; and</p> <p>(iii) He corruptly enriched himself.</p>			
24	Chief M. A. Ajasin and Mrs Alice Osomo	Corrupt enrichment of the proscribed UPN with the sum of N1 million property of Ceramic Industry.	Released from detention in 1985	There is evidence upon which the two accused can be prosecuted for corruptly enriching the UPN with the sum of N1 million. However in view of the age of Chief M. A. Ajasin, it may be too much to put him on trial. In any event the two accused should be made to refund the N1 million to the coffers of the Ceramic Industry through the Federal Government. Ondo State Government should also disavowance the fake claim of N1 million for services purportedly done by Messrs WELCO.	Release affirmed. Already discharged and acquitted by the Special Military Tribunal, Ibadan zone or the same charge.
25	Abaji Lateef K. Ishande (pages 132-142)	<p>(i) Corrupt enrichment of self</p> <p>(ii) Corrupt enrichment of a company</p> <p>(iii) corrupt practices; and (iv) corrupt enrichment of the proscribed UPN.</p>	Released from detention in 1985	The first three allegations cannot be substantiated. The allegation of corrupt enrichment of UPN is however supported by <i>prima facie</i> evidence upon which he can be prosecuted.	Release affirmed
26	Chief Bola Hundeyir	Corrupt enrichment of himself and improper acquisition of Government land on which he built six bungalows which he did not declare.	Released from detention in 1985	There is sufficient evidence, if well articulated, to justify his prosecution. But whether or not he is prosecuted, the six bungalows disowned by him and owned by the Government, owned by Government.	Subject to be sent for trial. The six bungalows disowned should be confiscated by the Federal Military Government.

28. Mr G. Ademola Thomas
 (pages 143-146)
 His offences were referred to the Commission for the (a) possession of foreign account to the tune of N2 million.
 Released from detention on 31-8-85
 Released from detention on 31-8-85
 Corrupt enrichment of self
 Release affirmed.
29. Prince Kayode Olowu (pages 148-151)
 Released from detention in 1985
 Released from detention in 1985
 Corrupt enrichment of self.
 Release affirmed. Subject is to forfeit the improperly acquired property at Muritala Muhammed Way, Ebute Metta.
30. Adefola Ademolun (pages 151-154)
 Released from detention in 1985
 Released from detention in 1985
 Corrupt enrichment of self and/or others, irregularity in award of contracts and engagement in private business while in public office.
 Release affirmed. Subject is to forfeit improperly acquired property.
31. Chief Akir (Chimboriowo) (pages 155-156)
 Released from detention in 1985
 Released from detention in 1985
 Corrupt enrichment of self to the tune of N700,000.00 allegedly received from a company named Lee Fukino (Nig.) Ltd.
 The allegation against the accused is baseless. He is a modest politician and a very humble person in terms of acquisition of wealth. His release from detention was therefore proper.
 Release affirmed.

S/No.	Name	Alleged Offence:	Whether Still In Detention or Not	Civawo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
32.	Chief Okoi Obuli (pages 156-157)	Corrupt enrichment of himself and of the proscribed NPN to the tune of ₦50,000 received from a contractor in collaboration with another Party man, Alh. M. G. Lawar.	Released from detention in 1985.	In the absence of Mr Medjide, the contractor, the prosecution of the accused can not succeed. He should however be made to pay back the money to the Fed. Govt. failing which for lack of money, Alh. M. G. Lawar should be held liable. His release from detention was however considered proper.	Release affirmed. Subject to refund ₦50,000.00.
33.	Chief C. O. Amalebi (pages 158-159)	Six allegations contained in a petition by his villagers against him. The allegations bordered on mis-use of office favouritism and corrupt enrichment.	Released from detention after August 1985.	All the allegations were baseless. His release from detention was therefore proper.	Release affirmed.
34.	Dr. Olusola Saraki and Alhaji Sheamus Ali Monguno (pages 159-166)	(i) Kick-back of ₦21,880 from Fougerolle (Nig.) Ltd. in favour of the proscribed NPN, (ii) the first subject alone received ₦3,245 million and \$11.5 million U.S. dollars from Chief Shasanya being part of the kick-back for the NPN, (iii) the second subject received ₦2.15 million from Chief Shasanya being part of kick-back to the NPN.	Released from detention in 1985.	'There is <i>prima facie</i> evidence upon which Dr O. Saraki can be prosecuted but there is none upon which Alhaji A. Ali Monguno can be prosecuted. Although the case of corrupt enrichment of Messrs BEMCO International Ltd. by Alhaji Bello Maitama Yusuf was not a subject before the Panel, it is recommended that the ₦2.26 million by which the company was corruptly enriched should be recovered from the said Bello Maitama Yusuf. Similarly the ₦1.5 million received by Chief A. M. A. Akinloye and the \$1 million received by Maitam Ali Mahabir from the deal for their personal use should be recovered from them.	The following people should be sent for trial: (1) Bello Maitama Yusuf (2) Dr Olusola Saraki (3) Chief A. M. A. Akinloye (4) Alhaji Ali Makele for the kickback of ₦21,880,000 from the firm of Fougerolle (Nig.) Ltd. in favour of the proscribed NPN.

He was, in every respect, a subscriber to the company much less, running it. His release from detention was therefore proper.

Released from detention in 1985.

Corrupt enrichment of self by financing and running a company called Opcco (Nig.) Ltd.

Subject to be sent to the Tribunal for Trial.

The Govt. of Imo State has recovered a total of N789,500,000 from him being the total kick-backs which he obtained from contract awards. It is still recommended that he should be prosecuted and for corrupt enrichment and corrupt practice.

Released from detention in 1985.

Corrupt enrichment and corrupt practices.

Release affirmed.

No evidence to substantiate the allegations. His release from detention was therefore proper.

Released from detention.

Corrupt enrichment and corrupt practices.

Release affirmed subject to the refund of the sums in the foreign account, i.e. £1,895 in Midland Bank, Bradford, U.K. and \$8,000 in Chase Mahattan Bank, New York. In addition subject is to refund \$100,000 paid to Zeal Onyia less legitimate expenses.

There is no sufficient evidence upon which to prosecute him or to hold him liable for any wrong-doing. His release from detention was therefore proper. However, the £1,895 in his Midland Bank, Bradford, U.K. and the \$8,000 in his Chase Mahattan, New York account should be forfeited to the Federal Government as they are in fact leftovers from estate. He should therefore take necessary measures to transfer the money in the relevant foreign currencies to Nigeria.

Released from detention in 1985.

(i) Operation of a foreign bank account in U.K. and U.S.A. while in office ;
(ii) corrupt enrichment of one Zeal Onyia of FRCN to the tune of N100,000.00;
(iii) opening of a ghost account with a total lodgements of N7,043,604.67.

Release affirmed.

No evidence of wrong-doing could be proved against him. It was therefore proper to have released him from detention.

Released from detention in 1985.

Corrupt enrichment of self through kick-back from some contractors.

36. Alh. Sule Isaii (pages 173-175)

36. Chief Willie Oyejide (pages 166-167, 241-244)

37. Vincent Uji (page 168-169)

38. Emmanuel C. Iwe (pages 159-173)

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Uncaif Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
40.	Dr Clement Isong (pages 175-179)	(c) Misappropriation of security vote and (d) Unlawful possession of a number of foreign currencies totalling £5,320.00 and \$110 U.S. dollar.	Released from detention in 1985.	There is evidence upon which he can be prosecuted for misappropriation of security vote and for being in possession of foreign currencies. However if even prosecution is not pursued, he should be made to refund the sum of N2,571,621.00 being the misappropriated security vote, to the Federal Government. Also, the £5,320 and the \$110 U.S. dollars which were escrowed granted him should be forfeited to the Federal Government. Mr Barclay Thompson should also refund N482,000.00 to the Federal Government and if he can, not afford the money in full, Dr Isong should meet the balance because there is no record to show how it was spent.	Release affirmed. But Mr Barclay Thompson should refund N482,000 to the Federal Military Government.
41.	Dr Ibrahim Tabir (pages 179-180)	Abuse of office in the manner of contract award to Messrs Horns Universal Features who got a mobilisation fee of N173,400.00 but failed to perform.	Released from detention in 1985.	There is no evidence upon which to prosecute him. His release from detention was therefore proper.	Release affirmed.
42.	Dr Emmanuel Yahaya Atana (page 181)	Operation of a foreign bank account to the tune of 332 Swiss Francs (about 150 U.S. dollars at the Geneva Airport Branch of Switzerland bank, while holding a public office.	Released from detention in 1985.	There is no need to prosecute him. The said 332 Swiss Francs should however be forfeited to the Federal Government.	Release affirmed.
43.	Dr Sylvester Ugo (pages 182-183)	(f) Used his privileged position to secure import licenses for various people in Imo State and received 5% of the value of such licenses as bribe.	Released from detention in 1985.	No evidence upon which to prosecute or penalise him. His release from detention was therefore proper.	Release affirmed.

44. Athika Jatta
(pages 184-185)
- (a) influenced the allocation of import licence to certain companies in which he had interest.
- (b) Management of the security vote to the tune of N200,000.00
- Released from detention in 1985
- No evidence of wrong doing for which he can be prosecuted or penalised. His release from detention was therefore proper.
- Release affirmed.
45. Chini M. N.
(pages 185-186)
- Banking and illegal lifting of petroleum.
- Released from detention in 1985
- There was no wrong-doing found against him. His release from detention was therefore proper.
- Release affirmed.
46. S. S. Gidder
(pages 186-187)
- (i) involvement in the misappropriation of the security vote with Ex-Governor S. Lar.
- (ii) corrupt enrichment of self
- Released from detention in 1985
- No evidence to connect him with the misappropriation of the security vote and no evidence to show corrupt enrichment. His release from detention was therefore proper.
- Release affirmed.
47. Mallan Garuba
Wushish
(pages 188-189)
- Owing 80% of a Civil Construction company which got 2 No. contract awards while he was a Minister.
- Released from detention in 1985
- His interest in a private business did not conflict with his duties but consideration should be given to whether Government ought to get part of the profits that accrued to the private business while he was a public functionary. His release from detention was proper.
- Release affirmed.
48. Alhaji Ndagi Mahmud
(pages 189-190)
- No allegation. The investigations did not bother about investigating his assets and liabilities.
- Released from detention in 1985
- No evidence upon which to recommend his prosecution or hold him liable for any wrong doing. His release from detention was therefore proper.
- Release affirmed.
49. Alhaji Ali Baba
(pages 190-192)
- General allegation of corrupt enrichment
- Released from detention in 1985
- No evidence upon which to base prosecution or wrong-doing against him. His release from detention was therefore proper.
- Release affirmed.

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Uwaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
50.	Dr. Ray Ofoegbu (pages 193-194)	Corrupt enrichment of self	Released from detention in 1985.	There is no evidence to support prosecution of the subject or any wrong doing by him. It was therefore proper to have released him.	Release affirmed.
51.	Alhaji Muazu Aliyu Ahmed (pages 194-195)	Corrupt enrichment of self.	Released from detention in 1985.	There is no evidence of any wrong doing by him. His release from detention was therefore proper.	Release affirmed.
52.	Alhaji Abubakar Barde (pages 195-198)	(i) Misappropriation of security vault. (ii) Illegal enrichment of self to the tune of N1,536,104. (iii) Bribery of a house valued at N30,000 from a contractor.	Released from detention in 1985.	There is sufficient evidence upon which he can be prosecuted for the three allegations. He must be made to refund to the Federal Government the sum of N20,000 spent by a contractor, Alhaji D. D. M. Bu on his farm house. He must also refund the sum of N1 million which he spent to install 13 Chiefs. The alleged expenditure of N1 million on Alhaji Shebu Shagari's visit should also be carefully considered with a view to making him to refund the money to Government.	Subject to be sent for trial
53.	Alhaji Usmar Sanj (pages 198-200)	He had financial interest in a company, used his official position to get oil for the company from NNPC.	Released from detention in 1985.	It was proper that he was released from detention. Government should however make him to pay N30,000 which formed part of his equity share in the company but the source of which he could not explain satisfactorily.	Release affirmed subject to the payment of N30,000.00 to the FMG.

55. **Chief Melford Odia**
(pages 201-205)
- Members of the Committee on the Development of Rural Areas (BORBDA) they caused \$200,000 interest to be given to the General Manager. Mr. J. A. Eweha who had been tried and convicted for the offense. They awarded various contracts to themselves as ghost contractors and by so doing caused a colossal loss of about N5 million to BORBDA. Misappropriation of money voted for security of the State.

- Released from detention in 1985.
- Currently serving a long jail term.

Subject to be sent for trial but in the meanwhile all the (22) properties at Oru Egid and all other properties held in his name or in trust for him should be impounded.

There is sufficient evidence upon which he can be prosecuted. All those who unlawfully benefited from the reckless spending of the security vote by him should be identified, confiscated and made to refund what they got. The 22 No. buildings at Oru Egid Estate which Madam Ebi Oru was building for him as a front should be confiscated by the Government. All other properties in his name or held in trust for him to which the security funds can be traced should also be confiscated by the Federal Government. The above disciplinary measures should be sufficient to drop prosecution since he is already serving a long jail term. There is no enough evidence to support the allegation. His release from detention was therefore proper.

There is no evidence of improper conduct to warrant his prosecution or his being penalised. His release was therefore proper and his personal bank account and that of his company called J. E. Agencies Ltd. Should be defroze.

Release affirmed.

Release affirmed.

Released in 1985.

Released from detention in 1985.

Corrupt enrichment:

- (i) Illegal transfer of \$805,000 U.S. dollars to Dallas Films;
- (ii) Illegal transfer of N1.5 million to United States for helicopter lease;
- (iii) Fraudulent conversion of N7 million.

56. **Abaji Ibrahim Gusau**
(pages 206-207)

57. **Chief Olu Adedunke**
(pages 207-208)

S/No	Name	Alleged Offences	Whether still in Detention or Not	Uniaifu Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
58.	Chief Daniel Oronsaye	Failure to account for the 5,600 bundles of stock fish contingent received by Nigerian National Fish Company (NNFC) which was under his part-time chairmanship.	Released from detention in 1985.	He did nothing to warrant his prosecution or for him to be penalised. His release was therefore proper and as such his passport and other documents should be released to him; and his bank account defroze.	Release affirmed.
59	Alhaji Darna Ahmed (page: 209-210)	Failure to account for N125,000 which was part of the N401,324 00 made available to him by the proscribed UPN for party expenses.	Released from detention in 1985.	It is difficult to arrive at any conclusion that he acted in any way to defraud the proscribed UPN.	Release affirmed.
60	Prof. Enoch Anvanwu (pages 210-212)	Maintaining a foreign bank account while he was Secretary to Ime State Govt.; (ii) Incorporation of a company and served as its director in breach of the code of conduct; and (iii) corrupt enrichment of self.	Release from detention.	No evidence of corrupt enrichment found against him and he did not breach the code of conduct. His release was therefore proper.	Release affirmed.
61.	Alhaji M. I. Hassan and Chief M. N. Ugochukwu (pages 212-218)	Kick-backs of N20 million from contracts awarded to NEPA contractors collected on behalf of the proscribed NPN.	Not indicated.	There is sufficient evidence that Alhaji M. I. Hassan demanded kick-back on behalf of the proscribed NPN and for himself for which he can be prosecuted but there is no such evidence against Chief M. N. Ugochukwu for which he can be prosecuted.	Alhaji M. I. Hassan is to be sent for trial.
62.	Mohammed Danlami (pages 218-220)	Corrupt enrichment of himself and others (ii) unlawful acquisition of properties.	Released from detention in 1985.	His release from Detention was proper but he should be made to pay the sum of N168,000.00 to the Federal Government as he could not explain the source of the money. There is however no real evidence upon which to prosecute him.	Release affirmed subject to payment of N168,000.

63. **Abhay Shankar B. K.**
Page 221
As the part-time Chairman of the Borno State Housing Corporation, he got some contracts for his business.
Released from detention in 1983.
Subject is released from detention was therefore proper.
64. **Abhay Tiami S. Grew**
Dan pages 221-222
Corrupt enrichment of himself to the tune of N240,350.00 collected from contractors at Local Government Level as party leaders of the proscribed UPN.
His release from detention is proper but there are sufficient facts to support his prosecution for corruptly enriching the proscribed UPN. Whether prosecuted or not, he should be made to pay the money involved to the Federal Government.
Subject is released from detention was therefore proper.
65. **Abhay Haliru Danjire**
Pages 222-223
Failure to close his foreign bank accounts within the two months he served as a Minister.
There is no evidence of any wrong doing by him. His release from detention was therefore proper.
66. **Dr. John Lawan**
Pages 223-224
Corrupt enrichment of self.
There is no evidence of any wrong doing by him. His release from detention was therefore proper.
67. (1) **E. O. Elav**
(2) **Rev. Dr. S. Njaba**
(3) **I. N. Abaki**
Pages 224-225
Award of a contract with a substantial variation of contract price of £1,687,849.65 (N1,761,220.00) as loss to Plateau State Government.
Plateau State Government has already taken steps on the issue following the Report of a Judicial Commission of inquiry which was set up on it. The implement its White Paper and further investigate the issue. The release of the three people was therefore proper. A Judicial Commission for the recovery of Government revenue set up by the Niger State Government under the Chairmanship of Hon. Justice Awoniyi has already decided that Abhay M. T. Inga and other co-culprits to pay back to the State Government the ill-gotten monies. In that wise the release of Mohammed Tanko Inga from detention was proper.
68. **Mohammed Tanko Inga** (pages 225-227)
Corrupt enrichment through kick-backs and bribes from a contractor Abhay Maughshar who himself seriously defaulted.
Release affirmed. Awoniyi's recommendation to be implemented.
69. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
70. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
71. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
72. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
73. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
74. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
75. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
76. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
77. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
78. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
79. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.
80. **Abhay M. T. Inga**
Page 227
Release affirmed. Awoniyi's recommendation to be implemented.

S/No.	Name	Alleged Offence	Whether still in Detention or Not	Utaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
69.	Mohammed Ahmadu and 30 other members of the defunct Kanc House of Assembly were each given a sum of N6,558.97 to purchase office furniture in their respective constituencies but they were unable to account for the money.	The 31 Nos. members of the defunct Kanc House of Assembly were each given a sum of N6,558.97 to purchase office furniture in their respective constituencies but they were unable to account for the money.	Released from detention.	Their release from detention was proper. While agreeing with SJP's directive that should be made to refund the amount, it was detected that all the ex-legislators were poor people and indeed had no means of refunding the amount. The SJP's directive for the refund of the amount should therefore be graciously reconsidered.	Release in order but a letter of Reprimand should be addressed to each and every one of the legislators.
70.	Chief M. N. Ugochukwu (Pages 229-233)	He was the Chairman of a company called Ajiva Investment Ltd. incorporated by the pro-scribed NPN with three other NPN members: Abigh Ibrahim Damids, Abigh A. Dartsa and Chief Baye Kuku—as members. A lawyer, Mr. Sola Rhodes acting on behalf of Lady Oyedokun Abayomi, the owner of a property situated at No. 2 Keffi Street, S.W. Ikoyi sold the property to the company for a sum of N1,035,000 on 5-8-83. Shortly thereafter, the same Sola Rhodes sold the same property to Messrs. Eleganza Shoe Manufacturing Company Ltd. in April 1984 for a sum of N1,400,000. This later sale was after the Federal Military Government had proscribed NPN and taken over its premises. Mr. Sola Rhodes claimed that he had returned the N1,035,000 to Chief Kuku (a member of the Ajiva company) through one Mr. John Chokwu. This claim was however denied by Chief Kuku.	Not indicated.	The interest acquired by Ajiva Investments Ltd. on behalf of the NPN in No. 2 Keffi Street, S.W. Ikoyi has passed to the Federal Government following the confiscation of the assets of all the proscribed political parties. Government should accordingly move to take effective legal possession of the property. Government may however thereafter wish to dispose the property to the highest bidder and perhaps afford Eleganza Shoe Manufacturing Coy Ltd. a right of pre-emption through some understanding.	The Panel's recommendation is approved.

- The intention of Mr Sola Rhodes and Co. was therefore to frustrate Government's intention and interest in the property.
71. Alhaji Raufu Ajan, Bankole (pages 234-235)
- Himself together with his wife all members of the Iure Iure Local Govt. in Lagos organised to secure over sixty contracts through various fronts.
- Not indicated.
- There is sufficient evidence for the prosecution of the accused for abuse of office and corrupt enrichment. The Fed. Govt. should impound his house at No. 7^B Bayo Ojikutu Street, Lawanson, Surulere pending trial. And accredited agent of the Fed. Govt. should take responsibility to collect any rent accruing therefrom.
- Released from detention in 1985.
- It was proper to have released him. However, in the interest of Justice there should be further and proper investigation into the matter by the Force C.I.D. with a view to finding out whether or not the money got to Chief Jim Nwobodo as Governor.
- The Panel's recommendation is approved.
72. Dr M. O. Ude (pages 235-236)
- Conversion of the sum of N100,000.00 being proceeds from a cheque from the Governor's office in favour of one Mr Alex Nwankwo.
- Released from detention.
- Based on the Report of the Administrative Panel of Inquiry into ASC the erstwhile SMC directed that he should refund the money (N1,469,480) to Govt. He has indeed paid Govt. a sum of N512,500.00 leaving a balance of N955,980.00.
- Release affirmed subject to payment of N1,469,480. Otherwise, he should be sent for trial.
73. Chief Daniel E. Okunuga (pages 237-238)
- Corrupt enrichment of self to the tune of N1,469,480 through dubious contract awarded by the Alajokute Steel Company Ltd. (ASC) under his chairmanship.
- Released from detention.
- There is no evidence to support over-enrichment. His release from detention was therefore proper.
- Release affirmed.
74. Alhaji Ire Dan, Muss (pages 238-240)
- He personally awarded contract to the tune of N18,810,884.55 and also enriched himself by acquiring property worth more than his income for the period he was the Minister of the Fed. Capital Territory, Abuja.
- Released from detention.
- Release affirmed.

CATEGORY (B)—PUBLIC SERVANTS—OFFICIALS AND N.S.O. PERSONNEL (Serial Nos. 75-138)

S/No	Name	Alleged Offence:	Whether still in Detention or No:	Uttara Panel's Recommendation	Government's Decision:
(1)	(2)	(3)	(4)	(5)	(6)
75	Olakere Omiyale acting Chief Accountant, N.Y.S.C.	(a) Corrupt enrichment amounting to N11,026,000 (b) Government kick-backs amounting to N1,091,148.00 (c) 12 Generators—N613,947.00 (d) 36 vehicles—N613,947.00 (e) Abused office by floating six companies.	Still in detention.	1. Subject to face trial. 2. 45 houses to be confiscated. 3. Houses in London to be sold 4. All likely accomplices in the Ministries of Social Development, Youths and Sports, Finance and the Central Bank whether in service or out should be investigated.	To be sent for trial. All assets to be confiscated as recommended by the Panel.
76	Adenola Folomasha-Jekoyinka, Administrative Officer (Finance), N.Y.S.C.	(a) Corrupt enrichment: (i) Received kick-backs—N1,154,000.00 (c) A Datsun car 1.8 value—N14,000.00 (d) Abused office, floated two companies.	Subject in detention.	1. Should go on trial. 2. Fixed assets to be confiscated 3. Moneypool of N.Y.S.C. expenditure at short intervals recommended.	To be sent for trial. All assets to be confiscated as recommended by the Panel.
77	Allali Alasan, Alvan Senu, driver, N.Y.S.C.	(a) Corrupt enrichment: (i) Received gratification—N302,000.00 barely 3 months from fuel contractors.	Subject in detention.	1. Subject should be tried. 2. N79,000.00 or assets be sold to recover the amount. 3. Pending trial, assets should be impounded. 4. It should be ensured that reputable contractors and responsible officers handle fuel.	To be sent for trial. All assets to be confiscated as recommended by panel.
78	Mrs. Femiwa Nene, Arbitration Secretary, Presidential Task Force on Rice	(a) Abuse of office. (b) Corrupt enrichment to the tune of N587,000.00	Subject in detention.	1. Subject be brought to trial. 2. N587,000.00 be impounded until trial.	Recommendations affirmed.

Government has decided that all the cases in this Category with the exception of Serial Nos. 75, 76, 118, 119, 122 and 129 should be sent for trial. All Courts of the land in the parts of the country where the relevant offences were committed and Government would ensure speedy trial in all cases. All those against whom prima facie cases have been established are, in the meantime, banned from holding public office and participating in public affairs for 10 years. Regarding the exceptions which involved serious offences against the Nation and involving multi-million Naira losses of public funds, Government has decided that these exceptional cases would be brought before a Judicial Tribunal for trial. These are:—

- | No. Name and Position | Subject in detention. | To be released. |
|--|--|---|
| 80. Akintayo Ayodele, Asst. Superintendent, N.S.O. | (a) Failing to take action when an N.S.O. official was demanding bribe. | 1. Departmental action showed sufficient deterrent to others.
2. Release of subject from detention was proper. |
| 81. Ekenma Kanu (Miss), Inspector, N.S.O. | (a) Received bribe of N300 and offered N200. | 1. Department dismissed subject from service.
2. N300 be recovered from her and paid into Federal Government treasury.
3. Release was proper. |
| 82. Maurice Basse, Chief Inspector, N.S.O. | (a) Convinced and obtaining illegally bank drafts worth \$57,624.69 and in cash \$300. | 1. Bank draft of \$300 be confiscated by the Federal Government.
2. Investigate how the drafts came to be issued.
3. Release was proper. |
| 83. Adesufe Adesoye Yusuf, N.S.O. Trainee. | (a) Deserted to attend a Teacher College. | 1. Released from detention was proper.
Release affirmed. |
| 84. Hilivap Dammo, N.S.O. Official. | (a) Allowed an attempted remover of two tyres to escape while on duty. | 1. Departmental action to be taken against him.
2. Release was proper. |
| 85. Chinyeri Kulu, Assistant Superintendent N.S.O. | (a) Refusing to make entry in station diary on Izeqbu's case even after report. | 1. He was severely reprimanded.
2. Release was proper. |
| 86. Adigun Lawal, Inspector, N.S.O. | (a) Discreditable conduct and disobedience to lawful orders. | 1. Summarily dismissed by Department.
2. Release from detention was proper. |
| 87. Anna Nnachi, N.S.O. Trainee. | (a) Impersonated in Police uniform before completing training. | 1. Release from detention and leaving the service was proper.
Release affirmed. |

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Ucalfo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
88.	Isaac Orizow, N.S.O. OPL (Supernumerary)	(a) Demanding and receiving ; and obtaining by false pretences.	Released.	1. Subject be dismissed from service. 2. To be prosecuted for demanding, receiving and obtaining under false pretences. 3. N2,000.00 to be recovered from him. 4. 504 GR No. LA 769 WC be impounded pending investigation. 5. Bank account at Savannah be regularised. 6. Release was proper.	Re-arrested. May be granted bail pending prosecution. Recover N2,000, and 504 GR Car from him.
89.	Akpan Archibong Sergeant, Driver N.S.O.	(a) Caused loss of Peugeot 504 GR/AC No. LA 7881 MJ.	Released.	(1) Police to investigate the circumstances to determine possible prosecution.	Release affirmed but case to be further investigated.
90.	Ahmadu H. Adamu Chief Superintendent N.S.O.	(a) Dishonestly obtained two seats for Hajj from Niger State. (b) Obtained money from 138 pilgrims for rans.	Released.	(1) Release was proper. (2) Compulsory retirement deserves reconsideration.	Disposal in order. Release also in order.
91.	Emmanuel OZ Byron Sub-Treasurer of the Federation, 1983.	(a) Corrupt embezzlement. (b) Conspiracy to defraud the Federal Government. (c) Contributing to this country's economic adversity.	In detention.	(1) Subject be prosecuted. (2) Mercedes Benz 200 LA 7373 MJ be confiscated or subject pay N43,000.00 to Federal Government. (3) Assets to be fully investigated. (4) Assets of all involved to be investigated (5) Mr Joseph Adewuyi to be stopped from performing duties of Accountant-General of the Federation.	Recommendations 1-4 affirmed. 5 Rejected.
92.	Mrs Veevin Bellon-Obaie Financial Controller Bona Development Authority	(a) Involved in misappropriation of N(600,000) 00 termed as impost.	Released. Taffer 15 months in detention.	1. Release was proper. 2. Disposal in order.	Recommendations of panel 1-4 affirmed.

93. Mr. I. B. Barnigboye
Electrical Technician,
Murtala Mohammed International Airport,
Ikeja.
- (a) Suspected for act of sabotage causing power failure.
- Released.
1. Release was proper.
- Release affirmed.
94. Miss Agatha Anthony.
- (a) A witness in case of Federal Republic of Nigeria Vs. S. Nwafulu and Olufela Nathan Marsh.
- Released.
1. Release was proper.
- Release affirmed.
95. Sunmola Adisa
Buraimoh, Head of Internal Audit,
N.Y.S.C.,
- (a) Corrupt enrichment.
(b) Abuse of office and failure to complete assets Declaration form.
- In detention
1. To be prosecuted.
- To be prosecuted.
96. 1. Adamu Yakam
2. Hamza Madaki
Principals, Teachers College, Sakwa.
- Collecting money for ghost students.
- Released.
1. Careful consideration be given on issue of prosecution.
2. Bauchi Government to investigate situation of running institution with view to finding solution.
- Release affirmed.
97. James Jekenni, Head Cleaner, Cabingwa Office.
- (a) Set fire to files in Room 300, Other-Charges Section of Accounts Department Arson.
- In detention ?
1. Subject to be prosecuted for arson.
- Recommendation affirmed.
98. Alhaji Nuhu Batagawa, Permanent Secretary, Kaduna State Government.
- (a) Corrupt enrichment.
(b) Abuse of office.
- Released.
1. Release was in order.
- Release affirmed.
99. Alhaji Musa Yohanna, Secretary to Kaduna Local Government.
- (a) Improper allocation of plots in the State.
(b) Corrupt enrichment.
- In detention ?
1. To be prosecuted for corrupt enrichment.
2. Six houses to be confiscated by the Federal Government.
- Recommendations affirmed.
100. Col. Ogoonna and Three others, Public Servants, Rivers State.
- (a) Abuse of office. No details.
- Not clear
- Case to be further investigated.
101. Mr. David Yashin, Acting Chief Lands Officer, Kaduna State
- (a) Misuse of Office.
(b) Corrupt enrichment.
- Released.
1. Not to be prosecuted.
2. Certificate of Occupancy found on subject to be kept by Kaduna State Government.
- To be prosecuted for the possession of 53 certificates of Occupancy only.

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Uniaifu Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
102.	Mr David Kizima, Principal Planning Officer, Kaduna State.	(a) Abuse of Office.	Released.	1. Release was proper.	Release affirmed.
103.	Mrs Adigunso Asojola, Executive Officer (Accountant), Benue State.	(a) Breaching Code of conduct for public Officers.	In detention.	1. Should be prosecuted.	Recommendation affirmed.
104.	Mr Fred Brume, General Manager, Delta Steel Com- pany, Aluja	(a) Misuse of office. (b) Levity in performing his duties.	Not clear.	1. Contractors who were paid for work not done should refund the money. 2. Assistant General Manager (Finance), Mr Abeta to re- fund N45,000.00. His reten- tion in Service to be con- sidered. 3. Dismissal of subject con- sidered too harsh.	Recommendations 1 and 2 accepted. Subject to be prosecuted. Dismissal of subject in Order.
105.	(1) Captain Pius Jensen (2) Sgt. Abu Isede (3) Marin Ekenomofe (4) Sofeme Tolawi (5) Umotu Aiyu (Alias Wakabi) Nigerian Army.	(a) Jointly conspired corrupt enrichment from Nigerian Army Pension Funds.	In detention.	1. All to be prosecuted for cons- piracy and stealing N758,- 511.65. 2. 1st and 2nd for forgery. 3. 2nd for uttering. 4. Conspirator still at large to be tracked down. 5. Directorate of Military Pen- sion should be thoroughly pro- bed. 6. Isa Danladi Maude, Control- ler Fire Kaduna should be given official commendations.	Recommendations affirmed
106.	Alhaji Ibrahim Maidadi and 41 others, Abuja Staff.	(a) Abuse of position. (b) Conspiracy, forgery, uttering and stealing.	In detention.	1. Subjects to be prosecuted, pre- ferably in the High Court or a high powered tribunal set for the purpose.	Recommendation affirmed

107. Dr Festus Esemenan,
G.M. Anokuta Street
Company.
- (a) Financial mismanagement
- Released from detention. Subjects dismissed from service. His assets ordered to be probed.
1. Release was proper.
2. Strive Design Partnership should be paid N600,000 less N114,015.00 or all the N600,000.00 if design was of no use.
- Recommendations affirmed.
108. Mrs Rhoda Sula,
Secretary to Bauchi
Scholarship Board.
- (a) Unauthorised extension of Scholarship.
(b) Payment of allowance to ghost students.
(c) Double payment to some students.
(d) Unauthorised payment of loans—N135,369.00.
- Released from detention. Allegation could not be substantiated.
1. Subject did nothing to warrant the humiliation suffered.
2. Release was proper.
3. N3,150.00 should be refunded to her.
4. Government should consider reinstating her with no loss of entitlement and seniority.
- Recommendations affirmed.
109. Musa Yakubu,
Deputy Secretary,
Bauchi Scholarship Board.
- (a) Paid allowance to ghost students.
(b) Paid warm clothing allowance to four students studying in U.K.
(c) Paid double allowance to students.
- Released from detention.
1. Should not be prosecuted.
2. Should be refunded N800 he was forced to pay.
3. Release was proper.
- Recommendations affirmed.
110. (1) Moses Adegor
(2) Vincent Izedunor
(3) S. A. F. Ukor
(4) Pius Igbokwe
122 Federal Ministry
of Works, Jos
324 Federal Pay
Office, Jos.
- (a) Conspired to defraud the Federal Government of a total sum of N512,055.20 September-December 1981.
1. Subjects should go on trial.
- Recommendations affirmed.
111. Mr Joseph Elechi,
Nworo Board of
Customs and Excise.
- (a) Conspiracy, forgery, uttering and stealing.
1. The two should be prosecuted.
2. Nwachukwu Okanume can also be prosecuted for impersonation.
- Recommendations affirmed.
112. Louis Chukwu (1)
(Accountant, Grade II)
Peter Achebe (2)
(Principal Accountant)
P & T.
- (a) Setting fire to the wrong room of P & T.
1. No case to warrant trial.
2. Release was proper.
- Recommendations affirmed.

S/No.	Name	Alleged offences	Whether Still in Detention or not	Uganda Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
113.	Moses Ahwini, W.A.E.C., Supervisor, Oviye Grammar School, Rendel State.	(a) Examination malpractices, stealing of question papers.	In detention.	1. Should be prosecuted for stealing (Section 390 of Criminal Code). 2. To be prosecuted for intent to cheat in examination.	Recommendations affirmed.
114.	A. B. Adebinpe, Managing Director, N.E.T.	(a) Enlisted services of debt collectors who submitted inflated figures. (b) Corrupt enrichment, purchase of Telex equipment following NECOM House fire disaster. (c) Undue expenses by sending fire disaster victims overseas for treatment. Panel found all these allegations baseless.	Released from detention.	1. Release from detention was proper.	Release affirmed.
115.	Francis Omotiyewa Akingbadewa, Principal Agricultural Officer, BORDA	(a) Issued Certificate of Completion of work not really completed. (b) Funded private farm with Government money. (c) Conspired with J. O. Alaka to spend N339,043.00 wrongfully. No evidence of allegation were found.	Released.	1. Release from detention was proper.	Release affirmed.
116.	Mr J. E. Nebkhare, Finance Controller Nigerian National Fishing Company.	(a) Caused Financial losses to company. (b) Engaging in corrupt practices. All Allegations not substantiated.	Released.	1. Release was proper. 2. Passport, certificate of occupancy, cheque book, bank tellers and education certificates should be returned to him.	Mr Dale, the MD, should be interrogated as to the identity of those who took the bribe of N25,000 and if ascertained all of them should be so charged.
117.	A. D. Jafaru, Chief Land Officer, Kaduna.	(a) Planned and prepared local Govt. Layout without Authority.	Released 10th Sept., 1985.	1. Release was proper.	Release affirmed.

118. Alhaji Yakubu Wanka, **Stole £1.9 million property of** In detention.
 Manager N.N.S.C. N.N.S.C.
 Ltd. London.
119. Obi Okafor (1) **Fraud involving illicit con-** In detention.
 Augustine Omekaro (2) **tract awards to the tune of**
 Labaran Musa (3) **N14,220,981.**
 Dairo Ampitan (4) **(b) Corrupt enrichment.**
 A.S.P. Okoro (5)
 Isa'na Anunu (6)
 Kingsley Anyim (7)
 Lawrence Okoh (8)
 Onyebuchi Mmas (9)
 Ibrahim Mustapha (10)
 C. O. Nwankwo (11)
 Officials of F.C.T.D.A.
 Abuja.
120. Chief J. O. Alaka, **Released.**
 Assistant **(a) Financial mismanagement.**
 Manager **(b) Unconcluded investigations.**
 BORBDA.
121. Isaiah Idahosa Asemota, **In detention.**
 Prin. Agric. **(a) Signed Certificates for work**
 Officer BORBDA. **not done or partly done.**
(b) Investigation not concluded.
122. Stephen Olufemi, **In detention.**
 Kolawole Manager **(a) Involved in transfer of N4m**
 Foreign Exchange **out of Nigeria through his**
 Department Con- **Company KANCO.**
 trol Bank of Nigeria. **(b) Economic Sabotage.**
123. Miss Annette Allison, **In detention.**
 Receiving Clerk, **(a) Impersonation, Forgery, Ul-**
 Port Harcourt Office. **tering and Stenilting.**
(b) Tampering with Postal Mat-
ters.
1. Subject to refund N500,000.00 **Recommendations affirmed.**
 to the Federal Government.
 2. Bank assets should be confi-
 scated by the Federal Govern-
 ment including other assets.
 3. He should be prosecuted in
 Nigeria for stealing Federal
 Government money in Britain.
- (1) Police should conclude in- **Recommendations affirmed.**
 vestigation of the case.
 (2) Subjects should be prosecuted
 thereafter.
- (1) Release was in order. **Recommendations affirmed.**
 (2) Matter subject to Federal
 Government White Paper.
- (1) Investigation should be con- **Recommendations affirmed.**
 cluded.
 (2) To be prosecuted for corrupt
 enriching various contractors.
 (3) Contractors should refund
 unjust payments.
1. To be prosecuted for econo- **Recommendations affirmed.**
 mic sabotage.
 2. Central Bank, particularly
 Foreign Exchange Section
 should be probed.
 1. To be prosecuted. **Recommendations affirmed.**

(3) Chief has office to acquire
 property for the
 same company Alhaji Yakubu
 Wanka Limited. Panel found no
 evidence of wrong doing.

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Unifair Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
124.	Alex Utomi, Acting Deputy, Fed. University of Tech., Bauchi.	(a) Forgery and Stealing.	In detention.	1. Should be prosecuted.	Recommendation affirmed.
125.	Mustapha Yusuf, P&T Staff of Kwara State.	(a) Tampering with postal matters: Decree No. 20 of 1984.	In detention.	1. Should be prosecuted.	Recommendation affirmed.
126.	Samuel Opeola Oyekanmi, Senior Management Staff, First Bank of Nigeria.	(a) Obtaining by false pretence.	In detention.	1. To be prosecuted accordingly.	Recommendation affirmed.
127.	Andrew Adebisi Adebayo, Prin. Agric. Officer BORUDA.	(a) Part of management team causing BORDA loss of large sum of money.	Released.	1. No evidence to warrant prosecution. 2. Release was proper.	Recommendations affirmed.
128.	Mathew Ajose Oguntase (Dr), Chief Engineer BORBDA.	(a) Involvement in fraudulent practices connected with contract awards.	Released from detention.	1. No evidence to warrant prosecution or penalty, subject to Government White Paper on Management Audit 1983 Report. 2. Release was proper.	Recommendations affirmed.
129.	Alhaji Duro Dania.	(a) Stealing N6.3m property of AFIN. (b) Giving Loan of N600,000 to Cassandra Agency Ltd.	In detention.	1. Should be prosecuted. 2. House No. 45 Tabi Street, Ilesha, Mercedes No. LA 9739-KF, Peugeot Saloon LA 9739-KF, Peugeot Ptek Up-404 LA-132 AJ be impounded by the Government. Also his passport. 3. Mr Robert Clarke to be made to refund N405,000 to Federal Government.	Recommendations affirmed.
130	Ignatious Isa Jegede, General Manager Kwara State Housing Corporation.	(a) Abuse of office, Awarding contract to his firm. (b) Corrupt enrichment.	In detention.	1. Subject to refund N702,805.09 to NORDDES Consultants. 2. To be prosecuted for breach of Code of Conduct under Fifth Schedule of the Constitution.	Recommendations affirmed.

131. **Alhaji H. J. A. Nana,** Permanent Secretary, Ministry of Trade and Industry, Kwara State.
 (a) Compised and defrauded Kwara Breweries Ltd. The sum of N105,139.00.
 In detention.
 1. No evidence to prosecute the subject.
 2. He should not be made to pay N105,139.00.
 3. Mr Peter Ayeni and Mr Usman Aremu were responsible for the loss and should be made to pay.
 Mr. P. Ayeni and Mr. Aremu should be prosecuted and made to pay the sum of N105,139.00.
 Recommendation (4) affirmed.
132. **Mr Salami Oshafi,** Staff Nurse, Natural Fishing Co. Ltd.
 (a) Influenced purchase of drugs regardless of prevailing market prices.
 Released.
 1. Release was proper.
133. **Enegide Nwaiko,** Assistant General Manager.
 (a) Connived with another person to dismiss some staff who had useful information about the fraud in the company.
 Released.
 1. Release was proper.
134. **Nicholas Aigbedo** Ebuomwan, Staff, National Veterinary Research Institute, Vom, Plateau State.
 (a) Breach of Code of Conduct for Public Officers.
 Released.
 1. Release was proper. He did private job when out of service.
 Recommendation affirmed.
135. **O. Eboikponwren,** Administrative Manager NNPC.
 (a) Overstaffed Company at Managerial level.
 Released.
 1. Release was proper.
 2. To be recalled to his job or redeployed with no loss of entitlement.
 Recommendation affirmed.
136. **Edward Peter Ekah,** Employed in Nigerian High Commission, London.
 (a) Engaged in Foreign Exchange trafficking.
 Released from detention 10-10-85.
 Recommendation affirmed.
137. **Detective Clement Igwe,** N.S.O. Driver.
 (a) Involved in an accident and caught smoking Indian Hemp.
 Released from detention.
 Recommendation affirmed.
138. **Alkpan Essien-Billy** Official, Nigerian High Commission, London.
 (a) Foreign Exchange trafficking at the Nigerian High Commission, London.
 In detention.
 1. Investigation should be continued and prosecution to follow if facts are sufficiently established.
 Recommendation affirmed.
139. **Peter Odumoko,** N.S.O. Staff.
 (a) Illegally acquired 40 bags of rice.
 Released on bail, inter dismissed from security fund.
 (b) Fraudulent claim of N6,000.00 vice.
 Investigation to follow if facts are sufficiently established.
 Recommendation affirmed.

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Unesco Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
140.	Chima Franklin (1) Power Esomade (2) Lawrence Okalo (3) Felix Djasbo (4) Customs Officers at Sapele, Bendel State	(a) Loss of Olivetti A. Audit 5, Revenue Franking Machine.	Detained by N.S.O. case transferred to Force CID for further investigation.	1. Investigation to be concluded and prosecution to follow if facts are sufficiently established.	Recommendation affirmed.
141.	Samuel Chukwu Mbadugba, Commercial Officer, Federal Ministry of Commerce.	(a) Put in additional names to a recommended list for import licence during 1984 and fraudulently removed recommended company names.	Released on 16-9-85 about five months in detention.	1. Investigation to be concluded and prosecution to follow.	Recommendation affirmed.
142.	Sgt. Raimi Ovelami (1) Detective Gabriel Anyegim (2) N.S.O. Officials.	Unlawful search and stealing of N3,000 property of Samuel Ezeugbu.	Released on bail and case transferred to Force CID.	Investigation to be concluded and prosecution to follow if facts are sufficiently established.	Recommendations affirmed.
143.	Abdolkabir Lapai	Received kick-back of N210,000 from one Alhaji Ibrahim Isa Maingshiri. No link found between subject and allegation.	Released.	Release in order.	Release affirmed, but investigate further and if allegation are well founded, prosecute.
144.	Rowland Rene Nyoku (1) Anthony Owuse Ohi (2) Officials of Central Bank of Nigeria.	Conspired with Mr Jamiel El Aska and fraudulently transferred N566,766.00 to Togo.	Released on bail. Case transferred to C.I.D. for investigation.	1. C.I.D. to continue investigation. 2. Prosecution to follow investigation. 3. The N.S.O. should not obstruct investigation of crimes by the Police.	Recommendations affirmed.
145.	Amos Adenuga, Higher Stores Officer, N.Y.S.C.	Receiving kick-back from contractors amounting to over N4 million.	In detention.	1. His house at Odo-Lewu in Ijebu-Ode be confiscated by the Government immediately. 2. The credit balances of the two Accounts at WEMA Bank totalling N519,000 be transferred to the Federal Government and paid into the Central Bank.	Recommendations affirmed and in addition subject should be prosecuted.

147. Babalola Alakija (1)
Edward Nostri (2)
- (a) Involvement in a grand plan to transfer illegally N112 million outside Nigeria.
- In detention.
- Recommendations affirmed.
1. N.S.O. should forward documents on the case to Force C.I.D. to allow investigation and prosecution when sufficient facts are established.
1. Should be prosecuted for receiving N30,000 gratification.
2. Should be made to refund N30,000 to Federal Government.
- Subject should be dismissed from office.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed and in addition he should be dismissed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
148. Anthony Erimmanuel Olatunji Fadeyi
Chief Marketing Supervisor NNPC.
- (a) Receiving gratification of N30,000 from two illegal bankers—Messrs Andeli and Hensmor.
- In detention.
- Recommendations affirmed.
1. Should be prosecuted for receiving N30,000 gratification.
2. Should be made to refund N30,000 to Federal Government.
- Subject should be dismissed from office.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
149. Alhaji Ahmed Dalhart
Secretary to Kaduna Local Government.
- (a) Allocated land for himself and some persons.
- (b) Issued 20,000 certificate of occupancy. No proof of allegation.
- Released from detention.
- Recommendations affirmed.
1. Should be prosecuted for receiving N30,000 gratification.
2. Should be made to refund N30,000 to Federal Government.
- Subject should be dismissed from office.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
150. Folorunsho Samuel
Guard, Omu-Aran Post Office.
- (a) Tampering with Postal matters.
- In detention.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
151. A. I. Oyebadwo
Worker.
- (a) Tampering with postal matters.
- In detention.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
152. Tombo Marcus George
NEPA employee.
- (a) Tampering with NEPA equipment.
- In detention.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
153. Joseph Udo
Clerk at Murtala Muhammed International Airport.
- (a) Tampering with postal matters.
- In detention.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.
154. Fermi Adenuga
Managing Director of Yuwak Nig. Ltd.
- (a) Conspiracy, forgery, uttering and stealing involving N6,862,621.36.
- In detention.
- Recommendations affirmed.
1. Should be prosecuted for receiving N30,000 gratification.
2. Should be made to refund N30,000 to Federal Government.
- Subject should be dismissed from office.
- Recommendations affirmed.
1. Should be prosecuted under Decree 20 of 1984.
2. To be dismissed from service.
- Recommendations affirmed.
1. Should be prosecuted under Decree No. 20 of 1984.
2. To be dismissed.
1. 1st, 2nd, 4th and 6th to be prosecuted, the 5th (late) was also implicated.
- 1st, 2nd, 4th and 6th to be prosecuted.

S/No. (1)	Name (2)	Alleged Offences (3)	Whether still in Detention or Not (4)	Uwaijo Panel's Recommendation (5)	Government's Decision (6)
2.	Mrs Abike Akinmoyan Manager, WEMA Bank.			2. 3rd should be made prosecution witness and has no case to answer.	Balance in the account should be confiscated immediately.
3.	Samson Babalola Accountant in WEMA Bank.				
4.	Johnson Bodejo Principal Accountant, Department of Customs and Excise.				
5.	Charles Davies Deceased; was Head of Accounts Department of Customs and Excise.				
6.	Gbensofa Adeniyi Customs official.				
155.	1. Francis Ndiron Ogar 2. Ndoma Ogar 3. Lawrence Nyom 4. Awara Emeng Ministry of Agriculture Calabar.	(a) Conspiracy to steal and commit arson.	In detention.	1. 1st and 2nd to be prosecuted for conspiracy to commit arson and to steal. 2. 4th to be relieved of his job. 3. Messenger to be left alone— not implicated.	Recommendations affirmed.
156.	Ira Bawa NEPA Official.	Tampering with wires for supply of electricity contrary to Decree No. 20.	In detention.	1. He should be prosecuted and relieved of his job.	Recommendations affirmed.
157.	1. Felix Otasanya 2. Ernest Obiejei 3. Abaji S. Galadima 1st and 2nd officials	(a) Leaving the country with \$69,000.00 concealed in radio by the 3rd accused. (b) Other 2 attempted complicity.	1st subject in detention. Others at large.	1. Police should look for 2nd and 3rd for prosecution. 2. Police should be relieved of his job. 3. 1st should be left alone— not implicated.	All three subjects to be prosecuted. Recommendations 2 and 3 affirmed.

158. Danladi Musa
Ministry of Education, Bauchi.
- (a) Collecting salaries of five ghost workers. Forgery, altering and stealing.
- In detention.
1. Should be prosecuted. Recommendations affirmed.
2. To be dismissed from service if not done.

CATEGORY C—CONTRACTORS/BUSINESSMEN AND TAX DEFAULTERS (Social Nos. 159—189)

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Unwifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
159.	Arthur Ladipo Vigo (page 385).	He was a client to one Alhaja Abiola Oshumusi who was one of the Major NYSC Contractors. She got contracts worth about N18.6 million for which she got many CBN cheques. Part of money amounting to N2.1 million was traced to a company called Alvig (Nig.) Limited at National Bank of Nigeria, Lagos. The subject is the Managing Director of the Company. Alhaja Oshumusi now lives in London on self-exile and the subject stated that the amount was for services his Company rendered to the client. At the time of investigation, about N12,000.00 remained in the account.	Released from Detention.	Not liable to the FMG in respect of the money involved. He ought to surrender the remaining N12,000 he admitted being left in his possession. He should surrender the said N12,000.00 to the FMG and should be absolved from any obligation towards the said Alhaja Oshumusi in respect of the amount. It was proper to have released him from detention.	Release affirmed. Agreed with the recommendation.

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Uwai's Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
160.	Muritala Mosuku (page 386)	Won a contract for the supply of 87 tons of bitumen at a cost of N35,800.00 from Ogun State Government. He was paid the whole amount in advance on the orders of the then Commissioner for Works and Transport, Dr Olufemi Okunromu but failed to perform. He however, repaid N4,000.00 leaving a balance of N31,800.		The matter should go to trial as the circumstances in which the money was received and the failure to perform amount to corrupt practice or corrupt enrichment, and contributed to the economic adversity of this country. The subject should be made to refund the money otherwise any property of his identified should be confiscated and sold to recover the money. If the money can not be recovered from him, Dr Olufemi Okunromu should be made to pay.	The Contractor and the former Commissioner, Dr Okunromu should be made to pay this sum jointly and severally. If they refuse to pay, they should be arrested, detained and tried.
161.	Chief Peter Jolaoso (page 387)	Won a contract for the supply of 804 cubic metres of granite chippings at a cost of N18,592. He was paid the amount in advance on the order of the then Commissioner for Works and Transport, Dr Olufemi Okunromu but failed to perform.		The matter should go to trial as the circumstances in which the money was received and the failure to perform amount to corrupt practice or corrupt enrichment, and contributed to the economic adversity of this country. The subject should be made to refund the money otherwise any property of his identified should be confiscated and sold to recover the money. If the money can not be recovered from him, Dr Okunromu should be made to pay.	The Contractor, Chief Peter Jolaoso and the Commissioner, Dr Okunromu should be made to pay the sum involved jointly and severally. If they don't pay, they should be arrested, detained and tried.
162.	Chief Sunday Egbelii (page 388)	Won a contract for the supply of 71 tons of bitumen at a cost of N24,850.00 from the Ogun State Government. He was paid the amount in advance on the orders of the then Com-		The matter should go to trial as the circumstances in which the money was received and the failure to perform amount to corrupt practice or corrupt enrichment, and contributed to the economic adversity of this country. The subject should be made to refund the money otherwise any property of his identified should be confiscated and sold to recover the money. If the money can not be recovered from him, Dr Okunromu should be made to pay.	The Contractor, Chief Sunday Egbelii and the Commissioner, Dr Okunromu should be made to pay the sum involved jointly and severally. If they don't pay, they should be arrested, detained and tried.

money otherwise any property of his identified should be confiscated and sold to recover the money. If the money can not be recovered from him, Olufemi Okunromu should be made to pay.

The matter should go to trial as the circumstances in which the money was received and the failure to perform amount to corrupt practice or corrupt enrichment, and contributed to the economic adversity of this country. The subject should be made to refund the money otherwise any property of his identified should be confiscated and sold to recover the money. If the money can not be recovered from him, Dr Olufemi Okunromu should be made to pay.

It was proper to have released him from detention there being no justification to have deprived him of his freedom in the first place. In the interest of justice and the preservation of the sanctity of legitimate business transactions, the N16,214.46 he paid to the Federal Military Government before his release from detention should be refunded to him. The law enforcement agencies should arrest the subject any time he is found. The explanation made by the subject as to how much Mr Omiyale gave him is unlikely to be true as he is unreliable. The balance to be refunded by him is N74,000.00. Efforts should be made to identify properties he has which may be confiscated and sold to recover the money.

Release and recommendation on refund affirmed.

Recommendation accepted but subject should be sent for trial as well.

On 24-12-81 Chief Akintola received from the Ogun State Government on the authorisation of the Commissioner of Works and Transport, Dr Olufemi Okunromu, the sum of N34,650 in respect of a contract awarded to his wife Elizabeth for the supply of 77 tons of bitumen. The bitumen has not been supplied up till now.

The subject is a businessman who helped the Anambra State Government to secure a £16,000,000.00 loan from a foreign company known as Eko Power of England and got £16,000.00 commission. That is all he did. He was made to refund in Naira (then calculated to be N16,214.46) the equivalent of £16,000 to the Federal Military Government. Alleged to have collected the sum of N102,000.00 from Mr Olanre Omiyale, for Acting Chief Accountant of NYSC to purchase three Mercedes Benz (200) cars. The cars were not supplied. But he admitted receiving only N68,000 and supplied one Volvo car at N28,000 which was recovered.

Released from Detention on 28-8-85.

Released from Detention.

163. Chief Jonathan Akintola (1)
Mrs Elizabeth Ajoke Akintola (2) (page 390)

164. Alhaji M.D. Galadima (page 390)

165. Samuel Adewunmi Ogunlola (page 391)

S/No.	Name (2)	Alleged Offences (3)	Whether still in Detention or Not (4)	Uenofo Panel's Recommendation (5)	Government's Decision (6)
166.	Alhaji Ahmadu Maidebe (page 392).	<p>The subject is a businessman and the Managing Director and Chairman of Maidebe and Sons Limited; Olatrum soft Drink Factory; and Deribe Hotels Limited. He was detained under Decree No. 2 for reasons unknown. But while in detention it was found that between 1982 and 1983 he paid company tax only in respect of Maidebe and Sons Limited. He was accordingly assessed on 50 per cent of the profit made by the other companies. The total amount due to be paid by those other companies was N906,608.37. He has since paid on 24-10-84 into the Federal Military Government's Account No. 1177 with Central Bank of Nigeria.</p>	<p>Released from detention on 31 8-85.</p> <p>Released from detention on the proper.</p>	<p>His released from detention was</p>	<p>Release affirmed.</p>
167.	Chief A. A. Owonde (page 393)	<p>The subject was initially detained under Decree No. 2, as witness in the Military Tribunal, Kaduna Zone. While in detention, investigation was carried out into his business. He is the Chairman/Managing Director of Bibson Group of Companies made up of ;</p> <p>(a) Bibson Engineering Co. Ltd.,</p> <p>(b) Bibson motors Co. Ltd.,</p> <p>(c) Bibson International Co. Ltd. and</p>	<p>Released from detention on 10-9-85.</p> <p>The release from detention of the subject was proper.</p>	<p>Release affirmed.</p>	

(c) Nnessa (Nigeria) Ltd., all having their Head offices in Lagos. It was revealed that the Companies mentioned in (a) & (b) above paid tax while those in (c) & (d) did not in 1983. The Companies were assessed and the amount of N11,292,000 has been collected and paid into FMG's Account No. 1177 at CBN on 21-11-84.

168. Alhaji Taoho Dan Amale (page 394)

Release affirmed.

Release of the subject from detention was proper.

He is a businessman in Sokoto and Chairman/Managing Director of Taoho Amale & Co. Ltd. He was alleged to have evaded payment of both personal tax regularly but paid nothing as company tax. The Company was assessed as N128,462.00 and this has been paid into the FMG's Account No. 1177 at CBN on 11-12-84.

169. Alhaji Haruna Danja (page 395)

Recommendation affirmed.

Although there is nothing else to say by way of recommendation, it is necessary for the record that he did nothing incriminating.

The subject was a businessman unfortunately he died before his matter came before the Panel. He paid tax and sure-charge of N216,541.68 and N1 million as a result of the import licence he got and utilized. Total amount paid by him to the FMG came to N1,216,541.58 and was not owing the Government at the time he died.

170. Alhaji Isiyaku Rabiu (page 395)

Recommendation affirmed but administrative measures would be taken to protect public interest. FMG is looking into the case of his aircraft.

It was proper to have released the subject from detention. The FMG ought to consider to release the said aircraft still grounded at the Kano Airport to the subject.

Released from detention on 31-8-85.

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Uwaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
171.	Klaus Seemuth Constantine Sofroniou (3) — (page 397)	<p>The subjects and their company— Euro-Atlantic were alleged to have:</p> <p>(a) illegally trafficked in foreign exchange out of the country under the guise of importing rice for PTF, and</p> <p>(b) connived with the former Vice-President, Dr Alex Ekwu, namely, Umaru Dikko, Professor Ebozien and Yahaya Dikko, exchanged 300,000 tonnes of rice for Nigerian crude oil.</p>	Subjects released from detention.	<p>There is no evidence upon which to hold that the subjects have committed any offence. The liability to repay the rice sold on credit to one Alhaji Abdul-Aziz stays. But even if the said Aziz is within reach or even his assets are accessible, he should not be allowed to get away with his unjust enrichment. The subjects ought in that circumstance to be assisted to have some relief against total forfeiture. Their release was proper.</p>	<p>Recommendation affirmed. The subjects along with Alhaji Abdul Aziz and Alhaji Umaru Dikko must pay the balance of N3,000,000.00 outstanding against Alhaji Abdul Aziz.</p> <p>In addition, Alhaji Umaru Dikko and the beneficiaries must be held liable for the refund of the N5.2 million value of the sound rice which they disposed of as "sweepings". Both Alhaji Abdul Aziz and Alhaji Umaru Dikko are to be tried.</p>
172.	Professor Dupe Olatunbosun (page 403)	<p>The subject's companies were found not to have remitted NPF contributions to the National Provident Fund. Using forged Bank Guarantee Bond to secure payment of mobilization fee of N302,814.87 for a contract of N3,028,148.70. Forgery and uttering Insurance Performance Bond for the same purpose.</p>	<p>There is sufficient evidence upon which to prosecute Professor Olatunbosun for forgery, uttering and obtaining by false pretences in respect of the forged Bank Guarantee Bond purported to have been issued by the National Bank of Nigeria Limited. There is sufficient evidence upon which to prosecute Professor Olatunbosun for forgery and uttering the Insurance Performance Bond. Professor Olatunbosun should be made to remit NPF contributions in respect of companies to the appropriate body.</p>	<p>Recommendation affirmed.</p>	

Subject should refund the money otherwise he should be sent for trial.

The subject can be prosecuted for acts contributing towards the economic adversity of the country. He should refund the balance of N209,775.00 to the Federal Military Government which should then be returned according to what is due to each. It was proper that he was released from detention.

Released from Detention on 30-10-85

- Won the following contracts collected all the money but did not supply the items :
- Ajeromi/Ifeiodun Local Government N18,700.00 for the supply of a bull-dozer.
 - Itire/Ikate Local Government N37,535 for the supply of a towing vehicle.
 - Eti-Osa Local Government N77,900.00 for the supply of a Grader.
 - Ikoyi Local Government N14,640.00 for the supply of two Peugeot 504 Station Wagons.

All the four Local Government Councils are in Lagos State. So far he has refunded only N2,000.00.

173 Hamilton Dele
Odusanya
(page 411)

174. Alhaji Yesufu Musa
Orimowo
(page 412)

He was purportedly awarded several contracts by the NYSC Directorate, Lagos totalling N41,906,204.00 for furnishing staff quarters, supply of generators and air conditioners, supply of campers' kits and stationeries, 343 CBN cheques totalling N41,906,204.00 which were issued in favour of the subject were recovered. The facts against the subject were colossal. He got money running into millions of Naira for contracts irregularly awarded ~~which were not performed~~ nor were intended to be performed. All known procedures for the award of contract and payment were therefore flagrantly breached and set aside.

Still in Detention.

The subject be sent on trial as soon as possible. All his assets should be impounded pending trial. But the Federal Military Government may otherwise decide on outright confiscation. The rents from his houses and other landed property be collected by the Federal Military Government's agents and paid into a designated account pending the outcome of the trial. But the Federal Military Government may assume outright ownership. Bail is recommended on the production of reliable and substantial sureties owing to his health condition once this is certified by a Government Medical Specialist.

Subject to be sent for trial
All assets and bank balances to be confiscated.

S/No. (1)	Name (2)	Alleged Offences (3)	Whether still in Detention or not (4)	Urtaifa Panel's Recommendation (5)	Government's Decision (6)
175.	Ben Sesere	He was purportedly awarded contracts by the NYSC Directorate, Lagos, totalling N27,552,682.00 for the supply of galatex stabilizers and for furnishing NYSC staff quarters. The galatex stabilizers were not supplied and there was no evidence that the subject furnished any staff quarters.		The subject should be prosecuted under Decree No. 3. All his assets should be impounded by the FMG pending trial. But the FMG may decide on outright confiscation. Any rent from his property should be collected by the agents of the FMG and paid into a designated account. But they may decide on outright ownership of such rent.	Subject should be prosecuted and all assets and bank balances confiscated.
176.	Dr Adefemi Adokanye	He was awarded contract in 1983 for the supply of some computer stationery for use by the NYSC, in the sum of N2,417,000.00. There is no doubt that he supplied the stationery in question. The prices quoted by the subject were compared with that of BFAM in 1983 and the difference stood at N22,900.00 less delivery charges. This amount was considered as a reasonable profit from a contract worth N2.4 million	Released from detention.	There is no evidence upon which the subject can be prosecuted or punished. His release from detention was proper.	Recommendation affirmed.
177.	Kabir Ben Umar (page 423)	The subject is an Architect by profession and a personal friend of the former Minister of Commerce, Alhaji Bello Matarama Yusuf. The subject owned three Companies, namely K. B. Ventures, Tropical Investment Company and Alu Glass Nigeria Limited. The companies did not maintain any offices and did not comply with the necessary statutory regulations. The companies from	Released from detention.	The subject should pay the sum of N470,429.91 as company tax for 1983 in respect of his three companies. It was proper that he was released from detention.	Recommendation affirmed.

the Ministry of Commerce which altogether worth N3.25 million. The import licences were either partly or fully utilized. The subject made substantial profits calculated at N940,895.82 from the sale of the goods but failed to pay tax. The assessed tax on this amount at 50 per cent came to N470,429.91

The subject, businessman was detained under Decree No. 2. He was said to have paid N1,000,000 out of a company called Greenfield Construction Company Ltd. The prosecutor said that the subject was released on the condition that he paid the sum of N1,333,333 as ordered by the Awote Panel. In an effort to trace its funds, the Anambra State Government traced some to the said company arising from contract award and over-payment. It was shown that the N1m. was paid by the subject to Mr Paul Egbogu, the then Secretary to the Anambra State Government, for onward transmission to Chief Adeniran Ogunsanya. But Awote said the subject, Mr Egbogu and the Ex-Governor of Anambra State, Chief Jim Nwobodo who was alleged to have ordered that the money be paid to Chief Ogunsanya should jointly pay the money as to one-third each.

The other matter is about the payment of a crossed cheque for N1m. across the counter by the African Continental Bank Ltd. from the Account of the said Greenfield Construction Company Ltd. The subject

Released from detention.

1. The first N1,000,000 which was traced to Mr Paul Egbogu, the then Secretary to the Anambra State Government is to be repaid by him alone, not the subject and other.

2. The second N1,000,000 in crossed cheque in the name of Joseph Nnaji which was paid across the counter (even without the signature of the subject at the back) is to be refunded by the African Continental Bank Limited which paid it in defiance of all known banking principles and law, and not by the subject. The conclusion of Awote Panel on these two issues will, on the facts, amount to a perversion of justice if implemented and may make it difficult for the subject to gain his freedom from Decree No. 2. Human rights in matters of this nature be seen to follow a standard pattern throughout the country.

Recommendation (1) not accepted in view of the decision of the Bello Tribunal on the same transaction, namely that the refund should be made jointly by Chief Jim Nwobodo and Mr Paul Egbogu. The recommendation of the Bello Tribunal is to hold. Recommendation in (2) affirmed.

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Unwifo's Panel Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
		<p>was a co-signatory to that account and used to sign some cheque leaves in advance as Chairman. This cheque of N1,600,000.00 was a crossed one and drawn in the name of one Joseph Nnaji but paid across the counter. The subject said he knew nothing about how the said N1m. was cashed. There is nothing to show his signature at the back. The Awote Panel said the subject should pay the money.</p>			
179.	David Ologun (page 428)	<p>The subject was awarded contracts by the NYSC to the tune of N3.4m for the supply of fuel, lubricants motor tyres, batteries, office equipment, motor-spare parts and so on. He was paid the N3.4m but did not perform the contracts.</p>		<p>The subject should be prosecuted for corrupt practice or corrupt enrichment of officials and himself. All the property of the subject should be impounded pending trial. Rents from his houses should be collected by accredited agents of FMG and paid into a designated account pending trial. In view of the undisputed facts, the FMG may decide outright to confiscate all the said property.</p>	<p>Recommendations affirmed.</p>
180.	Captain Ishaya Oyeleye (Rtd.) (page 430)	<p>He got contracts from the NYSC for the supply of airconditioners, refrigerators, fans and typewriters. It was alleged that he collected the sum of N1,600,000 for the said contract but failed to perform. Investigation, however, revealed that the total value of the contracts he got was N435,928.00. The subject was</p>	<p>Still in Detention.</p>	<p>There is no <i>prima facie</i> case on the present evidence upon which to send the subject to trial. He should be released from detentions.</p>	<p>Recommendation affirmed</p>

181. A. B. Oluqunju
(page 432)

The subject is a contractor and one of the four owners of Lito Nigeria Limited which was awarded a contract by the Federal Ministry of Housing to supply building materials to the tune of N4m. The contract was not fully executed by the company, i.e. a breach of contract. The contract was subsequently terminated. Materials and money recovered from the company came to N862,230.21. All the four Directors of the company were asked by SIP to pay the balance.

182. Titus Oluwoji Eweje
(page 433)

He was alleged to have been awarded contracts worth N20,700,000 to supply and install refrigerators, airconditioners and other things for the NYSC and that most of these contracts were not executed. Investigations revealed that most of the airconditioners and refrigerators which he supplied were installed in private houses in Lagos and some towns in Oyo and Ondo States. There was no record of any of these supplies at the NYSC stores.

183. S. Omotayo Disu
(page 437)

In 1983 alone, he was awarded contracts by the NYSC to the tune of N20,076,358.00 for the supply of petrol, diesel oil, lubricants and other allied products, as well as supply of motor

Released from Detention.
We recommend, that the release of the subject from detention was proper.

The subject should refund N195,000 to the FMG. The other director should be made to pay the sum which he is liable for in full otherwise should be prosecuted.

The subject should be prosecuted for all offences that may be disclosed from the facts available to the prosecution. All his assets should be impounded at once pending trial. All rents from his property should be collected by accredited agents of the FMG and paid into a designated account. All other properties of his should be under the control and management of the FMG pending trial. In view of the undisputed fact, the FMG may decide to confiscate all the properties out right.

Recommendation affirmed.

Still in detention. The subject should be prosecuted for all the offences arising from the facts including corrupt practices and corruptly enriching the various officials connected directly or indirectly

Recommendations affirmed.

order to facilitate fraudulent practices. This made it impossible to have proper records to show whether or not the goods were supplied to NYSC at that time.

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Uwaifo's Panel Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
184.	Eric Ogwuama. (page 446)	<p>spare parts, tyres and generating sets. Most of these contracts were never executed but he was paid for them. He also gave kick backs to NYSC officials.</p>		<p>with NYSC contract and expenditure at all material times and himself. All his assets should be impounded pending trial. Rents from his property should be collected by accredited agents of the FMG and paid into a designated account. All other properties of the subject should be under the control and management of the FMG pending trial. We do not recommend bail but we rather recommend that prosecution of the subject should commence with the minimum of delay.</p>	<p>Recommendations affirmed.</p>
185.	Alhaji S. B. Kontagora (page 442)	<p>Alleged to have got various contract sum from NYSC totalling N2,230,000.00 without performing the contracts. But there is evidence in writing that the items were supplied to NYSC Directorate and payments were found to have been delayed.</p> <p>That between 1979 and 1983 he fraudulently converted the sum of N8 million mobilization fees paid to his company called solidarity Enterprises Limited without executing the contracts. That he enriched the NPN by the sum of N1m he paid to the party from the contracts awarded him.</p> <p>That as Chairman of Bye-Water Shella Beer Company, he corruptly assisted the company to obtain a licence to brew beer.</p>	<p>Released from detention.</p>	<p>We recommend that the release of the subject from detention was proper.</p>	<p>Recommendations affirmed.</p>
185.	Alhaji S. B. Kontagora (page 442)		<p>Released from detention.</p>	<p>We recommend that his release from detention was proper.</p>	<p>Release affirmed. Justice Awoniyi Panel has already investigated this case, and as such the case would be dealt with in accordance with the Niger State Government's White Paper on Awoniyi Panel.</p>

The subject owns a company known as Agro-Tech. Engineering and Construction Company Limited based in Aniocha in Bendel State. He designed an equipment which he intended for boosting "indigenous technology based on mechanised garification" to use his words. He introduced the equipment to the Ministry of Local Government, Bendel State to get Local Government Councils to be interested in an integrated project which would ensure mass production of gari. The then Commissioner of Local Government Mr D. I. A. Popo supported the idea and the 18 L.G.C.s showed interest and eventually invested in it with the approval of the Government. The entire project was to cost N23 million to be financed by individual participation by the Councils. For the initial payments contributed by the Councils, a mobilization fee of N10,220,520 was paid to the subject. He mobilised, and commissioned bush clearing in each Local Government area, did Architectural design, soil investigation, supply of equipment some from Spain and others to be fabricated—opened letters of credit mobilized work-force and created office and workshop facilities. Suddenly, Professor Ambrose Alli who was then the Governor of Bendel State gave instructions to halt the project. We gathered that the order was purely on political consideration.

Released from detention.

The subject has committed no wrong for which he can be penalised. His release from detention was proper. His bank account should be defroze. The Government of Bendel State should give serious consideration to the desirability of resuscitating the project and taking all necessary steps for its success

The Panel's recommendation is affirmed. The level of mobilization and the possibility of resuscitating the project should be referred to the Bendel State Government.

S/No.	Name (2)	Alleged Offences (3)	Whether still in Detention or not (4)	Uwafyo Panel's Recommendation (5)	Government's Decision (6)
187. Anene Ayinotu (page 447)		<p>The subject is a businessman and Chairman of the Board of Directors of a company known as Herman Construction Nigeria Limited. The company won a Federal Ministry of Works contract in March, 1981 valued at N20.4 million for the construction of Abakaliki Afikpo/Ohafia Road. He got a total mobilization fee of N4,083,470.00 to enable the work to take-off. He is said to have got paid thereafter for work done, for some reasons, the contract period was extended twice. Out of the mobilization fee, he paid out monies to the following:</p> <p>(a) Sunday Essang, ex-Minister of Works—N250,000</p> <p>(b) Victor Masi, ex-Minister of Finance—N175,000</p> <p>(c) Samuel Osamor, ex-Minister of Police Affairs—N225,000.</p> <p>(d) Chief Joseph Nwankwu, on behalf of NPN Anambra State as Chairman—N20,000</p> <p>(e) Alhaji Umaru Dikko, ex-Minister of Transport—N450,000</p> <p>The subject was made to pay N400,000 while Chief Joseph Nwankwu paid N200,000 he received for NPN on the orders of SIP.</p>		<p>The subject need not be prosecuted for the bribe he gave to the four public officers. A proper reconciliation of the efforts put into the contract should be done. He should be made to go on with the contract if he has the capacity and if that will save the Federal Military Government loss of money. Chief Joseph Nwankwu should be given back his N200,000 in order not to punish him unjustly.</p>	<p>Government has decided that the five people who took bribe are to be made to refund the amounts jointly or severally to the Federal Military Government and the Contractor given a deadline of 3 months to remobilise; otherwise the Panel's recommendation is agreed. However, should the efforts to recommence the project fail because of the Contractor's inability to perform, Mr Anene Ayinotu must refund the sum of N2.4 million. Mr Anene Ayinotu's Company should be black-listed.</p>

Release in order. Other recommendations rejected.

The refund should be returned to the subject and the proceeds should be returned to him.

Released from detention.

The subject was interviewed by NPN. He was believed to be a confidant of ex-Governor Adamu Atta of Kwara State.

and therefore suspected to know where Atta hid money. The SIP seized his vehicles, engine boats and a rifle.

The motor vehicles not sold should be returned to him.

The proceeds from the Toyon Constar and all the motorcycles sold be given to him.

In case, the vehicles and the engineboats recommended to be returned to him have now been sold, the proceeds should be given to him. It was proper to have released him from detention.

Recover the stock of materials being warehoused by subject and the outstanding balance of N7,906,707 after certification by the Auditor-General. Recommendation No. 4 affirmed.

(1) This is a matter which requires a thorough account stated to be studied and agreed upon by the subject and the Government.

(2) This should be done without delay so as to save further un-necessary expenditure.

(3) The Government should manage to take delivery of the building materials still being warehoused by the subject.

(4) It was proper to have released him from detention.

Released from detention.

Released from detention.

The subject was one of the nominated contractors by the Federal Ministry of Housing to supply building materials—doors, sanitary wares and cement totalling N18,863,400. He was said to have short-supplied materials worth N7,906,707.00. He refunded 1 million to SIP.

Still in detention.

Recommended to be released without further delay.

Recommended to be released without further delay.

The subjects were alleged to have attempted to export cocoa out of Nigeria against the provision of section 3 (3) (2)(f) of the Special Tribunal (Misc. Offences) Decree 1984.

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

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Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

Uwaifo Panel's Recommendation (5)

Whether Still in Detention or Not (4)

Alleged Offences (3)

Government's Decision (6)

CATEGORY (D)—ECONOMIC SABOTEURS AND OTHER DELINQUENTS (Serial Nos. 190-714)

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Uwaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
190.	Alhaji Mulikatu	The subjects were alleged to have attempted to export cocoa out of Nigeria against the provision of section 3 (3) (2)(f) of the Special Tribunal (Misc. Offences) Decree 1984.	Still in detention.	Recommended to be released without further delay.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated
(1)	Sonekan				
(2)	Monsuru Sonekan				
(3)	—(Alias Adenekan).				
(4)	Jimoh Osadore				
(5)	Nuretu Adinni				
(6)	Salisu Olapade				
					(page 454)

S/No.	Name	Alleged Offences	Whether still in Detention or not	Unwifo Panel's Recommendations	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
191.	(1) Phulwani Omprakash Chodhani (2) Naresh Dharmu L. (3) Shevakramani (4) Alhaji Ganiyu Adisa (5) Olalere Omiyale (page 445)	The first, second and fifth subjects were alleged to have conspired to buy and sell foreign currency illegally. The first, second, third and fourth subjects were also alleged to have engaged in unlawful import licence transaction.		First, second and fifth subjects should go to trial for illegal buying and selling of foreign currency. First, second and fourth subjects should also go to trial for unlawful import licence transactions. There is no <i>Prima facie</i> case against the third subject and his release from detention was therefore proper. All necessary steps should be taken by the Federal Military Government to divest the fifth subject, Mr Omiyale, of the property he acquired with foreign exchange from the illegal transaction of transfer of money. It may be necessary to get him to give a power of attorney to an accredited agent appointed by the FMG to sell the said property and pay the proceeds to FMG.	with despatch, and disposed of, without any time-wasting. Ditto.
192.	(1) Isaac Ige (2) Saka Alimi (3) Yekini Raji (4) Shiitu Adewale Jinodu (5) Kehinde Tijani (6) Niyi Alade (7) Sanya Ogundamisi (8) Godwin Daniel (9) Sunday Ukpa (10) Christian Okpara (page 458)	The subjects are alleged to have attempted to buy of foreign currency in Nigeria.	Still in detention.	Recommends that the subjects be released from detention without delay.	Ditto.

194. Najomo Anwa (page 459)	Still in detention.	Recommended that the matter should go to trial.	Ditto
194. Ajibade Babalola (page 459)	Released from detention.	Since the subject has refunded the stolen money to the FMG and is now facing trial in the law court, no further action against him is recommended.	Ditto
195. Mrs Jane O. Ulayi (page 460)	Still in detention.	Recommends that the facts support prosecution except that on compassionate grounds, she may be spared.	Ditto
196. (1) Paul Ihenacho (2) Jacob Oziegbe	Still in detention.	Recommends that the case be sent for trial since the subject has no licence to deal in petroleum products or to bunker any vessel.	Ditto
197. Braimoh Momodu (page 462)	Still in detention.	Recommends that the case be sent for trial since the subject has no licence to deal in petroleum products or to bunker any vessel.	Ditto
198. Raphael Fasika (page 463)	Still in detention.	Recommends that the subject should not be prosecuted and that he be released from detention.	Ditto
199. Isinaka Alakalade (page 464)	Still in detention.	Recommends that the subject should be prosecuted because he has no licence to deal in petroleum products.	Government has decided that these various cases be referred to the established Courts and

He was arrested in connection with buying and selling 123 drums of Automotive Gas Oil without licence for dealing in petroleum products.

Charged with conspiracy, forgery and uttering and stealing the sum of N153,626.27 from the FMG. While in detention, his family paid back the whole money to the FMG and was subsequently released, but handed over to the Police for trial on charges of criminal conspiracy and stealing in a Magistrate Court, Awapa.

Alleged to have dealt in petroleum product without licence.

First subject was arrested at the Tin Can Island Port, Apapa with a tanker No. OY 6649 AC loaded with 27,605 litres of black oil known as low Pour Oil which he alleged that he bought from the second subject.

He was arrested at the Tin Can Island Port near a barge carrying 79 metric tonnes of Automotive Gas Oil.

The subject is the owner of a barge which is duly licensed and was found carrying 57 litres of Automotive Gas Oil at Ijora fishing Terminal. The barge was hired out to one Patrick Omoruana.

His tanker was arrested on 5-3-84 at Kirikiri Jetty, loaded with 30,000 litres of Low Pour Oil.

S/No.	Name	Alleged Offences	Whether still in Detention or not	Unai/o Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
200.	Adio Shoyemi (page 465)	The subject is a driver and was arrested on 10-11-84 along Ojoda Road carrying 7,400 litres of premium petrol valued at N1,496.00 instead of kerosene.	Still in detention.	Recommends the matter for trial because he has no licence to deal in petroleum products.	Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
201.	(1) Isaka Ahmed (2) Samuel Jerimilohuan (page 466)	First subject is a driver who was arrested at Kirikiri Jetty discharging 33,005 litres of oil into a barge. The second subject admitted ownership of the oil which was valued at N6,630.00.	Still in detention.	'The First subject, being a hired driver, should have been released when the owner of the oil was identified. He should now be released from detention. The case of the second subject should go to trial since he admitted ownership and has no licence to deal in petroleum products.	Ditto
202.	Mr Ibrahim Bah (page 467)	The subject was discharged and acquitted by the Exchange Control (Anti-Sabotage) Tribunal, Kano Zone in the case of the <i>Federal Republic of Nigeria v. Ibrahim Bah</i> .	Released from detention.	Recommends that the release of the subject from detention was proper.	Ditto
203.	Lamidi Abefe (page 468)	Allegedly seen about to discharge 32,400 litres of premium motor spirit valued at N6,243.00 at an illegal depot at Agege.	Still in detention.	Recommends that the subject should not be sent on trial as there is not enough evidence upon which to prosecute him. We therefore recommend that Jan Ema Nosa Nigeria Enterprises has the liability to pay for the value of the petroleum product. The first subject is liable to account to his principal for his agency.	Ditto
204.	(1) Samson Avbumween (2) Victor Ede-Ojo (page 469)	The first subject was alleged to have conspired with the second subject to lift petroleum products valued at N27,301.63 from NNPC Depot without paying for them.	Still in detention.	Recommends that the subject should not be sent on trial as there is not enough evidence upon which to prosecute him. We therefore recommend that Jan Ema Nosa Nigeria Enterprises has the liability to pay for the value of the petroleum product. The first subject is liable to account to his principal for his agency.	Ditto

205. Mofi Aksepoi (page 471)
The subject was alleged to have attempted to travel out of the country to Cotonou through the Seme border with the sum of N2,000.00 and 71 CFA Francs which he failed to declare.
206. Johnson Okpe Etim (page 472)
The sum of N2,641.00 undeclared, was found on the subject on his arrival from Abidjan at the Murtala Muhammed International Airport, Ikeja.
207. Anthony Akinwale (page 473)
Alleged to have received a cheque for N23,365.02 for his employer but altered the payee's name and converted the amount to his own use. The offence came under Section 6(2) of the Special Tribunal (Misc. Offences) Decree No. 20 of 1984.
208. (1) Egle Egwayome
(2) Apalo Kofi (page 474)
The subjects are Togolese nationals and were arrested at Idiroko border while going back home with N300.00 found on each of them.
209. Chief Mathias Nnubia (page 475)
The subject was arrested at Ikeja when he was about to travel out by Air India—carrying two United Bank of Nigeria Drafts of N16,000.00 each and \$70 US.
210. (1) Glory Nwosu
(2) Edwin Eziohi (page 477)
The first subject was arrested while attempting to pass through screening point at the M. M. International Airport, Ikeja with \$9,000 US on her. The aim was to assist the second
- Ditto
No further prosecution is needed. The sum of N2,000 and 71 CFA taken from the subject should be forfeited to the FMG.
- Ditto
The subject should not be prosecuted. He should be released from detention. The said sum of N2,641.00 should be forfeited to the FMG.
- Ditto
Recommends that the matter be sent to the appropriate Tribunal for prosecution.
- Ditto
As the subjects have left the country, the money recovered from them should be forfeited to the FMG.
- Ditto
There is no offence for being in possession of Nigerian Bank Drafts cashable in Nigeria. The subject should not be prosecuted for being in possession of \$70 US as the amount is small. The said \$70 US should be forfeited to the FMG. The subject who has been in detention since 28-6-84 should be released.
- Ditto
Glory Nwosu should be prosecuted for conspiracy and if still in detention should be released on bail in the sum of N25,000.00 and one surety in the same amount. She should be relieved
- Still in detention.
- Released and handed over to their Embassy
- Still in detention.

S/N ^o .	Name (2)	Alleged Offences (3)	Whether Still in Detention or Not (4)	Uvacifo Panel's Recommendation (5)	Government's Decision (6)
(1)		<p>subject to pass the money to a passenger who would deliver the money to a brother of the second subject in West Germany.</p>		<p>of her duty if this has not been done. Edwin Eziobi should be prosecuted for attempting to export \$9,000 US whenever he is found and his surety should be dealt with according to law.</p>	
211.	Pasco Orisahagbami (page 478)	<p>He was arrested in Warri on the allegation that he was illegally dealing in petroleum products.</p>		<p>Recommends that there is no need to prosecute him but he should be allowed hereafter to regularise the licence.</p>	<p>Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and any time-wasting.</p>
212.	Adewale Oluwayemi Adeboyejo (page 481)	<p>He was found in possession of a substance suspected to be heroin as he was returning from India.</p>	<p>Still in detention.</p>	<p>He should be prosecuted for possessing a dangerous drug known as heroin and trafficking in heroin.</p>	
213.	Tunde Opebiyi (page 482)	<p>He was found in possession of a substance suspected to be heroin, \$500 US and N327.50.</p>		<p>He should be prosecuted for possessing a dangerous drug known as heroin and trafficking in heroin, importing \$500.00 US without authority.</p>	<p>Ditto</p>
214.	Mrs Dele Ehoru (page 483)	<p>She was found to have tucked a parcel wrapped with cellophane in her private part which was suspected to contain heroin.</p>		<p>She should be sent on trial as early as possible for being in possession of a dangerous drug known as cocaine and trafficking in cocaine.</p>	<p>Ditto</p>
215.	Samsideen Olabimbo (page 484)	<p>Arrested at Ikeja Airport for being in possession of \$7, US \$60 and Travellers cheques, N16.00 and £1 sterling.</p>		<p>Recommends that he should be released without further delay and his properties (i.e. passport and ticket) handed back to him. The foreign currencies found on him be exchanged and the matri equivalent given to him.</p>	<p>Ditto</p>

Ditto

He should be prosecuted for unlawful possession of cocaine. He should be granted bail in the sum of N100,000.00 and two sureties in the sum of N50,000 each. Each surety should be reliable; and substantial and a landlord in Lagos.

There is no reliable evidence upon which the first subject can be successfully prosecuted to conviction. The cocaine in three parcels still in the custody of the force C.I.D. should be ordered to be destroyed under the supervision of a superior police officer once it is accepted that there is no need for prosecution. The Volvo car No. LA 3473 SD allegedly sold by Mr Peter Uwafili to the subject as per the note found in the pidgeon hole but which the first subject denied should be confiscated by the F.M.C. The first subject should be released from detention. We believe the first subject intended to cross the border with the substance, his passport should therefore be confiscated. The second subject is not sufficiently linked with the activities of the first subject. He should be allowed to go. Each of the subjects should be prosecuted for examination malpractices. Each subject should be released on bail upon the production of reliable sureties. All those who made it possible for the papers to have leaked and all those who were connected with the distribution of the papers should be identified and prosecuted as well.

Ditto

Ditto

Ditto in Execution.

Arrested at M. M. International Airport for being in possession of a substance suspected to be cocaine.

Still in detention.

He was arrested for being in possession of a large quantity of substance believed to be cocaine kept under the foot mat of a Volvo car.

Still in Detention.

They allegedly committed examination malpractices during the 1985 May/June W.A.E.C. Examination held in Nigeria. They were arrested and detained in Enugu and Owerri prisons.

217. Fregene Oghenevwe
(page 486).

218. (1) Ignatius Alu
(2) Innocent Ibe Idam
(3) Harris Nwachi Egbe
(4) Celestine Ibe
(5) Bibiana Alia
(6) Martin Ukwu
(7) Celestine Nnali
(8) Enya Ogbonna Enya
(9) Okocha Sunday Edem
(10) Ojukwu Chukwu
(11) Tobitha Iwekpor-Godi
(12) Stella Obiagu
(page 490).

S/No.	Name	Alleged Offences	Whether still in Detention or not	Uwailo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
219.	Muniru Adejare (page 492).	He was arrested by a police patrol team and a substance suspected to be heroin was found on him. However, the forensic laboratory test confirmed that the substance was cocaine.	Still in Detention.	The subject should be prosecuted for being in possession of cocaine.	Ditto
220. (1) Owen Oshodi (2) Mathias Osakwe (page 493).	The subjects were arrested for being in possession of two packets of substance suspected to be cocaine, £57 sterling, 58 Rupees, 3 Birre (Ethiopian currency) 1 Sudanese pound and N11,235.00 as well as \$9,640 U.S. However, laboratory test confirmed the substance to be heroin.	Still in Detention.	There are sufficient facts upon which to prosecute the subjects. The foreign currencies and mairra found in their possession to be kept by the police until trial.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.	Ditto
221. Miss Sola Popoola (page 494)	The subject was alleged to be in possession of 8 passports and obtained foreign exchange fraudulently.	Still in Detention.	The subject should be prosecuted for unlawful possession of passports by false pretences, obtaining foreign exchange by false pretences and contributing to the economic adversity of the country. Furthermore, the circumstances in which she was able to obtain these numerous passports should be investigated so as to discover those behind her.	Ditto	
222. Mr Bernard Asemota (page 496)	He was arrested at Oyingbo Jetty with a tanker carrying 30,000 litres of low pour oil and was negotiating to sell same.	Still in Detention.	He should be prosecuted for illegal dealing in petroleum product. The subject be granted bail in the sum of N50,000 and two reliable and substantial sureties in the sum of N25,000 each. The sureties must be property owners in Lagos or Benin City.	Ditto	

223. **Ichinde Afia Ajeje**
(page 497)
- He was arrested at the M. M. International Airport for being in possession of a substance suspected to be cocaine. Laboratory test confirmed that the substance contained cocaine.
- Still in detention.
- The subject should be prosecuted accordingly.
- Ditto
224. (1) **Haruna Ogunwolu**
(2) **Maramo Iyanda**
(page 499)
- The two subjects were arrested between Ibadan and Abeokuta while in a convoy of seven vehicles, five of which were loaded with cocoa beans. They were thought to be engaged in cocoa smuggling.
- Still in detention.
- There is no case for which the subjects can be prosecuted. The subjects be released from detention.
- Ditto
225. (1) **Segun Adeniyi**
(2) **Okonlawon Ogunremi**
(3) **Ogundele Akan**
(4) **Abiodun Oyetan**
(5) **Ajayi Ajibade**
(6) **Mufutan Akanbi**
(7) **Oluwemi Augustine**
(8) **Sanusi Sobiya**
(9) **Sunday Kehinde**
(10) **Madasiu Akanni**
(page 501)
- The subjects arranged to smuggle cocoa out of Nigeria, and offered bribe to Military personnel so as to facilitate the operation.
- The 1st, 2nd, 3rd and 4th subjects who offered the N12,000 bribe. All the subjects should be prosecuted for conspiracy to smuggle cocoa out of Nigeria. The vehicles used in this criminal activity should be impounded and sold by the FMC. The total sum of N36,000 be paid over by 31 Brigade Headquarters to FMC. The proceeds of N125,000 from the sale of the cocoa should be paid to the FMC.
- Ditto
226. **Mr Wale Adeola**
(page 503)
- The subject was arrested for being in possession of 35 wraps of substance suspected to be Indian Hemp and 34 wraps of powder substance suspected to be heroin. Laboratory tests confirmed that both substances were Indian Hemp and heroin respectively.
- The subject be prosecuted for being in possession of Indian hemp and heroin.
- Ditto
227. (1) **Mulikatun Olasumbo**
(2) **Tajudeen Adeniji**
(page 503)
- The first subject was arrested on 30th March, 1985 on the allegation that she was in possession of cocaine.
- Still in detention.
- The subjects should be prosecuted for trafficking in a dangerous drug known as cocaine.
- Ditto

Sl No.	Name	Alleged Offences	Whether still in Detention or Not	Unaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
228.	Mr Adeyi Bello Oye-wale (page 505)	He was alleged to have been attempting to smuggle 473 bags of cocoa to the Republic of Benin and also bribing three Customs Officials namely Akinboye Ojo, Adelola Adeniran and Bolaji Samuel with N2,000 to pass through the road block.		1. The subject should be prosecuted for attempting to smuggle cocoa out of Nigeria. 2. He should also be prosecuted for offering bribe of N2,000.00 to law enforcement agents in order that they may not perform their duty. 3. Akinboye Ojo, Adelola Adeniran and Bolaji Samuel, all Custom Officials, be dismissed from the Service for encouraging smuggling if they are still in the service.	Ditto Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
229.	Reginald Emordi (page 506)	The subject was arrested at the Murtala Muhammed International Airport on 11th July, 1984 with a substance suspected to be dangerous drug in the presence of three Customs Officials namely, James Arewa, Charles Nwoko and Solomon. But later the evidence got lost and when	Still in detention.	(1) The subject should be prosecuted for conspiracy to prevent for course of justice. (2) Charles Nwoko should be prosecuted, when apprehended for being in possession of a dangerous drug. (3) Both Charles Nwoko and James Arewa should be dismissed from the Service for allowing the evidence to get lost and when	Ditto

220. Ademola Sunmonu
(page 503)
- The subject was found in possession of powdery substance suspected to be cocaine, a wrap of another substance suspected to be Indian Hemp as well as a number of foreign currencies. The foreign currencies were:
- (a) 10,000 Japanese Yen
 - (b) One Indian 50 Rupees note
 - (c) One Indian Rupee note
 - (d) One Indian 2 Rupees note
 - (e) One 50 pence (Sterling)
- Still in detention.
- Ditto
- (1) The subject be prosecuted for being in possession of Cocaine, Indian Hemp and foreign Currencies.
- (2) The foreign currencies should be confiscated by the Federal Government.
221. Mr John Agu Abi
(page 509)
- The subject, a tanker driver, was arrested on 25th February, 1984 at the Oyingbo jetty on the allegation that he was attempting to sell 27,000 litres of low pour fuel oil in a tanker No. BD 9873 BD. The Subject said that he loaded the petroleum product at Warri Refinery from Total marketing Company and that the product belonged to one Mr Ogedengbe who is at large.
- Still in detention.
- Ditto
- (i) The subject should be released from detention without further delay.
- (ii) The petroleum product in question be forfeited to the Federal Government.
- (iii) The tanker No. BD 9873 BD be released to the owner.
222. Modinat Saka
(page 510)
- The subject was found in possession of ₦3,000.00 on her arrival from Accra, Ghana at the M.M. International Airport. Her travelling companion was also found in possession of ₦3,200 which belong to the subject bringing the total to ₦6,200.00. The subject was trying to bring money into the country which she was not allowed by law to do.
- Still in detention.
- Ditto
- The subject should be prosecuted for unlawful importation of ₦6,200.00 into the country.

S/No.	Name	Alleged Offences	Whether still in Detention or not	Ucalfo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(5)
233.	Mr Cyril I. Udiagu (page 511).	He was found in possession of 3,080 United States Dollars which he failed to declare at the M. M. International Airport on his way to London.		The subject should be prosecuted for an attempt to export money out of Nigeria.	Ditto
234.	Mr Ebenezer Iyane (page 512).	The subject was found in possession of the sum of N550,000 as he was about to travel to Ghana. He did not declare the money in question.	Still in detention.	<p>(i) The money be forfeited to the Federal Government.</p> <p>(ii) The subject be released on bail in the sum of N10,000,00 and one surety in the same amount. The surety should be substantial and a landlord.</p> <p>(iii) The subject should be prosecuted for attempting to smuggle out the money.</p>	Ditto
235.	Mr Lawrence Thamadev (page 512).	He was found in possession of 50 United States Dollars and N620,00 which he failed to declare in the appropriate form at the M. M. International Airport, Ikeja.	Still in detention.	<p>(i) The money in question i.e. 50 United States Dollars and N620,00 be forfeited to the Federal Government.</p> <p>(ii) The subject be released from detention.</p>	Ditto
236.	Miss Wocilatu Okoko (page 513).	The subject was found in possession of 895 United States Dollars and N20,00 concealed in her body at M.M. International Airport, Ikeja. She did not declare the money.	Not in detention. . .	<p>(i) In view of the circumstance of her recent delivery while in detention prosecution may not be needful.</p> <p>(ii) The said 895 United States Dollars and N20,00 found on her be forfeited to the Federal Government.</p> <p>(iii) Her passport be impounded and she should not be allowed to travel out of Nigeria for five years.</p>	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
237.	Femi Falana (page 513).	He was arrested shortly after he helped in the defence of Anikulapo-Kuti in the case of contravening the Foreign Exchange (Anti-Sabotage)		The release of subject from detention was proper.	Ditto

Decree of 1984. The Special Investigation Panel could not give any reason why he was arrested and detained.

The first subject who is a shipping clerk with Lever Brothers was given a certified cheque for N143,929.21 issued to the Federal Govt. to enable him clear a consign-ment of goods for the com-pany. Four months after, the cheque was seen with the second subject attempting to sell it to any buyer for cash. Thus both subject conspired to steal the said certified cheque. By this, they con-travened the criminal code and also Decree No. 20 of 1984.

The subjects were arrested while attempting to smuggle out of the country 2,496 litres of Automotive Gas Oil (AGO) being transported in one Mercedes Benz 911 Lorry, Registration No. BO 1496 BM and Peugeot Car No. BO 2183 BM. When confronted the third suspect offered a bribe of N1,500.00 to the Police which was rejected. There was then a conspiracy to get it across to Chad Republic.

The three subjects allegedly attempt- ed to deal in foreign exchange without lawful authority in con- trivention of the foreign ex- change Control (Anti-Sabotage) Decree, 1984. In the process the second and third subjects attempted to defraud the first subject of N91,400.00. The

Ditto

(i) Both subjects be prosecuted for conspiracy to steal the said certified cheque.

(ii) The first subject alone should be prosecuted for stealing the certified cheque under the criminal code.

(iii) The second subject alone should be prosecuted for uttering the certified cheque knowing it to have been stolen under Decree No. 20 of 1984.

Ditto

(i) All subjects should be pro- secuted for conspiracy to smug- gle petroleum products out of the country.

(ii) All subjects should be prosecuted for attempting to smuggle the said petroleum products.

(iii) The third subject to be prosecuted for offering bribe of N1,500.00 to the Police.

Ditto

(i) The second and third subjects be prosecuted for attempt to defraud the first subject of N91,400.00

(ii) The third subject should be pro- secuted for attempt to de- fraud Chief Atobatele of N2,467 million.

238. Sikiru S. Adejuwon,
Benedict L. Bassey
(page 515)

239. (1) Mustapha Amadu
(2) Aminarai Mustapha
Tajai
(3) Alhaji Zarani
(4) Abba Dogo

240. (1) Dr Adetunji Adeoba
(2) Peter Okoh
(3) Daniel Ojenbulu
(page 517)

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Uicaino Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
		third subject also tried to defraud one Chief Atobatele of N2,467m in order to procure essential commodities for him.			
241.	Adedoyin Ademivi (page 520)	The subject was arrested while trying to retrieve 60 metric tonnes of low pour Fuel Oil valued at N30,000.00 from a barge confiscated by police at the Ijora fishing terminal. In his statement he said he work for Femi International Services an unregistered Company which was owned by Alb. Hakeem Femi an illegal bunkerer.	Still in Detention	(i) The subject be not prosecuted. (ii) He should be released from detention.	Ditto
				(iii) Alb. Hakeem Femi with the other allies of Femi Awoniyi or Obafemi Awoniyi, the Managing Director of Femi International Services should be declared a wanted person by police. When arrested, he should be prosecuted for dealing in petroleum products without licence.	
242.	Tajudeen Osoni	The subject was arrested by the Police when he was reported to them for being in possession of N10,000 old currency note. When he was arrested apart from the N10,000 old currency note found on him, no other old currency note was found on him.	Still in detention.	The matter should either be referred to the Police or the old N10,000 destroyed and the subject be allowed to go having been in detention for some time.	Government has decided that these various cases be referred to the established Courts and Tribunal as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch, and disposed of without any time-wasting.
243.	(1) Alli. Audu Zamba (2) Rapo Audu (3) Salima Kariyake (4) Mbelle Tahashi (page 522)	The first, second and third subjects were found in possession of foreign currencies while nothing was found on the fourth subject at No. 8 Kowaki Street, Lagos.		(i) The 30 US dollars and 120 Leons found on the first and second subjects respectively be returned to the Federal Government.	Ditto

(ii) The other currencies, namely 40 Leons, 178 Zair and Mputa, 10 and 1,000 Italian Lira found in the said premises be forfeited to the Federal Government.

(iii) The 2,235,000 CFA Francs found on the third subjects be given back to her as she declared the sum of 2,266,000 on entry into Nigeria.

(iv) All the subjects should be released if they are still in detention.

Ditto

- (i) There is no need to prosecute the subjects.
- (ii) Their money should be returned to them at the appropriate time.
- (iii) They should be released from detention.

Still in detention.

The subjects were Gambian Nationals who when they entered the country (Nigeria) declared the currencies in their possession, but they were wrongly computed by the custom officials on the form as the money they submitted was far in excess of the figures shown on their forms.

244. (1) Muhammadu Sillah
(2) Kásima Hydavem
(page 523)

Ditto

The subject should be prosecuted under section 1 (1) (h) i.e. Importation, as he cannot show how he lawfully brought the money into the country as well as under section 1 (1) (j), i.e. trying to export the said money out of the country, under the Exchange Control (Anti-Sabotage) Decree of 1984.

245. Amechi Okove
(page 524).

Ditto

- (i) There may be no need to embark on prosecution in this particular case.
- (ii) The subject should be released on bail.
- (iii) The said £325 should be forfeited to the Federal Government.

Still in detention.

The subject was arrested at M. M. International Airport with £325 which was not duly declared while he was about to travel to London.

246. Samson O. Onolaja
(page 526).

S/No.	Name	Alleged Offences	Whether Still In Detention or Not	Unwafa Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
247.	Samuel Okechukwu Ubabuko (page 527)	The subject was arrested at the M. M. International Airport, Ikeja while attempting to travel out of the country with 1,000 United States dollars concealed in a tooth paste.	Still in detention.	We recommend that prosecution should proceed accordingly.	Ditto
248.	Abudu Jimoh (page 527)	The subject was arrested at a road block at Wasangari near Shaki and the sum of 5,000 CFA France and 100 cedis were found in his possession.		(i) The subject should not be prosecuted as the amount of money found on him is very small. (ii) The money should be forfeited to the Federal Government. (iii) The subject should be released from detention, if he is still there.	Ditto
249.	Efiiong Akpan Umama (page 528)	The subject was arrested at Ikot Etti Akpan Alaga in Cross River and was found in possession of 59 forged Nigerian currency notes in N 10 denomination. It seems the subject is a mental case, for his father has sworn to an affidavit to have him confined in a mental home.		(i) There is enough evidence to prosecute the subject. (ii) The issue of his state of mind may be raised for a decision in the trial court as the burden to raise and show sufficient facts in support of that defence rests in law on the subject, unless from observation it is obvious to the court that it should take certain steps to determine that matter as a preliminary issue.	Ditto
250.	Chief Alfred Fugba Nelson (page 529)	The subject was found in possession of N550 in old currency notes in the premises of African Continental Bank. The subject from his behaviour may have been a mental case.		(i) The subject be prosecuted under section 1 (b) (i) (a) of the Central Bank currency conversion (Amendment) Decree of 1988. (ii) The issue of the state of mind of the subject may be raised for a decision in the trial court.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the circumstances. Suppl. Annals, SIMITH

ment would ensure that these cases are treated with despatch and disposed of without any time-wasting.

relied for a decision during the trial as the burden to raise and show sufficient facts in support of that defence rests in law on the subject, under from observation it is obvious to the Court that it should take certain steps to determine that matter as a preliminary issue.

Ditto

- (i) The subject be prosecuted for importing Nauro into the country.
 (ii) Bail be granted to him if he is still in Custody in the sum of N25,000.00 and one surety in the same amount.

Ditto

- (i) The N2,000.00 recovered from the subject should be forfeited to the Federal Government.
 (ii) The police should prosecute the subject whenever he is found.

Ditto

- (i) The subject be prosecuted for being in possession of dangerous drug known as heroin.
 (ii) She should be prosecuted also for trafficking in heroin.

Ditto

- (i) The subject be prosecuted for being in unlawful possession of 2,000 US dollars.
 (ii) The money should be forfeited to the Federal Government.

251. Moses Abiodun Ojo (page 530)
 The subject was arrested at M. M. International Airport on his arrival from London on flight WT. 800 and the sum of N5,000.00 in old Nigerian money was found on him.

252. Tajudeen Adewale Adejumo (page 531)
 The subject, a Republic of Benin national was arrested at M. M. International Airport while trying to smuggle out of the country the sum of N2,000.00. The subject jumped bail and escaped. The surety was tried and asked to forfeit the sum of N2,000.00 bail or go to prison for three months.

253. Mrs Omoniyi Haman (page 531)
 The subject was found in possession of a substance suspected to be heroin hidden in her private part at the M. M. International Airport. The confessional statement she made and laboratory analysis proved it to be heroin.

254. James Iwalade Afawajoye (page 532)
 The subject a courier clerk in TNT skypart (Nig) Ltd., a courier service company was found in possession of 2,000 United States dollars in a courier bag. The dollars were found in a brown document

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Unasifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
255.	Isaac Abeleke Alex A. A. Umoren (Late) (page 533)	addressed to Leonamit, 25 Porchester Place, London. In a statement made by his boss, he said that it was the usual procedure for courier clerk receiving documents to inspect their contents before accepting them.			
256.	Paul J. Ijeomah (page 534)	(1) The first subject worked with Inter-courier (Nig.) Ltd. (2) He received a parcel from the second subject, which the 2nd subject requested him to give to his wife in London. The parcel was intercepted at the M. M. International Airport when the 1st subject was about to travel out to London. The parcel contained N3,000.00 in N20 denomination.	Released on bail but disappeared.	Recommends that no prosecution is needed.	Ditto
257.	Alhaji Aminu Sanni (page 534)	He was arrested for importing the sum of N142,000 from Ghana. The subject was arrested at M. M. International Airport for being in possession of \$71,105 US, N2,825.00 £20 (Sterling), 3,642 Rival and 100 Thailand money.	Released on bail but disappeared.	The money recovered from the subject should be forfeited to the FMC.	Ditto
258.	Mr Samuel Ezebor (page 535).	The subject was arrested at M. M. International Airport for being in possession of \$71,105 US, N2,825.00 £20 (Sterling), 3,642 Rival and 100 Thailand money.	Still in detention.	He should be prosecuted for importing foreign currencies into Nigeria and for attempting to export foreign currencies out of Nigeria.	Ditto

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the country. Also, Government should be prosecuted for trafficking in dangerous drug known as heroin.

(i) Bill be granted him in the sum of N100,000 and two million in the sum of N50,000 each. The auction should be conducted in Lagos or Ibadan.

these cases are treated with despatch and disposed of without any time-wasting.

Ditto

That the sum of N235,000 recovered from him by the Customs be paid to the Federal Government.

Jumped bail.

Failing to declare the sum of N235,000 found on him at the Murtala Muhammed International Airport.

259. Andrew Arzika
(page 536).

Ditto

(i) The N640 and £600 (sterling) found on Abubakar Ahmadu should be forfeited to the Federal Government.

On bail.

Abubakar Ahmadu in company with others was arrested at Murtala Muhammed International Airport for being in possession of N640 and £600 (sterling).

260. (1) Abubakar Ahmadu
(2) Miss Jamai Zakari
(3) Isa Alhassan
(4) Abdulahi Sokoto
(page 537).

(ii) The first subject should be declared *persona non grata* and deported.

(iii) The second, third and fourth subjects said to be on bail, should be granted absolute freedom.

Ditto

That the money found on her, i.e. N101,500 be forfeited to the Federal Government.

Has left for her country Ghana.

Found to be in possession of N101,500k at the Murtala Muhammed Airport on her way home to Ghana.

261. Miss Christy Sandre Garibah
(page 538).

Ditto

(i) The subject should be released on bail in the sum of N10,000.00 and one surety in the same amount.

Still in detention.

Arrested at the Murtala Muhammed International Airport for being in possession of four passports and the sum of N1,464.00

262. Alhaji Sahabi Buwai
(page 539).

(ii) The sum of N1,464.00 which was taken from him should be returned to him.

(iii) The four passports taken from him should be kept by the Police.

Ditto

That the subject be prosecuted for unlawful buying foreign currency to wit £1,513 as well as 107 pence.

Still in detention. ..

Arrested at the Murtala Muhammed International Airport about to travel out of the country with the sum of £1,514.07.

263. Mark Okafor
(page 540)

Ditto

(1) That first to sixth subjects should be deported.

Still in detention. ..

Found in possession of bundles of attested invoices, stamped and signed pro-forma invoices

264. (1) Isaac Teng
(2) Michael Wang
(3) Frank Lec

S/No.	Name (2)	Alleged Offences (3)	Whether still in Detention or Not (4)	Unwafa Panel's Recommendation (5)	Government's Decision (6)
(1)	(4) Thomas Lai (5) Whang Choin-Ho (6) Wang Ching Yao (7) Muritela Popoola (page 541)	and United States Immigration stamp. The blank invoices found with 1st to 6th subjects are under absolute prohibition in the country under the Economic Stabilization Order No. 1 of 1983.	Still in detention.	<i>personae non-grata</i> and this should include Francis Law, HO and Luk all of whom are connected in the business of Cicada Nigerian Limited. (3) The three expatriate quota granted to Messrs Cicada Nigeria Limited should be immediately withdrawn.	Government's Decision (6)
265. Maurice Oelbu. (page 543)		Importing goods into the country without valid Import Licence and offering bribe to a customs officer to effect the release of the goods to him.		(1) The facts show that the subject ordered goods without any valid Licence. (2) The subject offered bribe of N55,000.00 to a customs officer Aliu Gwadelawa in connection therewith.	Ditto
266. Juliana Oyedele (page 545)		For operating an illegal petrol depot at Onipako Village in Ogun State	She is on bail	(3) The subject should be prosecuted for both offences accordingly. (4) The N55,000.00 should be forfeited to the Federal Government.	Ditto
				(1) That there is evidence upon which the subject can be prosecuted. (2) As a result of peculiar circumstances of her age (60) and physical condition, she is not entitled to prosecute her.	

<p>267. (1) Julie Peggie (2) Benitie Cassidy (page 546)</p>	<p>Arrested at Murtala Muhammed International Airport for unlawful possession of a dangerous drug analysed to be heroin.</p>	<p>Still in detention.</p>	<p>That there is a <i>prima facie</i> evidence to support the prosecution of the subject for being in unlawful possession of heroin and accordingly she should be sent on trial. (1) That it is enough if the petrol is forfeited to the Federal Government. (2) That the barge and the tanker should not be impounded since they were not used for conveying the petrol in question.</p>	<p>Ditto</p>
<p>268. Moses Eddy (page 548)</p>	<p>Arrested for not having valid licence to sell petroleum products.</p>	<p>On bail.</p>	<p>That the subject has no case against him and should be granted absolute freedom. (1) That there is <i>prima facie</i> evidence upon which the subject can be prosecuted for illegal dealing in petroleum products. (2) The petroleum product in the said tanker should be sold to a licensed dealer and the proceed paid to the Federal Government. (3) The tanker should be returned to the National Freight Company Limited.</p>	<p>Ditto</p>
<p>269. Emmanuel Ono Jeko (page 549)</p>	<p>Arrested for not having valid licence to operate a filling station.</p>	<p>On bail.</p>	<p>(1) That there is no evidence to support the prosecution of the subject. (2) He should be released from detention without further delay. (3) The petroleum products and tanker No. IM 3873 ZA in question should be impounded and sold by the Federal Government.</p>	<p>Ditto</p>
<p>270. Felix Okonta (page 550)</p>	<p>Found to be illegally dealing in petroleum products.</p>	<p>Still in detention.</p>	<p>That it is enough if the product is forfeited to the Federal Government.</p>	<p>Ditto</p>
<p>271. Joseph Boye (page 551)</p>	<p>Arrested for escorting a tanker No. IM 3873 ZA loaded with 27,240 litres of Automotive Gas Oil (AGO) which was caught discharging oil at the Jetty.</p>	<p>Still in detention.</p>	<p>That it is enough if the product is forfeited to the Federal Government.</p>	<p>Ditto</p>
<p>272. Urnur Musa (page 552)</p>	<p>Arrested for illegally dealing in petroleum products. He was found in possession of 650 litres of petrol.</p>	<p>No evidence that he has been granted bail.</p>	<p>That it is enough if the product is forfeited to the Federal Government.</p>	<p>Ditto</p>

Sl No.	Name	Alleged Offences	Whether still in Detention or Not	Uwaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
273.	Zinab Umar (page 553)	Arrested for failing to declare at the Murtala Muhammed Airport, the following currencies, N750,00; £263; 100 United States Dollars and 50 Riyal.		That she be prosecuted accordingly. In any event different currencies should be confiscated by Federal Government.	Ditto
274.	(1) Omoko Atie (2) Francis Paluka (3) Stephen Orute (4) Johnson Akporoh (5) Solomon Jiepide (6) Solomon Orunwa (7) William Akjfe (page 554)	Arrested for attempting to smuggle some 200 drums of petrol; four outboard engines; one dug-out boat; N1,851,000 and four cartons of Omo detergent out of Nigeria. (iv) Offering bribe to Customs Officers.	Still in detention	(1) That the subject be prosecuted for an attempt to smuggle the said goods and money out of Nigeria. (2) That they should also be prosecuted for offering bribe of N1,851,000 to the Customs Officers.	Ditto
275.	(1) Obiora Abuchi (2) C. Nwoko (page 555)	For illegal dealing in petroleum products (Found in possession of 160 litres of petrol).	Still in detention	(1) That there is no need for any prosecution. (2) The taxi cab in question No. BO 8230M should be released to the owner. (3) That the petrol should be forfeited to the Federal Government.	Ditto
276.	(1) Abacha Mole (2) Abacha Suleiman (3) Abacha Musa (page 555-556)	Attempting to smuggle some litres of petrol out of Nigeria and offering bribe to the police officers.	Still in detention	(1) That the second and third subjects, Abacha Suleiman and Abacha Musa should be prosecuted for offering bribe to the police. (2) That the 192 litres of petrol should be forfeited to the Federal Government, while the 64 litres found with the first subject should be forfeited also.	Ditto
277.	Maaba Bakar (page 557)	Attempting to smuggle 36 bags of flour and 4 bags of animal feed out of Nigeria.	Still in Detention	That the subject should be prosecuted for an attempt to smuggle 36 bags of flour and 4 bags of animal feed out of the country.	Ditto

278. Maasha Bukar
(page 558)

279. (1) Buka Ibrahim
(2) Usman Mohammed
(3) Ali Abubakar
(page 559)

Still in detention.

- (i) That there is no evidence upon which to prosecute the subjects.
(2) The goods should be released to them.

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.

280. Marcus Chitaka
(page 560)

- (1) That Godfrey Echebiri and Michael Ukwu should be prosecuted for dealing in petroleum product without licence.
(2) That the subject—Marcus Chitaka should not be prosecuted. He should be used as witness in the case.

281. (1) Mohammed Ali
(2) Sheriff Alli
(3) Shehu Musa
(page 561-562)

Still in detention.

- (1) That the goods in question should be forfeited to the Federal Government.
(2) That the first and second subjects who are Chadians should be deported.
(3) That the vehicle No. BO 146 KW should be returned to the owner.
(4) That the third subject who is the driver should be released.

Ditto

282. (1) Jonathan Asemuede
(2) John Ayabotu
(3) Sams on Opukowho
(4) Jim my Okitata
(5) Pius Masheni
(6) Oyab Osiyoma
(7) God less Merogun
(page 563)

Granted bail.

- That they be prosecuted for attempt to smuggle out the goods out of the country.

Ditto

283. (1) Okenedo Jujudi
(2) Christopher Ogiadiagba

- (1) That there is no case for which the subjects can be prosecuted.

Ditto

Arrested for dealing in Petroleum products unlawfully.

S/No.	Name	Alleged Offences	Whether still in Detention or Not	Usaco Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
	(3) Guy Keazor (4) Wisdom Ede (5) Stephen Esuri (6) Prince A. Omorodion			(2) That the oil in question should be released to Ughelli and Sons Limited along with the barges.	
284.	(7) Daniel Pela (8) Johnson Ukppeibo (page 563)	Attempting to steal a NEPA transformer No. 02/77/1039.		(1) That there is no evidence upon which to prosecute the second and the third subjects. (2) That the first subject Joseph Alinlose should be prosecuted for attempting to steal NEPA transformer under Decree No. 20 of 1984.	Ditto
285.	(1) Charles Agunade (2) Abubakar Mohammed (3) Umar Buka Abacha (page 567)	Arrested for transporting some food stuffs out of the country.		(1) That there are no grounds for prosecuting the subjects. (2) That the proceeds from the sale of the flour which was ordered by the court should be given to the third subject. (3) That the lorry No. AN 8620 G should be released to the first subject.	Ditto
286.	(1) Habu Bari Tamah (pages 568)	Arrested as they were going to buy some cattle in Niger Republic, with various sums of Nigerian currency.		(1) That the subjects should not be prosecuted. (2) That their money should be refunded to them.	Ditto
287.	Alhaji Yakubu Roger Inembo (pages 568-570)	Dealing in petroleum products without valid licence and forging of documents.	Still in detention.	(1) That the subject should be prosecuted for dealing in petroleum products without licence uttering forged photocopies of licence. (2) That the petroleum products in question should be forfeited to the Federal Government. (3) That if property is established to be should for return shall fill it	Ditto

	On bail				
288.	(1) Muhammadu Dan Sokoto (2) Musa Mubakada (pages 570-571)	Illegal diversion of petroleum products from one authorised dealer to another within Congo State.		(1) That the subjects should not be prosecuted because they have not committed any offence. (2) The proceeds realised from the sale of the petrol as ordered by the court should be given to Dan Sokoto, the first subject in whose custody the petrol was at the material time.	Ditto
289.	Muhammed Ibrahim (page 571)	Trafficking in foreign currency for illegally buying 20,000 United States dollars and 20,000 Saudi Riyal for the purpose of selling them.	Still in detention	(3) The two tankers Nos. KD 7926 AB and KD 4209 DB should be released to the National Freight Company Limited That the subject be prosecuted accordingly.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
290.	(1) Lambert Onu (2) Lawal Raifu (pages 572-573)	Arrested for illegally importing N635 and 1,500 CFA and N70,000 respectively which is against the Exchange Control (Anti-Subotage).		That the two subjects be prosecuted for importing the said money into the country.	Ditto
291.	Tabor Etu Samuel (pages 572-573)	Arrested for illegally entering Nigeria with 20,000 CFA francs and N55,000 (Samuel was Camerounian policeman).	Not clear where he is	That the money be forfeited to the Federal Government and the subject be allowed to go back to his country if he is still in Nigeria.	Ditto
292.	(1) Adamu Usman (2) Alhaji Njida (3) Bahari Alhaji (4) Alhaji Umaru (5) Alhaji Buhari Sani (6) Alhaji Bull Jidda Jidda (7) Alhaji Nasiru Usman (8) Alhaji Ardo Buba	To have illegally in their possession some N118,630.00 and 138,950 CFA	Still in detention.	(1) That the naira of which no offence has been committed should be refunded to the owners. (2) That the CFA should however be forfeited to the Federal Government	Ditto

S/No.	Name (2)	Alleged Offences (3)	Whether Still in Detention or Not (4)	Urciafo Panel's Recommendation (5)	Government's Decision (6)
(1)	<p>Aliuji Samba (9) Biba (10) Adamu Sarau (page 573-575)</p>				
293.	<p>Mohammed Lawal (page 575-576)</p>	<p>Attempting to smuggle the sum of N510,000 out of Nigeria to his country Niger Republic.</p>	<p>Still in detention.</p>	<p>(1) That the money be forfeited to the Federal Government. (2) That the subject be deported from Nigeria.</p>	<p>Ditto</p>
294.	<p>Awomoun Hamy (2) Mooh, Muniyeha (3) Patrick Obidike (page 576-577)</p>	<p>Arrested for illegally bringing into Nigeria a huge sum of 7,896,050 CFA without declaring same.</p>	<p>Still in detention.</p>	<p>(1) That the three subjects be prosecuted under the Exchange Control (Anti-Subotage) Decree of 1984. (2) That the money in question should be forfeited to the Federal Government.</p>	<p>Ditto</p>
295.	<p>Alumado Abaji Mauriga (page 577)</p>	<p>Attempting to smuggle the sum of N4,424,000 to his country Niger Republic.</p>	<p>Still in detention.</p>	<p>(1) That the subject be prosecuted under the Exchange Control (Anti-Subotage) Decree No. 20/1984. (2) That the said money should be forfeited to the Federal Government.</p>	<p>Ditto</p>
296. (1)	<p>Ganiyu Ado</p>	<p>Being in possession of various quantities of petroleum products.</p>	<p>Whereabouts not certain.</p>	<p>(1) There is no evidence upon which the subject can be prosecuted. (2) That if any of the subjects is still in detention he should be released without further delay. (3) That the Inspector-General of Police should make it clear to the Police that in dealing with matters of this nature, they ought to exercise common-sense, discretion in order to minimise undue harassment of innocent citizens and devote more time to more serious situations.</p>	<p>Ditto</p>
(2)	<p>Amusa Popoola</p>				
(3)	<p>Saka Akanni</p>				
(4)	<p>Isiaka Oladino (page 577-578)</p>				

Ditto

(1) That the first subject be prosecuted for being in possession of a forged negotiable instrument, namely Allied Bank Nigeria Limited cheque No. 167576 of 28th June, 1984 for 3,500 US dollars.

(2) That an offence in respect of the £250 has also been disclosed but even if he is not prosecuted for this the money should be forfeited to the Federal Government.

(1) That there is no need for prosecution.

(2) That the goods be confiscated to the Federal Government. That confiscating the goods is enough punishment.

That there is no need for prosecution as the subject behaviour seems to border insanity.

That the subject should not be prosecuted as he has not committed any offence.

(1) That the subject should not be prosecuted.

(2) That he should be released if he is still in detention.

(1) That the subject has not committed any offence of cocoa smuggling or attempted smuggling judging from the point at which he was arrested by the police.

(2) That the money realised from the sale of the cocoa beans by the Nigeria Cocoa Board should be given to the subject.

(3) The vehicle No. OY3689Q should be released to the owner Busari Otedigba; No.

Being in possession of forged Bank Draft and also attempting to export the sum of £250 (Sterling) without permission.

- 297.
- (1) Akintola George
 - (2) Olushoya Odumosu
 - (3) Layiwala Ibiwonke
 - (4) Tajiudsen Anjorin (page 579)

Attempting to smuggle some prohibited goods into the country.

298. Priscilla Okoto (page 580)

Attempting to dismantle NEPA transformer with bare hands, with the intention of stealing same.

299. Samaila Abdullahi (page 581)

Released on bail.

Suspected for illegal dealing in petroleum products.

300. Chief Ishola Ahmed (page 582)

Suspected of mischief because he was found near the Church with a jerrican of petrol.

301. Abba Gana (page 583)

Attempting to smuggle 240 bags of ungraded cocoa out of the country. Bribe some Policemen but was arrested by another group.

302. Abudu Shittu (page 585)

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.

Ditto

Ditto

Ditto

S/No.	Name	Alleged Offences	Whether Still in Detention or Not	Uniajio Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
303.	(1) Vincent Orshu (2) James Nwehir (3) Simon Adu (page 585)	Conspiracy to steal and stealing		(4) The five policemen involved should be prosecuted. The subject Abdu Shittu and others present when the money was given to Corporal Ezekiel Adesuyi should be used as prosecution witnesses. (5) The said policemen should be relieved of their duty if they are still in the service as they are bad example of law enforcement agents.	Ditto
304.	(1) James O. Oghom (2) Patrick Oloka (3) Emmanuel Ejire (page 586)	Conspiracy and forgery.		That the first subject Vincent Orshi should be prosecuted for conspiracy with person unknown, forgery, uttering and stealing. That investigations into the case be properly conducted and all persons involved prosecuted	Ditto
305.	(1) Mrs Rafatu, Dabida (2) Mrs Mujkutu Salawo (3) Alh. Ganiyu Owoyemi (page 589)	Illegally dealing in petroleum products.		That the three subjects should be prosecuted for illegally dealing in petroleum products.	Ditto
306.	(1) Abolor Cautis (2) Alfred Omodingbe (3) Charles Ehole (4) Arthur Ebonien (5) Sunday Esangbelle (6) Sunday Okoji (page 589)	Conspiracy to sell May/Jure 1985 WASC examination papers.		(1) That Henry Cautis Abalor, Alfred Ehole and Arthur Ebonien be prosecuted. (2) That Hitler Ino and J. O Daibu should be included in the conspiracy charge as each played a definite part which is inextricably tied to the conspiracy.	Ditto

307. Emmanuel Anyacho (page 591)	Illegal dealing in petroleum products by selling 16 gallons of engine oil.	No information.	(1) That the subject should not be prosecuted. (2) That he should be released from detention if he is still there.	Ditto
308. Sunday Okpara (page 592)	Found in possession of a tanker containing automotive gas which he was unable to account for.	Not stated.	(1) That the tanker in question should be released to the owner. (2) The automotive Gas Oil should be forfeited to the Federal Government.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
309. Ikechukwu Eze (page 593)	Found in possession of some three drums of engine oil, which exceeded the permissible quantity of 500 litres by 128 litres.	Not stated.	That there is no use to embark on the prosecution of the subject. The engine oil should be forfeited to the Federal Government.	Ditto
310. Edmond Akue (page 593)	Found in illegal possession of five cartons and two gallons of engine oil.	Not stated.	That there is no need for the subject to be prosecuted. The engine oil should be forfeited to the Federal Government.	Ditto
311. Adamu Din Navo (page 594)	Being in possession of one drum and one gallon of engine oil.	Now on bail.	(1) That the subject should not be prosecuted. (2) That the engine oil in question should be forfeited to the Federal Government.	Ditto
312. Hassan Ali (page 594)	Illegal dealing in petroleum products by being in possession of tanker No. RPA. 2768 containing 17,955 litres of Automotive Gas Oil.	Not stated.	(1) That the petroleum product in question be forfeited to the Federal Government. (2) The subject should not be prosecuted.	Ditto
313. Mohammed Audu (page 596)	Illegal dealing in petroleum products by having in his possession about 120 litres of engine oil in drums and gallons.	On bail	(1) That the subject should not be prosecuted. (2) That the products should be forfeited to the Federal Government.	Ditto
314. Chukwu Okorie (page 596)	Being in illegal possession of engine oil totalling 124 litres.	Not stated.	(1) That the subject should not be prosecuted. (2) That the products should be forfeited to the Federal Government.	Ditto

S/No.	Name	Alleged Offences	Whether Still in Detention or not	Unwafa Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
Mamu Adamu		For being in possession of a tanker containing 17,805 litres of kerosene.	Not stated.	(1) That the subject who is a mere driver should not be prosecuted. (2) That the kerosene should be forfeited to the Federal Government. (3) That the tanker should be released to the owner.	Ditto
316	Benjamin Ipe (page 597)	Arrested for hawking examination papers contrary to Decree No. 20 of 1984.	Not stated.	That the subject should be prosecuted accordingly.	Ditto
317	(1) Alhaji Abu Dan-kure (2) Alhaji Malami Ibrahim (3) Isa Yaro Shaibu (page 895)	Smuggling of prohibited goods into the country.	Not stated.	That the subjects be prosecuted for dealing in prohibited goods.	Ditto
318	Francis Ego (page 600)	Accused of owning Automotive Gas Oil which he discharged at Marine Jetty Port Harcourt.	Still in detention	(1) That there is no evidence against the subject upon which to prosecute him. (2) That he should be released from detention.	Ditto
319	Rufus Spiff (page 601)	Arrested for dealing in petroleum products without Licence.	Not stated.	That the subject should be prosecuted for dealing in petroleum products unlawfully.	Ditto
320	Hycinth Ugbueghu (page 602)	Dealing with petroleum products without Licence. Involved in this illegal deal with other people as he was only conductor.	Not stated.	That all the people concerned namely ; Innocent Nwetu ; Augustine Okoronkwo ; Ebuhe Chukwu Ejim ; Hycult Ibe ; and the subject Ugbueghu should be prosecuted accordingly for dealing in petroleum product without Licence. (1) That the second subject, Joe Adio should be prosecuted for dealing in petroleum product without licence.	Ditto
321	(1) Ibrahim Inusa (2) Joe Adio (page 603)	Arrested for dealing in petroleum products without licence.	Not stated.	(1) That the second subject, Joe Adio should be prosecuted for dealing in petroleum product without licence.	Ditto

- (2) The tanker No. RV. 2829 PB should be returned to the owner.
 (3) The kerosene in question should be forfeited to the Federal Government.
 (4) The first subject should be left to go as he has not committed any offence.

322. (1) Amusa Agboola (2) Olatunde Asani (page 604)	Dealing in petroleum products without licence.	Not stated.	That the two subjects be prosecuted for dealing in petroleum products without licence.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting. Ditto
323. Makinta Adam (page 605)	Attempting to smuggle five bags of maize and two bags of animal feeds to Niger Republic.	Still in detention.	1. That the subject be deported. 2. That the proceeds from the sale of the maize and animal feed be forfeited to the Federal Government.	Ditto
324. Numoipre Asoni (page 605)	Arrested for dealing in petroleum product without licence.	Still in detention.	That the subject should be released since the master who dealt in petroleum products without licence has been convicted.	Ditto
325. Stephen Sesere (page 606)	Stealing of some properties valued at N124,000.00 which are under investigation by Special Investigation Panel.	Not stated.	1. That the subject not be prosecuted. 2. That the house in question at No. 2 Owoode Quarters, Kabba in Kwara State should be forfeited to the Federal Government. 3. But if the subject can refund the N124,000 he should be allowed to do so and keep the house.	Ditto
326. (1) Tornwase Doohin (2) Alpan Iorshe (page 608)	Tampering with NEPA installations by removing a fuse from the installation near Markurdi.	Not stated.	That the subject be prosecuted under the relevant section of Decree No. 20	Ditto

S/No.	Name	Alleged Offences	Whether Still in Detention or not	Unoficial Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
327.	(1) Festus Cheazor (2) Moses Jimoh (3) Oluwale Oshun-tokun (4) Gilbert Melboji (page 609)	The subjects tampered with postal matters and committed offence under Sections 2 (a) (i) and 3 of Decree No. 20 of 1984 by (a) dumping the mail bag in a farm with intent to search it. (b) searching the bag. (c) stopped a mail with intent to rob or search postal matters.	Not stated.	That the subjects should be prosecuted for dumping, searching and tampering with postal matters under Decree No. 20 of 1984.	Ditto
328.	(1) Rimiguet-Ubach (2) Innocent Nwate (3) Romanus Abadi (4) Ignatius Nwaur (5) Martins Obi (page 610)	Arrested for being in possession of 179 cartons of sugar, toothpaste and Omo suspected to be stolen.	Now on bail.	(1) That if the goods have been illegally sold, the proceeds should be given back to the subjects. (2) That they have not committed any offence and should be allowed to enjoy absolute freedom.	Ditto
329.	(1) Saidu Umaru (2) Yolanna Agunaya (3) Mallam Buba Raza (4) Ibrahim Maude (5) Sardauna Amado (6) Ibrahim Said (7) Monday Labaya (8) Usman Alh. Saidu (page 611)	Arrested on the suspicion that they were carrying essential commodities: cement and building materials to the Cameroun Republic.	Not stated.	That the goods and lorries should be released immediately to the subjects.	Ditto
330.	(1) Olakunle Oluadeinde (2) Ayinla Yaya (3) Safi Shitu (4) Saubama Mesioye (page 611)	Arrested for attempting to export cocoa beans out of Nigeria.	Not stated.	(1) That the first, second and third subjects be prosecuted for attempts to smuggle cocoa out of Nigeria. (2) The fourth subject should be released. (3) The lorry No. LAA 7103 K used for the offence should be confiscated, together with the lorry driver, under the Decree No. 20 of 1984, as well as	Ditto

Customs and Excise Management Act of 1958. But as the owner never intended it for such goods as cocoa, but gravel, sand, granite, etc., the harsh effects of law should not be applied to him, and the vehicle released to him. The driver must have on his own allowed the vehicle to be used in that dubious way.

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.

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|--|--------------------|--|--|
| <p>331. (1) Edward Ilceme
(2) Sunday Frank Arnuu
(3) Paul Umolo
(4) Mark Felix
(5) Victor Eyo
(page 614)</p> | <p>Not stated.</p> | <p>Convicted amongst themselves to defraud some middlemen of N83,299.00 in October 1984.</p> | <p>Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.</p> |
| <p>332 Emmanuel Odhomo
(page 615)</p> | <p>Not stated.</p> | <p>Arrested for operating a petrol filling station in Oloh near Warri without valid licence.</p> | <p>"That the prosecution of the subject is not needed".</p> |
| <p>333. (1) Oloyede Amogu
(2) Olagoke Babajide
(3) Ganiyu Abimbola
(4) Olusegun Adiyemi
(5) Dauda Lawal
(6) Samuel Adedokun
(page 616)</p> | <p>Not stated.</p> | <p>Arrested for attempting to smuggle cocoa beans out of Nigeria.</p> | <p>Ditto</p> |

- (1) That all the six subjects be prosecuted for attempting to smuggle cocoa beans across the border.
- (2) The first subject in addition should be prosecuted for offering N200 (00) bribe to the Police.

S/No.	Name	Alleged offences	Whether Still in Detention or not	Uwaifo Panel's Recommendation	Government's Decisions
(1)	(2)	(3)	(4)	(5)	(6)
334.	Ugochukwu Kanu (page 618)	(Accused of stealing N540.00 belonging to one of the inmates in his one room apartment. (2) Being in possession of forged 300 US dollars.	Still in detention.	(3) The cocoa should be sold and the proceeds paid to the Federal Government. (4) The Peugeot 404 pick-up No. OG 978 YA should be confiscated by the Federal Government. (1) That the subject should be released from detention.	Ditto
335.	Okafor Chukw (page 619)	Committed offence under section 32 (b) (i) of Decree No. 20 of 1984, and also offences of forgery and uttering.		(2) That the forged 300 US dollars should be destroyed.	Ditto
336.	Chief G. C. Okaka (page 620)	He was not charged with an offence.	Still in detention.	(1) That the subject be prosecuted under section 32 (b) (i) of Decree 20 of 1984. (2) He should also be prosecuted for forgery and uttering. That the subject be released from detention without further delay.	Ditto
337.	(1) Lamidi Kuye (2) Mufutau Balogun (3) Ishola Safaru (4) Wababi Gbotosun (page 621)	(1) Attempting to smuggle cocoa beans out of the country. (2) Offering bribe of N5,000.00 to law enforcement officers.	Not stated.	(1) That no offence against first, second and third subjects has been disclosed. (2) That the lorry and the Volkswagen should be released to their owners. (3) That the fourth subject should be prosecuted for offering bribe of N5,000.00.	Ditto
338.	Jackson Ucheudu (page 623)	Dealing in petroleum products without licence—the quantity of the product 1,044 litres of engine oil.	On bail.	That the 1,044 litres of engine oil be forfeited to the Federal Government and that there is no need to embark on prosecution.	Ditto

339. **Anonymous** (page 624)
 illegally dealing in petroleum product by having in his possession of 80 litres of Super engine oil. Not stated.
340. **Joseph Okefor** (page 624)
 Arrested on mistaken identity for on J. C. Okefor believed to be trafficking in India Hemp and drugs. Released on 30th August, 1985. Ditto
341. **James D. Umoh** (page 625)
 Arrested on arrival from Holland where he served a five year imprisonment for being in possession of 4 kilograms of marijuana. Released from detention on 30th August, 1985. Ditto
342. (1) **Alhaji Abakuri**
 Trafficking in currency, and being in possession of N11,600.00. Still in detention. Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
- (2) **Malam Kaifa** (page 625)
343. **Oludipupo Kudaisti** (page 626)
 Arrested for being in possession of £180 without lawful authority. Still in detention. Ditto
344. (1) **Timothy Odesanya**
 Attempting to smuggle some bags of cocoa beans out the country. Not stated.
- (2) **Adegboyega Adeula**
- (3) **Segun Abiodun** (page 627)
345. (1) **Sylvester Mbaikwe**
 For smuggling prohibited goods into Nigeria. Not stated.
- (2) **Cyril Ezeogu Okefor** (page 628)
- (1) That the subject should not be prosecuted.
 (2) That the 80 litres of engine oil should be forfeited to the Federal Government.
- (1) That the release of the subject from detention was proper.
- (1) That his release from detention was proper.
- (1) That the first subject should be prosecuted under Decree No. 7 of 1984.
 (2) That the N11,600.00 should be forfeited to the Federal Government.
- (1) That the subject should not be prosecuted for being in possession of £180 without lawful authority although offence is disclosed.
 (2) That the £180 be forfeited to the Federal Government.
- (1) That there is no offence disclosed for which the subjects can be prosecuted.
 (2) The cocoa or its proceeds if already sold should be given to the owner.
 (3) The vehicles should be released to their owners.
- (1) That the two subjects should be prosecuted under Section 3 (2) (f) of Decree No. 20 of 1984.

S/No.	Name (2)	Alleged Offences (3)	Whether Still in Detention or Not (4)	Ucalo Panel's Recommendation (5)	Government's Decision (6)
(1)	(2)	(3)	(4)	(5)	(6)
346.	Anthony Ekwu (page 630)	For dealing and being in possession of cocaine.	Still in detention.	(2) The goods in question should be forfeited to the Federal Government.	Ditto
347.	(1) Buba Kotiye (2) Zira Yangi (3) Tishie Timba (page 630)	Attempting to smuggle 105 Jerry-cans of petrol out of Nigeria.	Still in detention.	That the subject should be prosecuted accordingly. That the subjects be prosecuted for attempting to smuggle petrol out of Nigeria.	Ditto
348.	Adamu Gajare (page 631)	Attempting with some others to remove and steal NFPA metre in a private premises.	Still in detention.	That the subject should be prosecuted under Section 3 (2) (b) of Decree No. 20.	Ditto
349.	(1) Victor Atmsi (2) David Okanume (page 632)	For importing contraband goods into Nigeria.	Still in detention.	(1) That the first subject be prosecuted under Section 3 (2) (i) of Decree No. 20 of 1984. (2) That the goods be confiscated. (3) The lorry should be released to the owner since they had nothing to do with the unlawful journey to the Benin Republic.	Ditto
350.	(1) Alhaji Mohammed Lawal (alias Major Usman) (2) Emeka Kanu (alias Major Jack) (page 633)	For allegedly stealing the sum of \$2 million from officials of Pan Atlantic for alleged ability to protect the Company from Military Authorities.	Still in detention.	(1) That the order of the Ikeja High Court granting bail to the subjects be complied with immediately.	Ditto
351.	Kolawole Adesegun (page 636)	Being in possession of a match box containing some wraps of Indian Hemp and Cocaine in offence under Decree No. 20 as amended by Decree No. 31	Still in detention.	That the subject should be prosecuted for being in possession of Indian Hemp and cocaine accordingly.	Ditto

- | | | | | |
|--|---|---------------------|--|--|
| 352. (1) Valentine Amucha
(2) Boniface Okenji
(page 335) | Dealing in prohibited goods—
some rolls of Benson and
Hedges, and St. Moritz
cigarettes. | Not stated. | That the second subject should
be prosecuted under Section 3
(2) (f) of Decree No. 20 of
1984. | Ditto |
| 353. (1) Alhaji Abubakar
Abdullahi | (1) Attempting to smuggle out
food stuffs from Nigeria to
Niger Republic. | Still in detention. | (1) That the two subjects should
be prosecuted under Decree
No. 20 of 1984. | Ditto |
| (2) Kabir Abbas ..
(Page 637) | (2) Attempting to export
N400.00 out of Nigeria. | | (2) The first subject can be
prosecuted under Decree No. 7
of 1984 in respect of the
N400.00 but he need not be
prosecuted because they are
two different Tribunals and it
will, take a long time for both
proceedings to be concluded. | Government has decided
that these various cases
be referred to the estab-
lished Courts and
Tribunals as appropriate
in the various parts of the
Country. Again, Govern-
ment would ensure that
these cases are treated
with despatch and dis-
posed of without any
time-wasting. |
| 354. Obaraye Reid Jonah
Douglas
(Page 638) | For dealing in petroleum
products without licence. | Not stated. | (4) The vehicle No. KD 6533 F
should be confiscated by the
Federal Government. | Ditto |
| 355. (1) Ogonna Abbah
(2) Olike Abasi
(Page 639) | For dealing in prohibited goods
some rolls of Benson and
Hedges and St. Moritz ciga-
rettes. | Not stated. | (1) That the subject should be
prosecuted for dealing in
petroleum products without
licence.
(2) The kerosene in question
should be confiscated by the
Federal Government. | Ditto |
| | | | (1) That the first subject should
be prosecuted for dealing in
prohibited cigarettes.
(2) That the second subject
should be allowed to go since
he has not committed any
offence. | |

S/No. (1)	Name (2)	Alleged Offences (3)	Whether Still in Detention or Not (4)	Uwoifo Panel's Recommendation (5)	Government's Decision (6)
356.	Bisi Pitam	For being in possession of a box of murch containing 17 wraps of cocaine against Section 3 (2) (b) of Decree No. 31 of 1984.	Still in detention.	That the subject should be prosecuted accordingly.	Ditto
357.	(1) Gilbert Okoye (2) Godwin Ohi (3) Emmanuel Azubike (4) Christopher Okereke (5) Ogbonna Okeanke (6) Frances Onu (Page 6-10)	Suspected to be dealing in prohibited goods.	Still in detention.	That the facts should be fully known and prosecution should follow after, if necessary.	Ditto
358.	(1) Elias Mbonu (2) Ebere Okeke (3) Chike Okolie (4) Alhaji Adamu Mallawa (5) Peter Anieke (6) Emmanuel Ekwueme (7) Samuel Okereke (8) Peter Okafor (9) Paul Eze (10) Raphael Onwutudo (11) Ejike Onwura (12) Innocent Okwujio (13) Charles Mba (14) Bartholomew Nweke (15) Cyril Nwuko (16) Samuel Okolie (17) Michael Okoye (18) Benjamin Eze (Page 6-11)	For dealing in petroleum products.	Not stated.	(1) That Elias Mbonu, Emmanuel Ekwueme, Innocent Onwujio, and Franc Iwuize stocked more than 500 litres of petroleum products each at the material time and can on the state of law be prosecuted. (2) Their products should be confiscated by the Government. (3) The others i.e. Ebere Okeke, Chike Okolie, Peter Anieke, Samuel Okereke, Peter Okafor, Paul Eze, Raphael Onwutudo, Ejike Onwura, Charles Mba, Bartholomew Nweke, Cyril Nwuko and Michael Okoji stocked less than 500 litres each. Some of them had nothing more than a couple of litres and the law is that they would not be prosecuted. Their products should be confiscated to the Federal Government.	Ditto

4. Benjamin Eze was a mere house boy. He should be allowed to go.

5) Although the first four subjects have a case to answer, we strongly recommend that a lenient view may be taken to spare them from prosecution because:

(i) all the subjects were stocking items in their workshops where they were arrested together. They were of the mistaken view that they could regard the items as motor spare which are what they primarily deal in.

(ii) it may seem to them as if they were scapegoats if others have been allowed to go while they face criminal prosecution, from among the group, with severe consequences.

(iii) the penalty of seizure on this occasion may serve as a deterrent.

(6) Alhaji Adamu Mallam and Samuel Okolie have already been freed by security men because they procured the petroleum products for the use of their vehicles.

359. Madam Susanah Aniche (page 644)

Suspected to be dealing in petroleum products. Not stated.

360. 1. Romanus Igwe
2. Alhaji Basser (page 645)

Dealing in prohibited goods contrary to section 3 (2) (f) of Decree No. 20 of 1962. Not stated.

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Govern-

S/No.	Name (2)	Alleged Offences (3)	Whether Still In Detention or Not (4)	Vicario Panel's Recommendation (5)	Government's Decision (6)
361.	(1) Obhis Ex. (2) Ogonon-Alu (page 645)	Importing tomato puree into the country without licence, against Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983.	Not stated.	<p>(2) The second subject cannot be said to know of the goods since they were packed in beer cartons. Even if he knew, he was not the one in possession in law. He should be allowed to go.</p> <p>(1) That 81 cartons of tomato puree should be confiscated by the Federal Government.</p> <p>(2) The out-board engine canoe should be released to the owner the second subject.</p> <p>(3) That the first subject can be prosecuted but the confiscation of the puree is completed enough punishment in the circumstances.</p>	Ditto
362.	Christine Mba (page 646)	For Subject should be released. Alleged to be importing illegally some 91 bags of rice into Nigeria contrary to Section 3(2)(c) of Decree No. 20 of 1984.	Not stated.	<p>(1) That there is no need for prosecution.</p> <p>(2) The rice in question should be confiscated by the Federal Government.</p>	Ditto
363.	(1) Ayodele Osen. (2) Buzari Thompson. (3) Alhaj. A. Iat Buraime (page 647)	Dealing and being in possession of cocaine.	Still in detention.	<p>(1) That the first and second subjects should be prosecuted for being in possession of cocaine.</p> <p>(2) The third subject should be prosecuted for dealing in cocaine.</p>	Ditto
364.	(1) Chidi Obiel. (2) R. A. Eials (3) Abubakar Umar (page 648)	Alienating and forging shipping documents.	Not stated.	<p>(1) That the case should be taken over at once by the Forer CID.</p> <p>(2) That the first subject be prosecuted for being in possession of ₦20,000 and over safely in the State.</p>	Ditto

Date

- 363 (1) Shaha Mohammed
(2) Musa Adu
(3) Usman Sultanar
(4) Samaila Jatac
(5) Hassan Isar
Page 650
364. Sulaiman Dammam
(page 652)
365. (1) Alhaji Macide
Mammar
(2) Belle Isa
(page 653)
366. Moran Hamnah
(page 655)
369. (1) Mohammed (alias
Mohammed Yar'Adua)
(2) Bashir (alias
Bashir Yar'Adua)
(page 655)
- Highly dealing in petroleum products and adulterating same. Not stated
- (1) That all the subjects should be prosecuted for dealing in petroleum products without licence.
- (2) There is no provision made for the punishing of adulterator as an offence in Decree No. 20 of 1984; otherwise the first and fourth subjects would in addition have been prosecuted for adulteration.
- (3) The law should be accordingly amended to make the dangerous practice of adulterating petroleum product punishable with stiff penalty.
- Still in detention. . . .
- Beings in possession of 120,000 CFA at Murtala Muhammed International Airport
- Still in detention. . . .
- Allegedly dealing in petroleum products without valid licence.
- Still in detention. . . .
- Found in possession of £20 and forged US \$1,100 dollars at the Murtala Muhammed International Airport.
- For saying while in custody that he and others were contributing money to bring down Buhari's Government. He has past criminal records.
- (1) That all the subjects should be prosecuted for dealing in petroleum products without licence.
- (2) There is no provision made for the punishing of adulterator as an offence in Decree No. 20 of 1984; otherwise the first and fourth subjects would in addition have been prosecuted for adulteration.
- (3) The law should be accordingly amended to make the dangerous practice of adulterating petroleum product punishable with stiff penalty.
- (1) That he should be released from detention without delay and allowed to continue his journey
- (2) His passport and money should be released to him.
- (1) That there is no case for prosecution.
- (2) That tanker lorry No. SO 8636 SC together with the petrol still remaining in it should be released to the subject.
- (1) That he should be deported to Sierra-Leone his home
- (2) The sum of US \$1,100 dollars should be destroyed and £20 be forfeited to the Federal Government.
- (1) That his passport(s) should be impounded.
- (2) That he should be restricted from travelling out of the country for a minimum period of 5 years.
- (3) That he should be under constant security surveillance.
- Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are dealt with, despatch and disposed of without any time-wasting.
- Ditto
- Ditto

S/No.	Name	Alleged Offence	Whether Still in Detention or Not	Tribunal Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
370.	John Onukwe (page 657)	Currency trafficking	Released transferred to Force CID for further investigation.	The cases from 370-397 have been considered according to facts available. They all appear to have received one form of sanction or another. It is recommended that : (1) Those cases which require further investigation by the police should be pursued to conclusion. (2) Where the police find any case for prosecution, that should be proceeded with in the appropriate court. (3) All the armed robbery cases should accordingly be sent to the appropriate Armed Robbery Tribunal where there is sufficient evidence. (4) Where no real evidence is available in any of the above cases, the subject should nevertheless be placed on police watch—list for a period of 6 months under such conditions as are considered by the Force CID or the appropriate police station adequate.	Ditto
371.	Beneath Okemakor (page 657)	Forging bank draft.	Released and transferred to the Force CID for further investigation.	As in Case No. 370.	Ditto

375. Ekeanu Okay
Owanjobo
(page 657)
376. Ekeanu Okay
Owanjobo
(page 657)
377. Ekeanu Okay
Owanjobo
(page 657)
378. Ekeanu Okay
Owanjobo
(page 657)
379. (1) Stephen Amal
(2) Innocent Ukwai
(page 659)
375. Forgery of Air Ticket.
376. Forgery of Nigerian Passport.
377. Being involved in a case of unlawful possession of firearms.
378. Demanding and receiving gratification from SCOA Charman, Abaji Ahmed Joda.
379. (1) Arrested for an offence described as criminal.
- As in Case No. 370.
- As in Case No. 370.
- As in Case No. 370.
- As in Case No. 370.
- As in case No. 370.
- Released and transferred to CID for prosecution.
- Released and transferred to CID for further investigation and prosecution.
- Released and transferred to CID for further investigation and prosecution.
- Released on 29th August, 1985 and transferred to CID for further investigation and prosecution.
- Released on 29th August, 1985 and transferred to Force CID for further investigation and prosecution.
- Released from security detention on 29th August, 1985 and handed over to Force CID for further investigation and prosecution.
- Released on 29th August, 1985 and transferred to Force CID for proper investigation and prosecution.
- Ditto
- Ditto
- Ditto
- Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
- Ditto
- Ditto

S/No.	Name	Alleged Offence	Whether still in Detention or No:	Tribunal Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
380.	(1) John Jackson (2) Samuel Jackson (3) Nicodemus Ajogu (page 659)	(1) Illegal printing of fake pounds sterling and American Dollar Notes. (2) Attempting to exchange this currency units for Naira.	The subjects were ordered to remain in detention by a Panel set up by this Administration and transferred the case to Force CID with exhibits to be collected from NSO.	As in Case No. 376.	Ditto
381.	(1) Michael Tebikr, Alias Mike (2) Michael Amusu, Imhanchaban (3) Lavois Ireobis (page 660)	(1) Impersonating as NSC official (2) Demanding and receiving various sums of money from members of the public	Released from detention on 19th September, 1985 and handed over to the State CII Benin and Owerri to face criminal charges.	As in Case No. 376.	Ditto
382.	(1) Makaila Adewunmi (2) Anthony Chaze (3) Kinley Ekwu (4) P. F. Abaghar (page 660)	Rigged exchanging Nigerian old currency notes after the exercise was over	Released from detention on 16th Sept., 1985 and transferred to CII for prosecution.	As in Case No. 370	Ditto
383.	(1) Tiami Ogunmola (2) Lasis Abimbola (page 661)	Conspiracy and Stealing	Released from state security on 17th October, 1985 and the police were asked to prosecute them for the offence of conspiracy and stealing.	As in Case No. 370	Ditto
384.	Jamidu Kasir (page 661)	Accused of being a habitual criminal	Still in detention.	As in Case No. 370.	Ditto

Date	As in Case No. 370.	Released from state security detention on 17th Oct, 1985 and the case was sent to Anambra State for further investigation and prosecution.	Date
385. Edward Sunday Aruvoni (page 661)	(1) Alleged criminal activities against him following a petition from Supreme Headquarters, Dodar Barracks. (2) Linked with case of armed robbery in Anambra State.	The subject was released from detention and case transferred to Kano State CID for prosecution on the charge of impersonation.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
386. Abdulhali Omasa (alias Jasser Usman) (page 662)	(1) Impersonating as an NSO official. (2) Being an assisting driver of Louis Volkswagen van cab. (3) Demanding a bribe of ₦100,000 as a condition of release.	Released from detention on 23rd Sept., 1985 and transferred to State CID Ilorin to face criminal charge.	Date
387. Michael Ade Aveni (page 662)	(1) Impersonating as an NSO official. (2) Demanding and receiving ₦360,000 bribe from two zonal in order to procure essential commodities for them. (3) Duping many people in Ilorin by presenting himself as NSO official.	Released from detention on 23rd Sept., 1985 and transferred to State CID Ilorin to face criminal charge.	Date
388. (1) G. Igboke (2) M. O. Shekoni (3) J. J. Samuel (4) I. O. Ogundeye (5) C. O. Ogundeye (6) A. S. Sanusi (7) A. Rashola (page 663)	Forming a syndicate that specialises in the issuance of false travel documents and resident permits.	The subjects were released from detention on 23rd Sept., 1985 and the case transferred to Force CID, Lagos for further investigation and prosecution.	Date
389. Nelson Ndulawe Olerere (page 663)	Involved in a case of arms deal in the U.S.A.	Released on bail by the Screening Committee and his case handed over to Force CID for further investigation.	Date

S/N	Name	Alleged Offence	Whether still in Detention or Not	Unwifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
390.	(1) Godfrey Olanwe Ayo (2) Paul Kolo Amosah (3) Jobinus K. Anju (4) Charles Bob Kevie (5) Michael Imcande (6) Adesins Karoem (7) Jacob Madjakolu (8) Albert Okere (9) Michael Oshelimbis (10) Seth M. Fugah	(1) Illegal issuance of Residence Permits to illegal aliens. (2) Charging fees for the illegal acts. (3) Issuance of fake travel documents	The subjects were released from detention on 12th Sept., 1985 and case was transferred to Force CID for further investigation. At the moment subjects 1, 2, 8 and 10 have been deported while the others have been charged to court.	As in Case No. 370.	Ditto
391.	(1) Charles Mokuwe (2) Abubakar Habbu Page 664	Unlawful possession of Indis Hemp.	Released from the State Detention and ordered to be prosecuted in the court of law.	As in case No. 370.	Ditto
392.	Ahmed Rafai Ibrahim Page 664	Publishing subversive documents. He was detained under Decree No. 4	He was released from Detention on 31st August, 1985 consequent upon the abeyance of the decree.	As in case No. 370.	Ditto
393.	(1) Mohammed Jidas (2) Samuel Adedeji Page 665	Conspiracy and stealing four trailer loads of Sab valued at N64,000.00.	Released from State detention on 18th Oct., 1985 and ordered to be prosecuted by the Police Anti-Robbery Squad.	As in Case No. 370.	Ditto
394.	Gbolahan Odunmb Page 665	Suspected as an armed robber.	Released from State detention on 18th Oct., 1985 and case handed over to Anti-Robbery Squad for further prosecution.	As in Case No. 370.	Ditto

Ditto

As in Case No. 370

Released from Security Detention on 17th Oct., 1985 and were handed over to Anti-Robbery Squad for prosecution. Sunday Uka and Tide Yemi have already been charged to the Armed Robbery Tribunal, Itsekiri.

Company's compensation, and paying the sum of N100,000.

395. (1) Sunday Uka
(2) Tide Yemi
(3) Mathias Nwadike
(4) Franklin Okonkwe
(Page 665)

Ditto

As in Case No. 370.

They were released on 17th October, 1985 and handed over to Anti-Robbery Squad for proper prosecution.

Arrested by Anti-Robbery Squad. Their offence was not stated.

396. (1) Aduhir Alac
(2) M. Kall Adosour
(Page 665)

Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.

Ditto

As in Case No. 370.

Released from Security Detention on 18th October, 1985 and handed over to Anti-Robbery Squad for proper prosecution.

Company, printing and treating the sum of N7,293,500.

397. (1) Wasiu Oluwole
(2) Owolabi Alaka
(Page 666)

- (1) That the tickets should be seized and cancelled.
(2) That the Commission received by the Travel Agency in Wiston, Aredo Travel Agency Limited of Itesji should be recovered from them and paid to the Federal Government.
(3) That the said Agency should be allowed to continue to operate.
(4) The subject should be deported.

Still in detention.

Arrested being in possession of 19 Nigerian Airways ticket with the intent to taking them out of the country and trafficking in them.
The tickets were bought in Naira from Wiston, Aredo Travel Agency Ltd. whereas the subject who is a Seragades national should have paid for them in foreign currency.

398. Umar Musa
(Page 667)

S/No.	Name	Alleged Offence	Whether Still in Detention or Not	Usaifo Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
399.	(1) Joseph Oladokun Okole	(i) Conspiracy to traffic in foreign currency namely US dollars.		(1) That the first subject should be prosecuted for conspiracy to deal in foreign currency.	Ditto
(2)	Albert Mairu (page 668)	(ii) Dealing in forged foreign currency.	Still in detention.	(2) That he should also be prosecuted for dealing in forged United States dollars.	Ditto
		(iii) Being in possession of forged foreign currency.		(3) That the second subject should be prosecuted for conspiracy to sell United States dollars under the Counterfeit Currency Decree, 1984.	
400.	Miss Heanyi Duro (page 669)	Arrested for aiding and abetting armed robbers in Lagos, harboring a suspected armed robber, and taking part in armed robbery herself.	Still in detention.	(1) That investigations into the case or cases involving the subject should be stopped as she can not be kept in detention indefinitely.	Ditto
				(2) She should in any case not be kept longer than three months without fresh order by the appropriate authority.	
				(3) Whenever she is released the security agents should make her a case study under real surveillance as it is amazing that the presence of such a woman is capable of giving the police a hard time.	
401.	(1) Friday Dore (2) Kadasi Oloo (Page 671)	Being in unlawful possession of 53 US dollars, £65 sterling and 500 Yen and attempting and conspiring to export same.	Still in detention.	(1) That the \$270 US dollars, £33, £18 found on the first subject and the \$265 dollars £14, and 500 Yen found in the Sakoon can be forfeited to the Federal Government.	Ditto

(2) That the two subjects who have been in custody for more than 17 months be not prosecuted but should be released from custody.

(3) That the Peugeot saloon car No. LA 1529 SH be released to the owner.

Dirce

(1) That the DPP should expedite action and charge the subjects before the Armed Robbery Tribunal where the evidence is sufficient.
(2) That the question of their bail be left at the discretion of the Tribunal.

Still in detention. These cases have been completed and case files sent to DPP for legal advice

Subject 407-454 were arrested for various cases of terror related to the Lagos State.

402	Celestin Awesu
403	Onuora Neworia
404	Kof Agboko
405	Adunimope Mathew
406	Raymond Dudanka
407	Dirce Aveline
408	Etoway Jar
409	Chapote Marcellin
410	David Chirozo
411	Nicholas Chimoto
412	Massar Mohammed
413	Nusa Abdulkarim
414	Hassar Haruna
415	Eugene Olanudo
416	Orasgun Oluadare
417	Mason Jubri
418	Abdul Halimur
419	Novlanime Sale
420	Lawrence Oshemima
421	Owar Otu
422	Eromansul Eze
423	Michael Eleke
424	Mohammed Danburu
425	Kwame Gbadagbe
426	Tunde John
427	Muslim Uesine
428	Faol Chukvru
429	Monsieur Muda
430	John Mensah
431	Rafic Dabiri
432	Anidi Benson
433	Segar Rashawn
434	Issac Nweke
435	Onusegun Ajayi
436	Okonkwo Raphael
437	Oshodi Adebola

S/No.	Name	Alleged Offence	Whether Still in Detention or No.	Uwaisi Panel Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
438.	Joseph Odogwu				
439.	Emmanuel Adiabuh				
440.	Francis Ike				
441.	Rafiu Ori				
442.	Fatai Samuels	Subjects 402-407 were arrested for various cases of armed robbery within Lagos State	Still in detention. These cases have been completed and case files sent to DPP for legal advice.	(1) That the DPP should expedite action and charge the subject before the Armed Robbery Tribunal where the evidence is sufficient. (2) That the question of their bail be left at the discretion of the Tribunal.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
443.	David Ofori				
444.	Adebayo Aderunji				
445.	Chikwurahwa Chukwu				
446.	Costas Anthony				
447.	Tasofe Ajayi				
448.	Ahmad Yusuf				
449.	Joseph Olayide				
450.	Ajayi, Ahmed Yusuf				
451.	Adekunle Onolaje				
452.	Taiwo Raheed				
453.	Musa Alamu				
454.	Blah Hloho				
455.	Moforu Akinjomi				
456.	Samuel Akin				
457.	Yusuf Salimani				
458.	Musa Abdulkarim				
459.	Dani Abiaku				
460.	Francis Moses				
461.	Alvan Nwoboli				
462.	Seth Nwoc				
463.	Christie Nwabama				
464.	Kasim Owasu	The subjects 455-507 were involved in various armed robbery cases already before the Armed Robbery Tribunal.	Still in detention		Ditto
465.	Yusuf Amochi				
466.	Idowu Jaiyeola				
467.	Mofunray Saka				
468.	Afenobi Oguniye				
469.	Rafiu Dabiri				
470.	Amo Benson				
471.	Bayo Olorunju				
472.	Francis Oluwalana				
473.	Francis Oluwalana				

477	Owosunni, Oladapo				
478	Keinde Alayi				
479	Edward Sowat				
480	Kolawole Oyelade				
481	Femi Ishola				
482	Taladeen Okunola				
483	Almond Gaji				
484	Tajudeen Oshinbo				
485	Paul Cobbins				
486	Eromanus Arunsi				
487	Kojo Emmanuel				
488	Itanyi Okwosa				
489	Ima Abba				
490	Rashid Kassim				
491	Daoudi Abudu				
492	Joshua Olayokunde				
493	Cemasi Odo				
494	Mohammed Kurosh				
495	Geny Salawu				
496	Olamide Fredrick				
497	Esther Abernemo				
498	Taiwo Ogunlabi				
499	Nurudeen Adia				
500	Harry Ussane				
501	Raja Usman				
502	Adebayo Ashanu				
503	Johan Kwasiameh				
504	Agwu Ebere				
505	Olagunju Sule				
506.	(1) Israel Opuru (2) Kookie Talibi (page 677)	Obtaining by false pretences	Still in detention.	Still in detention.	That they be released from detention and dealt with through the normal process of law.
507.	(1) Adegbenre Noal (2) Sule Lawal (3) Olagunju Sule (page 677)	Breaking and stealing	Already charged to court.	Already charged to court.	That the subjects be released from detention and dealt with through the normal process of law.
508	(1) Peter Enasoso (2) Mohammed Adamu (page 677)	Murder/Manslaughter.	Subject already before the High Court	Subject already before the High Court	That their liberty be left entirely in the hands of the Court and the Security detention order withdrawn.
509.	Del. Adesanya	Involved in a case of thugery	Still in detention.	Still in detention.	That he should be released or police bail and charged to court if necessary.

Ditto

Ditto

Ditto

Ditto

Ditto

That the Armed Robbery Tribunal is the only body that can now deal with the matter.

Still in detention.

The subjects 454-505 were involved in various armed robbery cases. Cases are already before the Armed Robbery Tribunal.

That they be released from detention and dealt with through the normal process of law.

That the subjects be released from detention and dealt with through the normal process of law.

That their liberty be left entirely in the hands of the Court and the Security detention order withdrawn.

That he should be released or police bail and charged to court if necessary.

S/Nc.	Name	Alleged Offence:	Whether Still in Detention or Not	U. of Pamel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
510.	Ugochukwu Manu	Currency Trafficking	Still in detention.	That he should be sent on trial but in the mean time to be released on police bail.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
511.	Joseph Odugu				
512.	Augustine Ebeba				
513.	Kehinde Ayoola				
514.	Isaka Yusuf				
515.	Joseph Olavemi				
516.	Francis Ika				
517.	Israel Opara				
518.	Albert Narrey				
519.	Samuel Jackson				
520.	Raphael Okonkwo				
521.	Felix Oshunna				
522.	Eder Effiong				
523.	Samson Tolu				
524.	Fredrick Olayande				
525.	Munday Oghoma				
526.	Jonathan Nwke				
527.	Paul Chukwu				
528.	Emanuel Eze				
529.	Paul Ogboshe				
530.	Chaseguz Ayayi				
531.	Sagun Wahab				
532.	Tunde Solando				
533.	Nwanghara Ovdje				
534.	Olusegun Odujare				
535.	Olusegun Adesina				
536.	Eugene Oforiedo				
537.	Kof Agbeko				
538.	Emmanuel Ewoderz				
539.	Tajudeen Balmos				
540.	Sylvanus Ero				
541.	Archibong Jackson				
542.	David Ikhola				
543.	Ramu Adedao				
544.	Adamu Saka				
545.	Hassan Mohammed				
546.	Babatunde Joseph				
		Subject 511-617 were arrested for various cases of armed robbery and for being habitual criminals and detained under the State Security Decree No 2 of 1984.	Still in detention.	1. That the Commissioner of Police Lagos State should be authorised to grant bail as he considers necessary. 2. The cases ready for prosecution should be sent to Court or the appropriate Tribunal. 3. That the question of bail for those charged to Court or the Tribunal should be left at the discretion of the Court or Tribunal.	Ditto

547	Jama Taire
548	Abolu Adeusi
549	Stephen Berchie
550	Dokpe Folan
551	John Mensah
552	Hussan Abashe
553	Abdullahi Mohammed
554	Tarimu Audu
555	Mohammed Daburu
556	Ehas Ezekiel
557	Andrew Adarobi
558	Samson Alamu
559	Mufatau Jimoh
560	Waslu Cole
561	Efemmanuel Okazgba
562	Segun Fashonu
563	Raymond Kowdanko
564	Shaba Quadri
565	Kinglet Kanu
566	Gocwar Okongwa
567	Ahiodun Adedeye
568	Fata Ishola
569	Sunday Olufemi
570	Henry Obois
571	Oborvante Makaanjuola
572	Noah Jimoh
573	Owar Oru
574	Aaad Agbilla
575	Saley Hassan
576	Nesuru Abudu
577	Goodluck Abraham
578	Rabu Zaria
579	Isaac Nweke
580	David Igboh
581	Monsuru Muda
582	Kingsford Adams Koppens
583	Tchikot Marcellin
584	Alhassan Suleman
585	Akin Ajenusi
586	Monsuru Asuni
587	Adelayo Adetunji
588	Folanmi Mann
589	Yahs Ganiyu

Subjects 511-617 were arrested for various cases of armed robbery, and for being habitual criminals and detained under the State Security Detention Decree No. 2 of 1984.

Still in detention.

1. That the Commissioner of Police, Lagos State should be authorised to grant bail as he considers necessary.
2. The cases ready for prosecution should be sent to Court or the appropriate Tribunal.
3. That the question of bail for those charged to Court or the Tribunal should be left at the discretion of the Court or Tribunal.

Ditto

S/Nc	Name	Alleged Offences	Whether Still in Detention or No:	Executive Panel's Recommendation	Government's Decision
(1)	(2)	(3)	(4)	(5)	(6)
590	Letif Karim				
591	Francis Obuze				
592	Leti Lawson				
593	Cotonu Husu				
594	Lawrence Ogekenma				
595	Surukaru Bakare				
596	Abdu Gibrine				
597	Anthony Jeeogu				
598	Jamilu Matti				
599	Taciffi Ajayi				
600	Abdu Mohammed	Subjects 511-617 were arrested for various cases of armed robbery and for being habitual criminals and detained under the State Security Detention Decree No. 2 of 1984.	Still in detention.	1. That the Commissioner of Police, Lagos State should be authorized to grant bail as he considers necessary. 2. The cases ready for prosecution should be sent to Court or the appropriate Tribunal. 3. That the caution of bail for those charged to Court or the Tribunal should be left at the discretion of the Court or Tribunal.	Government has decided that these various cases be referred to the established Courts and Tribunals as appropriate in the various parts of the Country. Again, Government would ensure that these cases are treated with despatch and disposed of without any time-wasting.
601	Tacife Ogaribibi				
602	Olufemi Oyekunle				
603	Alfred Dzungus				
604	Vivella Aruonwu				
605	Alhaj. Salisu Ab				
610	J. N. Ijemesogu				
611	Nwoedem Ayuogu				
612	Alhaj Baba Yusuf				
613	Nuhu Malik				
614	Salima Saka				
615	Suleman Raman				
616	Josephat Umecot				
617	Yakubu Saheed				
618	Lucky Ogabata				
619	Yusuf Ibrahim				
620	Alhaj. Mohammed Yusuf/Alhaj Ghana				
621	Chief Ifeanyi Chukwu (Alias Captain Bilo)	Subjects 618-662 were arrested for various offences and detained under Decree No. 2 of 1984. Offences not stated.	The State Security Committee has recommended that they be released from detention and placed on Police bail.	That the subject be released from Security Detention and placed as police supervisee under the prevention of crime Act for six months.	Ditto
622	Uchi Oba				
623	Joseph Emadume				
624	Victor Nwankwo				
625	Richard Ojokwu				
626	Remanun Obochio				
627	Izu Yakubu				

628. Saadu Yusuf (already in court to be released on bail)
629. John Onu
630. Simon Chakwu
631. Rudolf Irou
632. Yusuf Iba Dutse
633. Ibrahim Mohammed
634. Ibrahim Idris (alias Kurusa)
635. Abasi Kola Yusufu
636. Benedict Ugah
637. Sashu Arakame
638. Abubakar Ibrahim
639. John Ogwura
640. John Ekasobi
641. Mohammed Ibrahim
642. Tashiba Garba
643. Abubakar Ibrahim
644. Mans Bakar ..
645. Ibrahim Hassan
646. Abaji Baba Yusuf
647. Anaji Garba Jos
648. Abubakar Garba
649. Acondoms Wombob
650. Umaru Ibrahim
651. Idiriso Salisu Shehu
652. Abaji Salisu Shehu
653. Augustine Abu
654. Haruna Usman
655. Nosa Abiyemojuna
656. Audu Bala
657. Reuben Okonkwo (Alias John Okeke)
658. Mohammed Lawal Abu
659. Ernest Anyanwu
660. Jide Madarasa
661. Emeka Abu
662. Olathe Gbolade
663. Isibu Olaniran

Subjects 615-663 were arrested for various offences and detained under Decree No. 2 of 1984, Offences 1 of States.

The State Security Committee has recommended that they be released from detention and placed on Police bail.

That the subject be released from Security Detention and placed as police supervisee under the prevention of crime Act for six months.

Ditto

S/No.	Name	Alleged Offence	(1)	(2)	(3)	(4)	Whether Still in Detention, or Not	(5)	Government's Decision
664	Ojo Oni								
665	Abdu A. Ahadu								
666	Abdu Tinti								
667	Yusuf Garba								
668	Alfa Dayuma								
669	Lawrence Aba								
670	Abdullahidu Maje- koduini								
671	Simor Ineue								
672	Benedict Omasdebi								
673	Sagor Babiolola								
674	Tigani A. Umaru								
675	Mohammed Bashiru								
676	Charles Igodo								
677	Mahiru Sudiq								
678	Saba Abdullahi								
679	Ali Mohammed								
680	Isi Astir								
681	Saidu Sule								
682	Abdu Borno Mala Gajawa								
683	Musa Mohammed								
684	Hassan Garba								
685	Sani Mohammed								
686	Pegibiri Garba								
687	Mohammed Rabiu								
688	Ibrahim Cosmos								
689	Chrisbron Ikenu								
690	Sunday Okoko								
691	Abdu Rabau Rijiyar Lemo								
692	Paul John								
693	Abuja Yaro								

Government has decided that these various cases be referred to the established Courts and Tribunal: as appropriate in the various parts of the Country. Again, Government: would ensure that these cases are treated with despatch and disposed of without any time-wasting.

That they be released from detention and prosecuted by the police if necessary.

State Security Committee recommended release and prosecution by the police.

Subjects 674-678 detained under Decree No. 2 of 1984 for alleged and unlawful assembly.

That their cases be investigated speedily and prosecution should proceed.

Still in detention.

Subjects 679, 693 suspected as habitual criminals.

Ditto

694. Kabiru Musa 695. Sule Abdullahi 696. Umaru Ali 697. Kamilu Zubairu 698. Danladi Yusuf 699. Jibrin Abdullahi 700. Garba Mohammed 701. Yusufu A. Babanta 702. Augustine Egbo 703. Gorge Arami Kurmin Mashi 704. Umaru Inuwa 705. Ibrahim Idris	Subjects 694-704 were arrested for being members of an unlawful society known as <i>Yardéba</i> .	Still in detention.	That the subjects be brought to court without further delay.	Ditto
706. Alhaji Ola Yusufu 707. Alhaji Salisu (Allis Sukalee) 708. (1) Whyte Umekwe (2) Christian Ahauzoribe (3) Eric Ibeachu (4) Salihu Mohammed 709. Abu Hassan 710. Nuhu Abdulkarim 711. Musa Abdullahi 712. Yusufu Husaini 713. Mohammed Yakubu	The subjects 705-707 were arrested as habitual criminals. As in case Nos. 705-707 As in case Nos. 705-707 The subjects were arrested for money doubling (cheating). The subjects 709-713 were arrested for illegal preaching.	Still in detention. As in case Nos. 705-707 As in case Nos. 705-707 Still in detention. Still in detention.	That the subjects be released from detention and placed as police supervisees under the prevention of Crime Act for six months. As in case Nos. 705-707 As in case Nos. 705-707 That the 3rd and 4th subjects be prosecuted in court and the first and second subjects made police supervisees under the prevention of Crime Acts for six months. That they be handed over to their district heads to be warned against such acts in future.	Ditto Ditto Ditto
714. A. Ibrahim Balogun	The subject was detained under Decree No. 2. No specific offence stated.	Still in detention. The State Security Committee recommended their release but to be handed over to their respective district Heads to be warned against such acts, in future. The State Security Committee found his case to be civil in nature and recommended his release.	That the subject be released from detention.	Ditto

MADE at Lagos this 26th day of September, 1986

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree enacts into law the Federal Military Government's decision on the recommendations of the Review Tribunals set up by the Federal Military Government to review the cases of persons convicted or detained under certain Decrees.



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Government Notice No. 783

The following are published as Supplement to this Gazette :—

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Decree No. 28—	Robbery and Firearms (Special Provisions) (Amendment) Decree 1986	A323
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**CONSTITUTION (SUSPENSION AND MODIFICATION)
(AMENDMENT) DECREE 1986**



Decree No. 26

[20th November 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Constitution (Suspension and Modification) Decree 1984, as amended by the Constitution (Suspension and Modification) (Amendment) Decree 1985, is hereby further amended in section 7 by substituting for subsection (2) thereof, the following new subsection, that is—

Amendment
of 1984
No. 1.
1985 No. 17.

“(2) The Armed Forces Ruling Council shall consist of—

- (a) the President, Commander-in-Chief of the Armed Forces, who shall be the Chairman of the Armed Forces Ruling Council ;
- (b) the Chief of General Staff, General Staff Headquarters ;
- (c) the Minister of Defence and Chairman, Joint Chiefs of Staff ;
- (d) the Chief of Army Staff ;
- (e) the Chief of Naval Staff ;
- (f) the Chief of Air Staff ;
- (g) the Inspector-General of Police ; and
- (h) such other members of the Armed Forces as the President, Commander-in-Chief of the Armed Forces may from time to time appoint.”.

2. The Constitution of the Federal Republic of Nigeria 1979, as amended by the Constitution (Suspension and Modification) Decree 1984 and the Constitution (Suspension and Modification) (Amendment) Decree 1985, is hereby further amended as set out in the Schedule to this Decree.

Amendment
of the Con-
stitution of the
Federal
Republic of
Nigeria 1979.
1984 No. 1.
1985 No. 17.
Citation.

3. This Decree may be cited as the Constitution (Suspension and Modification) (Amendment) Decree 1986.

SCHEDULE

Section 2

AMENDED PROVISIONS OF THE CONSTITUTION

Insertion of section 26A

There shall be inserted immediately after section 26, the following new section, that is—

"Renunciation of citizenship.

26A.—(1) Any citizen of Nigeria of full age who wishes to renounce his Nigerian citizenship shall make a declaration in the prescribed manner for the renunciation ; and the Armed Forces Ruling Council may cause the declaration to be registered, and upon such registration, that person shall cease to be a citizen of Nigeria.

(2) The Armed Forces Ruling Council may withhold registration of any declaration made under subsection (1) of this section if it is made during any war in which Nigeria may be engaged or if in its opinion it is otherwise contrary to public policy.

(3) For the purpose of this section any woman who has been married shall be deemed to be of full age.

(4) In this section, "prescribed" means prescribed by the Minister charged with responsibility for matters relating to internal affairs."

Section 117

For subsections (2) and (3) thereof, there shall be substituted the following new subsections, that is—

"(2) The public accounts of a State and of all offices and courts of the State shall be audited and reported on by the Director of Audit ; and for that purpose, the Director of Audit or any person authorised by him in that behalf shall have access to all books, records and other documents relating to those accounts.

(3) Nothing in subsection (2) of this section shall be construed as authorising the Director of Audit to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies including all persons or bodies established by law but the Director of Audit may—

(a) provide such bodies with—

(i) a list of auditors qualified to be appointed by them as external auditors and from among whom the body shall appoint its external auditor ; and

(ii) a guideline on the level of fees to be paid to external auditors ; and

(b) comment on their annual accounts and auditors reports thereon.

(4) The Director of Audit shall submit his reports to the State Executive Council."

The existing subsection (4) shall be renumbered as subsection (5).

Sections 140, 144 and 145

In these sections, as amended by the Constitution (Suspension and Modification) Decree 1984, there shall be substituted for the words "Advisory Judicial Committee" wherever they occur, the words "Federal Judicial Service Committee".

Section 140

In subsection (1) thereof, there shall be inserted immediately after paragraph (i) the following new paragraph, that is—

"(j) Federal Capital Territory Judicial Service Committee ;".

Section 144

In subsection (2) thereof, there shall be inserted immediately after the words "Federal Judicial Service Committee", the words "Federal Capital Territory Judicial Service Committee."

Section 145

In subsection (1) thereof, there shall be inserted after the words "Federal Judicial Service Committee", the words "Federal Capital Territory Judicial Service Committee."

Section 160

There shall be inserted immediately after subsection (3) thereof, the following new subsection, that is—

(4) The Attorney-General of the Federation may confer a general or special authority upon the Attorney-General of a State to exercise, subject to such conditions and exceptions as he may think fit, any of the powers conferred upon him by subsection (1) (a) of this section in relation to prosecutions in that State and may vary or revoke any such authority."

Sections 217, 223 (1), 226 (a), 241 (3) and 242

In these sections by deleting the word "personal" wherever it occurs after the word "Islamic".

Section 274

In subsection (5) thereof, there shall be substituted for paragraph (c) the following new paragraph, that is—

"(c) National Security Agencies Decree 1986 ;"

THE SCHEDULES TO THE CONSTITUTION

THIRD SCHEDULE

PART I

Paragraph 7

For paragraph 7 thereof, there shall be substituted the following new paragraph, that is—

"Federal
Judicial
Service
Committee.

7. The Federal Judicial Service Committee shall comprise the following members, namely—

- (a) the Chief Justice of Nigeria, who shall be the Chairman ;
- (b) the Attorney-General of the Federation ;
- (c) the President of the Court of Appeal ;
- (d) the Chief Judge of the Federal High Court ;

(e) 2 persons, each of whom has been qualified to practice as a legal practitioner in Nigeria for a period of not less than 15 years, from a list of not less than 4 persons so qualified recommended by the Nigerian Bar Association ; and

(f) 2 other persons, not being legal practitioners, who in the opinion of the President, Commander-in-Chief of the Armed Forces are of unquestionable integrity."

Paragraph 8

For paragraph 8 thereof, there shall be substituted the following new paragraph, that is—

“8. The Committee shall have power to appoint, dismiss and exercise disciplinary control over the Chief Registrars and Deputy Chief Registrars of the Supreme Court, the Court of Appeal and the Federal High Court and all other members of the staff of the judicial service of the Federation not otherwise specified in this Constitution and of the Federal Judicial Service Committee.”.

Insertion of new paragraphs 19 and 20

There shall be inserted immediately after paragraph 18, the following new paragraphs, that is—

“J—Federal Capital Territory Judicial Service Committee

Federal
Capital
Territory
Judicial
Service
Committee.

19. The Federal Capital Territory Judicial Service Committee shall comprise the following members, namely—

(a) the Chief Judge of the Federal Capital Territory, who shall be the Chairman ;

(b) the Attorney-General of the Federation ;

(c) the Grand Kadi of the Sharia Court of Appeal ;

(d) the President of the Customary Court of Appeal ;

(e) one member who is a legal practitioner, and who has been qualified to practise as a legal practitioner in Nigeria for not less than 10 years ; and

(f) one other person, not being a legal practitioner, who in the opinion of the President, Commander-in-Chief of the Armed Forces is of unquestionable integrity.

20. The Committee shall have power to appoint, dismiss and exercise disciplinary control over the Chief Registrar and Deputy Chief Registrar of the High Court, the Chief Registrars of the Sharia Court of Appeal and Customary Court of Appeal, the Magistrates, the Judges and members of District and Area Courts and all other members of the staff of the judicial service of the Federal Capital Territory not otherwise specified in this Constitution and of the Federal Capital Territory Judicial Service Committee.”.

PART II

Paragraph 9

For paragraph 9, as amended by the Constitution (Suspension and Modification) Decree 1984 and the Constitution (Suspension and Modification) (Amendment) Decree 1985, there shall be substituted the following new paragraph, that is—

“9. The Committee shall have power to appoint, dismiss and exercise disciplinary control over the Chief Registrar and Deputy Chief Registrar of the High Court, the Chief Registrar of the Sharia Court of Appeal and Customary Court of Appeal, the Magistrates, the Judges and members of

District and Area Courts and all other members of the staff of the judicial service of the State not otherwise specified in this Constitution and of the State Judicial Service Committee.”

MADE at Lagos this 20th day of November 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its purport)*

The Decree further amends the Constitution of the Federal Republic of Nigeria 1979 as previously amended among other things to remove from the Director of Audit of a State, the power to audit the accounts of or appoint auditors for parastatals, and to establish the Federal Capital Territory Judicial Service Committee.

**SPECIAL TRIBUNAL (MISCELLANEOUS OFFENCES) (No. 2)
(AMENDMENT) DECREE 1986**



Decree No. 27

[20th November 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Special Tribunal (Miscellaneous Offences) Decree 1984, as amended, (hereafter in this Decree referred to as "the principal Decree") is hereby further amended as provided in this Decree. Amendment
of 1984
No. 20.

2. Section 3 of the principal Decree is hereby amended— Amendment
of section 3.

(a) in subsection (15) thereof—

(i) by renumbering the existing paragraph (b) as sub-paragraph (i) of paragraph (b) and inserting immediately after sub-paragraph (i) as renumbered the following new sub-paragraph, that is—

“(ii) The President, Commander-in-Chief of the Armed Forces may empower a panel constituted under section 1 of the Recovery of Public Property (Special Military Tribunals) Decree 1984 to conduct an investigation for the purpose of ascertaining the assets of any person convicted of an offence under this Decree.”;

(ii) by substituting for paragraph (c) thereof, the following new paragraph, that is—

“(c) The passport of any person convicted of an offence involving importation or exportation under this subsection shall be forfeited to the Federal Military Government and shall not be returned to such person until after five years from the date of pronouncement of the sentence imposed upon such person or until such person has served the sentence imposed upon him, whichever last occurs.”;

(iii) by inserting immediately after paragraph (c) as amended by this Decree, the following new paragraph, that is—

“(d) For the purposes of paragraph (a) of this subsection, the drug popularly known as cocaine, LSD, heroine or any other similar drug shall be deemed to be exported out of Nigeria at the time when it is brought to any of the customs area or customs station.”;

(b) by inserting immediately after subsection (18) thereof, the following new subsection, that is—

“Attempt to commit offence, etc. (19) (a) Any person who attempts to commit any of the offences specified under this section shall be guilty of an offence and liable on conviction to the same punishment as prescribed for the offence under this section.

(b) Where a person is charged with any of the offences specified under this section, but the evidence establishes an attempt to commit that offence, he may be convicted of having attempted to commit that offence although the attempt is not separately charged and shall be liable to the same punishment as prescribed for the offence under this section.”

Insertion of section 3A.

3. There shall be inserted immediately after section 3 of the principal Decree, the following new section, that is—

“Police investigation, etc. 3A. Police investigation into cases relating to offences under this Decree shall be concluded not later than 28 days after the arrest of the accused person and particulars of such investigation shall be sent to the Attorney-General of the Federation not later than 7 days after the conclusion of police investigation.”

Amendment of section 4.

4. Section 4 of the principal Decree is hereby amended by inserting immediately after subsection (4) thereof, the following new subsection, that is—

“(5) Prosecution for offences under this Decree shall be instituted within 14 days after the receipt by the Attorney-General of the Federation of the file containing completed police investigation in respect of the offence.”

Insertion of section 4A.

5. There shall be inserted immediately after section 4 of the principal Decree, the following new section, that is—

“Conclusion of proceedings. 4A.—(1) Proceedings in respect of offences under this Decree shall be concluded by the tribunal within 14 days of its first sitting.

(2) Where the tribunal finds the accused person guilty of an offence under this Decree and no appeal has been filed, the tribunal shall within 7 days after the expiration of the time allowed for appeal transmit its records of proceedings in respect of the accused person to the confirming authority for confirmation under section 6A of this Decree.

(3) Failure to comply with any of the provisions of subsections (1) and (2) of this section and of sections 3A and 4(5) of this Decree shall not affect the validity of any prosecution under this Decree.”

Amendment of section 5.

6. Section 5 of the principal Decree is hereby amended by substituting for subsection (1) thereof the following new subsection, that is—

“(1) Any person committing an offence under this Decree shall be arrested without warrant by a police officer, customs officer or any member of the armed forces, as the case may be.”

7. The Schedule to the principal Decree is hereby amended— Amendment
of Schedule.
(a) in Rules 1 and 2 thereof, by substituting for the words "evidence on affidavit" wherever they occur, the words "proof of evidence";
(b) in paragraph 3 of Form No. 1 thereof, by substituting for the word "affidavits", the words "proof of evidence".
8. This Decree may be cited as the Special Tribunal (Miscellaneous Citation.
Offences) (Amendment) (No. 2) Decree 1986.

MADE at Lagos this 20th day of November 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is
intended to explain its purport)*

The Decree amends the Special Tribunal (Miscellaneous Offences) Decree 1984 by the amendment, amongst other things, of the procedure required for an application for the trial of offences before the tribunal.

**ROBBERY AND FIREARMS (SPECIAL PROVISIONS)
(AMENDMENT) DECREE 1986**



Decree No. 28

[20th November 1986]

Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Robbery and Firearms (Special Provisions) Decree 1984, as amended by the Robbery and Firearms (Special Provisions) (Amendment) Decree 1984 (hereafter in this Decree referred to as "the principal Decree") is hereby further amended as provided in this Decree.

Amendment of 1984 No. 5. 1984 No. 21

2. There shall be inserted immediately after section 3 of the principal Decree the following new section, that is—

Insertion of section 3A.

"Offences relating to sheltering and treating armed robber.

3A.—(1) It shall be an offence punishable under this Decree for any person to knowingly house, shelter, or give quarters to any person who has committed an offence under section 1 (2) of this Decree.

(2) It shall be the duty of any person, hospital or clinic that admits, treats or administers any drug to any person suspected of having bullet wounds to immediately report the matter to the police.

(3) Any—

(a) person who ; or

(b) hospital or clinic which,

fails to report as stipulated in subsection (2) of this section shall be guilty of an offence under this Decree.

(4) A person convicted of an offence under subsections (1) and (3) of this section shall be liable—

(a) in the case of an individual, to imprisonment for a term not exceeding 5 years ; and

(b) in the case of a hospital or clinic, to a fine of ₦10,000 and in addition the hospital or clinic shall be closed down."

3. Section 4 of the principal Decree is hereby amended in the sidenote and in paragraph (a) thereto by substituting for the figures "1, 2 or 3", the figures "1, 2, 3 or 3A".

Amendment of section 4.

4. There shall be inserted immediately after section 4 of the principal Decree, the following new section, that is—

Insertion of section 4A.

"Forfeiture of assets.

4A.—(1) All the assets, movable or immovable including motor vehicles, of any person convicted of an offence under this Decree shall be forfeited to the Government of the State in which the asset or property is situated or found.

(2) The Military Governor of a State may constitute a panel consisting of such number of persons (including an officer of the State Ministry of Justice) as he may think fit to conduct an investigation for the purpose of ascertaining the assets of any person convicted of an offence under this Decree."

Amendment of section 6. 5. Section 6 of the principal Decree is hereby amended by inserting immediately after subsection (2) thereof, the following new subsection, that is—

"(3) Notwithstanding subsection (2) of this section, where the persons designated under paragraphs (b) and (c) of that subsection are unable to sit at the tribunal at the commencement of any trial under this Decree, the Judge sitting alone may proceed with the trial of the offender."

Amendment of section 7. 6. Section 7 of the principal Decree is hereby amended—

(a) by inserting immediately after subsection (2) thereof, the following new subsection, that is—

"(3) Prosecutions in respect of any person caught committing an offence under section 1 (2) of this Decree shall be instituted within 7 days after the receipt by the Attorney-General of the State concerned or where there is no Attorney-General, by the Solicitor-General of the State, as the case may be, of the file containing completed police investigation in respect of the offence." ;

(b) by renumbering the existing subsection (3) as subsection (4).

Amendment of section 8. 7. For section 8 of the principal Decree there shall be substituted the following new section, that is—

"Conclusion of proceedings, etc. 8. Proceedings—

(a) in respect of any person caught committing an offence under section 1 (2) of this Decree shall be concluded by the tribunal within 7 days of its first sitting and the registrar of the tribunal shall not later than 7 days after the conclusion of the proceedings in respect of which a person is convicted of any of the offences aforementioned, forward a copy of the proceedings to the office of the appropriate Military Governor ;

(b) in respect of any other offence under this Decree shall be concluded by the tribunal as soon as practicable after its first sitting and the registrar of the tribunal shall not later than 30 days after the conclusion of the proceedings in respect of which a person is convicted of the offence, forward a copy of the record of proceedings to the office of the appropriate Military Governor."

Amendment of section 9. 8. Section 9 of the principal Decree is hereby amended—

(a) by substituting for subsection (1) thereof, the following new subsection, that is—

"(1) The Military Governor of a State shall, in respect of a tribunal constituted for the State, have power to confirm or disallow any conviction or sentence imposed by the tribunal and shall exercise such power—

(a) in the case of any person convicted of an offence under section 1 (2) of this Decree, not later than 7 days ; and

(b) in any other case, not later than 30 days,

after the receipt of the record of proceedings referred to in section 8 of this Decree.”;

(b) by inserting immediately after subsection (4) thereof, the following new subsections, that is—

“(5) Where a conviction or sentence has not been previously confirmed or disallowed, nothing in subsection (1) of this section shall preclude the subsequent exercise by the appropriate Military Governor of his power to confirm or disallow any conviction or sentence imposed by a tribunal constituted under this Decree or under the Robbery and Firearms (Special Provisions) Act 1970 or any other law.

(6) The provisions of subsection (3) of this section shall apply to any conviction or sentence disallowed under subsection (5) of this section.”.

9. Section 10 of the principal Decree is hereby amended by inserting immediately after subsection (4) thereof, the following new subsections, that is—

Amendment
of section 10.

“(5) Police investigation into cases relating to any person caught committing an offence under section 1 (2) of this Decree shall be concluded not later than 7 days after the arrest of the offender and the file containing particulars of such investigation shall be sent to the Attorney-General of the State concerned or, where there is no Attorney-General, to the Solicitor-General of the State, not later than 7 days after the conclusion of the investigation.

(6) Failure to comply with any of the provisions of subsection (5) of this section and of sections 7(3) and 8 of this Decree shall not affect the validity of any prosecutions under this Decree.

(7) A magistrate court of the State concerned shall have jurisdiction to remand in prison custody any person charged with an offence under this Decree.”.

10. The Schedule to the principal Decree is hereby amended by deleting the words “on affidavit” appearing in Rules 1, 2 and Form 1 of the Schedule or wherever they occur therein.

Amendment
of Schedule.

11. This Decree may be cited as the Robbery and Firearms (Special Provisions) (Amendment) Decree 1986.

Citation.

MADE at Lagos this 20th day of November 1986.

MAJOR-GENERAL I. B. BABANGIDA,
President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the Robbery and Firearms (Special Provisions) Decree 1984 *inter alia* to make it an offence for any person to house, shelter or give quarters to an armed robber and to provide for a sole Judge to constitute a tribunal whenever the military members of the tribunal are unable to be present and sit at the commencement of a trial.

The Decree also provides for speedy investigation, trial and disallowance or confirmation of conviction or sentence.

**NATIONAL CIVIC REGISTRATION (AMENDMENT)
DECREE 1986**



Decree No. 29

[20th November 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The National Civic Registration Act 1979 (hereinafter in this Decree referred to as "the Act"), as amended by the National Civic Registration (Amendment of Forms) Order 1983 and the National Civic Registration (Amendment) Decree 1984, is hereby further amended—

Amendment
of 1979
No. 51,
S.I. 23 of
1983,
1984 No. 28.

(a) by substituting for the words "ten years" wherever they occur in the Act, the words "eighteen years" ; and

(b) in the Schedule thereto, by substituting for paragraph 25 of Form ID. 2, the new paragraph set out in the Schedule to this Decree.

2. This Decree may be cited as the National Civic Registration (Amendment) Decree 1986.

Citation.

SCHEDULE

Section 1 (b)

Form ID. 2

"25 Fingerprints of applicant

Right Thumb- print	Right Fore- fingerprint	Right Middle- fingerprint	Right Ring- fingerprint	Right Little- fingerprint

<i>Left Thumb-print</i>	<i>Left Fore-fingerprint</i>	<i>Left Middle-fingerprint</i>	<i>Left Ring-fingerprint</i>	<i>Left Little-fingerprint</i>

MADE at Lagos this 20th day of November 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the National Civic Registration Decree 1979 to revert to eighteen years the age of persons registrable under the Act and to make provision for the taking of ten fingerprints of the applicant to be registered thereunder.

**CONTROL OF ADVERTISEMENT (FEDERAL HIGHWAYS)
DECREE 1986**



Decree No. 30

[20th November 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Subject to the provisions of this section, the Minister charged with responsibility for matters relating to Federal highways, may make regulations—

Power of
Minister to
make regula-
tions with
respect to
advertisements.

(a) for the control, by means of permits or otherwise, of the display of advertisements within the Federal highways so far as appears to the Minister to be expedient in the interests of amenity or public safety; and

(b) for the imposition and collection of prescribed charges in respect of the display within the Federal highways of advertisements of such classes or description as may be prescribed.

(2) Without prejudice to the generality of the foregoing subsection, regulations made under this section may provide—

(a) for regulating the dimensions, appearance and position of advertisements which may be displayed within the Federal highways and the sites on which advertisements may be so displayed ;

(b) for prohibiting the display within the Federal highways of advertisements of any prescribed class or description ;

(c) for enabling the authorised officials or persons to require the removal of an advertisement which is being displayed in contravention of the regulations, or the discontinuance of the use for the display of advertisements of any site which is being so used in contravention of the regulations.

(3) Regulations made under this section—

(a) may be with respect to the Federal highways generally or with respect to particular areas therein ;

(b) may specify different provision, and prescribe different charges, in respect of advertisements of different classes or descriptions and with respect to advertisements in different situations and generally with respect to different circumstances ;

(c) may impose in respect of any breach of the regulations any penalty, and may make provision as to the persons who are to be treated as displaying an advertisement for the purposes of any provision of the regulations which makes it an offence to display an advertisement in breach of the regulations ; and

(d) generally may include such incidental or supplementary provisions as appear to the Minister necessary or expedient for giving effect to the purposes mentioned in subsection (1) of this section.

(4) Regulations made under this section may be made so as to apply to advertisements which are being displayed on the date on which the regulations come into force or into use for the display of advertisements on any site which is being used for that purpose on that date; but any regulations made as mentioned in this subsection shall provide for exempting from their operation—

(a) the continued display of any such advertisement, and

(b) the continued use for the display of advertisements on any such site, during such period (not being less than three months) as may be prescribed.

(5) In this section—

“advertisement” means any word, letter, model, sign, placard, board, notice, device or representation, whether illuminated or not, which is employed wholly or partly for the purposes of advertisement, announcement or direction, including any hoarding or similar structure used, or adapted for use for the display of advertisements;

“display”, in relation to an advertisement, means the display thereof in any public place or in any other place such that the advertisement is visible from a public place, and, in relation to an advertisement consisting of a hoarding or similar structure, includes the construction or maintenance thereof in any such place as aforesaid;

“Federal highways” has the meaning assigned thereto in the Federal Highways Act 1971.

“prescribed” means prescribed by regulations made under this section.

2. This Decree may be cited as the *Control of Advertisement (Federal Highways) Decree 1986*.

MADE at Lagos this 20th day of November 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree gives the Minister, charged with the responsibility for matters relating to Federal highways, the power to make regulations for the control by means of permits or otherwise and the imposition of prescribed charges for the display of advertisements within the Federal highways.

S.I. 24 of 1986

**RECOVERY OF PUBLIC PROPERTY
(SPECIAL MILITARY TRIBUNALS) DECREE 1984 (AS AMENDED)
(1984 No. 3)**

**Instrument Constituting Special Military Tribunals for the trial of Offences
under the Recovery of Public Property (Special Military Tribunals)
Decree 1984**

WHEREAS by section 5 (1) of the Recovery of Public Property (Special Military Tribunals) Decree 1984, the President, Commander-in-Chief of the Armed Forces is empowered, by instrument under his hand, to constitute special military tribunals for the purpose of the trial of certain public officers :

AND WHEREAS by section 5 (2) of the Decree it is provided that each tribunal appointed under the Decree shall consist of—

(a) a Chairman who shall be a serving or retired Judge of a High Court or of any court of like jurisdiction ; and

(b) three officers of the Armed Forces not below the rank of Lieutenant-Colonel or its equivalent :

NOW, THEREFORE, I, MAJOR-GENERAL IBRAHIM BADAMASI BABANGIDA, President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, in exercise of the powers conferred upon me by section 5 of the Recovery of Public Property (Special Military Tribunals) Decree 1984, and of all other powers enabling me in that behalf, hereby constitute and appoint two zonal tribunals, each zonal tribunal comprising the Chairman and members specified in the first and second columns respectively in the Schedule to this instrument and each zone sitting in the place specified in the third column of the said Schedule.

SCHEDULE

<i>Chairman</i>	<i>Members</i>	<i>Lagos Zone</i>
Hon. Justice (Mrs) R. A. Omotosho	Lieutenant-Colonel A. A. Yero Commander A. I. Adesina Wing-Commander E. Ibok	Sitting at Lagos.
		<i>Kaduna Zone</i>
Hon. Justice V. J. O. Chigbue	Lieutenant-Colonel A. L. Esuk Commander F. I. Biambo Wing-Commander J. A. Alagbe	Sitting at Kaduna.

GIVEN AND ISSUED under my hand at Lagos this 16th day of September 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

S.I. 25 of 1986

SECOND-TIER FOREIGN EXCHANGE MARKET
DECREE 1986

(1986 No. 23)

Second-tier Foreign Exchange Market Decree
(Appointed Day) Order 1986

Commencement : 23rd September 1986

In exercise of the powers conferred on me by section 24 (2) of the Second-Tier Foreign Exchange Market Decree 1986 and of all powers enabling me in that behalf, I, the Minister of Finance, hereby make the following Order :—

1. The Second-Tier Foreign Exchange Market Decree 1986 shall come into operation on 29th of September 1986.

Appointed
day for
commence-
ment of
Decree No.
23 of 1986.

2. This Order may be cited as the Second-Tier Foreign Exchange Market Decree (Appointed Day) Order 1986.

Citation.

MADE at Lagos this 23rd day of September 1986.

CHU S. P. ORONGWE,
Minister of Finance





Extraordinary



Federal Republic of Nigeria

Official Gazette

No. 63

Lagos-12th December, 1986

Vol. 73

Government Notice No. 816

The followings are published as Supplement to this Gazette :—

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S.I. No. 27—National Economic Emergency Powers (National Union of Petroleum and Natural Gas Workers and National Union of Hotels and Personal Services Workers) Order 1986	B 47

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(1459)



**QUANTITY SURVEYORS (REGISTRATION, ETC.)
DECREE 1986**



ARRANGEMENT OF SECTIONS

Section

*Quantity Surveyors Registration
Board of Nigeria*

1. Establishment of Quantity Surveyors Registration Board of Nigeria, etc.
2. Composition of the Board.
3. Financial provisions.
4. Power to issue directions by the Minister.

The Register

5. Preparation and maintenance of the register.
6. Publication of register and lists of corrections.

Registration

7. Registration as quantity surveyors.
8. Special registration.
9. Approval of courses, qualifications and institutions.
10. Supervision of instructions and examinations leading to approved qualifications.
11. Certificate of experience.

Professional Discipline

12. Establishment of disciplinary committee and investigating panel.
13. Penalties for unprofessional conduct, etc.

Miscellaneous Provisions

14. Temporary registration of persons not citizens of Nigeria.
15. Offences.
16. Miscellaneous supplementary provisions.
17. Recovery of fees.
18. Regulations, rules and orders.
19. Interpretation, etc.
20. Citation.

SCHEDULES

Schedule 1—Supplementary provisions relating to the board.

Schedule 2—Supplementary provisions relating to the disciplinary committee and investigating panel.



Decree No. 31

[5th December 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Quantity Surveyors Registration Board of Nigeria

1. There is hereby established a body to be known as the Quantity Surveyors Registration Board of Nigeria (hereafter in this Decree referred to as "the board") which shall be a body corporate by the name aforesaid and be charged with the general duty of—

Establish-
ment of
Quantity
Surveyors
Registration
Board of
Nigeria, etc.

(a) determining who are quantity surveyors for the purposes of this Decree ;

(b) determining what standards of knowledge and skill are to be attained by persons seeking to become registered as quantity surveyors and raising those standards from time to time as circumstances may permit ;

(c) securing in accordance with the provisions of this Decree the establishment and maintenance of a register of persons entitled to practise as quantity surveyors and the publication from time to time of lists of those persons ;

(d) regulating and controlling the practice of the quantity surveying profession in all its aspects and ramifications ;

(e) performing such other functions that may be conferred on the board by this Decree.

2.—(1) Subject to the provisions of this Decree, the board shall consist of the following members, that is—

Composition
of the Board.

(a) one person who shall be the president of the board ;

(b) five persons to be appointed by the Minister of whom one shall be appointed from the Ministry under his control and the other persons from amongst other interests in the field of quantity surveying covered by this Decree which in his opinion are not adequately represented ;

(c) five persons elected by the Nigerian Institute of Quantity Surveyors in the manner for the time being provided by the constitution of that body ;

(d) four persons to represent the Universities and other institutions of higher education (including technical colleges) offering courses leading to an approved qualification in Nigeria having faculties of quantity surveying, each institution having not more than one representative at a time.

(2) The provisions of Schedule 1 to this Decree shall have effect with respect to the qualifications and tenure of office of members of the board, powers and procedure of the board and the other matters therein mentioned.

3.—(1) The board shall prepare and submit to the Minister not later than 30th June of the year in which this Decree comes into force (so however that for that year the Minister may if he considers it necessary extend the period) and of each subsequent year estimate of its expenditure and income during the next succeeding financial year.

Financial
provisions.

(2) The board shall keep proper records in respect of each financial year and proper records in relation to these accounts, and shall cause the accounts, to be audited as soon as may be after the end of the financial year to which the accounts relate.

Power to
issue
directions
by the
Minister.

4.—(1) The Minister may give to the board directions of a general character or relating generally to particular matters (but not to any individual person or case) with regard to the exercise by the board of its functions and it shall be the duty of the board to comply with the directions.

(2) Before giving a direction under the foregoing subsection, the Minister shall serve a copy of the proposed direction on the board and shall afford the board an opportunity of making representations to him with respect to the direction; and after considering any representations made to him in pursuance of this subsection, the Minister may give the direction either without modification, or with such modifications as appear to him to be appropriate having regard to the representations.

The Register

Preparation
and
maintenance
of the
register.

5.—(1) The board shall appoint a fit and proper person to be the registrar for the purposes of this Decree.

(2) The registrar shall prepare and maintain in accordance with rules made by the board under this section, a register of the names, addresses and approved qualifications, and of such other particulars as may be specified, of all persons who are entitled in accordance with the provisions of this Decree to be registered as quantity surveyors and who apply in the specified manner to be so registered.

(3) The register of quantity surveyors (hereinafter in this Decree referred to as "the register") shall consist of two parts of which one shall be in respect of fully registered persons and the other in respect of temporarily registered persons.

(4) Subject to the following provisions of this section, the board shall make rules with respect to the form and keeping of the register and making of entries therein, and in particular—

(a) regulating the making of applications for registration and providing for the evidence to be produced in support of any such application;

(b) providing for the notification to the registrar by the person to whom any registered particulars relate, of any change in those particulars;

(c) authorising a registered person to have any qualification which is in relation to the relevant division of the profession, whether an approved qualification or an accepted qualification for the purposes of section 7(2)(b) of this Decree registered in relation to his name in addition to or as he may elect in substitution for any other qualification so registered;

(d) specifying the fees to be paid to the board in respect of the entry of names on the register and authorising the registrar to refuse to enter a name on the register until any fee specified for the entry has been paid;

(e) specifying anything falling to be specified under the foregoing provisions of this section.

but rules made for the purposes of paragraph (d) of this subsection shall not come into force until they are confirmed by order of the Minister.

(5) The registrar shall —

(a) correct, in accordance with the board's directions, any entry in the register which the board directs him to correct as being in the board's opinion an entry which was incorrectly made;

(b) make from time to time any necessary alterations to the registered particulars of registered persons;

(c) remove from the part of the register which relates to temporarily registered persons all particulars relating to a person registered in the other part of that register or relating to persons ceasing for any reason to be entitled to be so temporarily registered.

(6) If the registrar —

(a) sends by post to any registered person a registered letter addressed to him at his address on the register enquiring whether the registered particulars relating to him are correct and receives no reply to the letter within the period of six months from the date of posting it; and

(b) upon the expiration of that period sends in like manner to the person in question a second similar letter within three months from the date of posting it,

the registrar may remove the particulars relating to the person in question from the relevant part of the register; but the board may direct the registrar to restore to the appropriate part of the register any particulars removed therefrom under this subsection.

6.—(1) The registrar shall —

(a) cause the register to be printed, published, and put on sale to members of the public not later than two years from the beginning of the year in which this Decree comes into force; and

(b) in each year after a register has been published under paragraph (a) of this section cause to be printed, published and put on sale as aforesaid either a corrected edition of the register or a list of alterations made to the register since it was last printed; and

(c) cause a print of each edition of the register and each list of corrections to be deposited at the principal offices of the board,

and the board shall keep the register and lists so deposited open at all reasonable times for inspection by members of the public.

(2) A document purporting to be a print of an edition of a register published under this section by authority of the registrar in the current year, or documents purporting to be prints of an edition of a register so published in a previous year and of a list of corrections to that edition so published in the current year, shall (without prejudice to any other mode of proof) be admissible in any proceedings as evidence that any person specified in the document, or the documents read together, as being fully or temporarily registered is so registered, and that any person not so specified is not so registered.

Publication
of register
and list
of
corrections.

Registration

7.—(1) Subject to section 18 and to rules made under section 5 (4) of this Decree, a person shall be entitled to be fully registered as a quantity surveyor under this Decree if—

(a) he has attended a course of training approved by the board under section 9 of this Decree; and

(b) the course was conducted at an institution so approved, or partly at one such institution and partly at another or others;

Registration
as quantity
surveyors

(c) he holds a qualification so approved ; and

(d) he holds a certificate of experience issued in pursuance of section 11 of this Decree.

(2) Subject as aforesaid, a person shall also be entitled to be fully registered under this Decree if he satisfies the board—

(a) that he is of good character ;

(b) that he holds a qualification granted outside Nigeria and for the time being accepted by the board for the purposes of this subsection as respect the quantity surveying profession ; and

(c) that in the country in which the qualification was granted he was under no legal disability in the practice of quantity surveying ; and

(d) if the board so requires, that he has sufficient practical experience in quantity surveying,

and the board shall from time to time publish in the *Gazette* particulars of the qualifications for the time being accepted as aforesaid.

(3) Subject as aforesaid, a person shall be entitled to be temporarily registered under this Decree in the cases specified in section 14 of this Decree.

Special
registration.

8. Notwithstanding section 7 (1) of this Decree but subject to section 11 and to rules made under section 5 (4) of this Decree, a person shall be entitled to be fully registered under this Decree if—

(a) he has, by the date of his application for registration, had not less than seven years practical experience in quantity surveying ;

(b) the level and quality of the said practical experience are such that they are acceptable to the board ;

(c) by the date of the said application he is not less than thirty-five years of age ;

(d) he is of good character ; and

(e) the board considers that he is otherwise a fit and proper person to be registered.

Approval of
courses,
qualifications
and
institution.

9.—(1) Subject to subsection (2) of this section, the board may approve for the purpose of section 7 of this Decree—

(a) any course of training which is intended for persons who are seeking to become, or are already members of the quantity surveying profession, and which the board considers is designed to confer on persons completing it sufficient knowledge and skill for the practice of that profession or for the practice as members of a specialised branch of that profession ;

(b) any institution either in Nigeria or elsewhere, which the board considers is properly organised and equipped for conducting the whole or any part of a course of training approved by the board ; or

(c) any qualification which, as a result of an examination taken in conjunction with the course of training approved by the board under this section, is granted to candidates reaching a standard at the examination indicating in the opinion of the board that they have sufficient knowledge and skill to practise quantity surveying as a profession.

(2) The board shall from time to time publish in the *Gazette* a list of qualifications, courses and institutions in the profession of quantity surveying approved by it, and subject thereto the board shall not approve for the

purposes of subsection (1) (b) of this section a qualification granted by an institution in Nigeria unless the qualification has been so published by the board.

(3) The board may, if it thinks fit, withdraw any approval given under this section in respect of any course, qualification or institution; but before withdrawing such an approval, the board shall—

(a) give notice that it proposes to do so to persons appearing to the board to be persons by whom the course is conducted or the qualification is granted or the institution is controlled, as the case may be ;

(b) afford each such person an opportunity of making to the board representations with regard to the proposal ; and

(c) take into consideration any representations made in relation to proposal in pursuance of subsection (4) of this section.

(4) As respects any period during which the approval of the board under this section is withdrawn, such course, institution or qualification shall not be treated as approved under this section ;

(5) Notwithstanding subsection (4) of this section, the withdrawal of any approval shall not prejudice the registration or eligibility for registration of any person who by virtue of the approval was registered or eligible for registration (either unconditionally or subject to his obtaining a certificate of experience) immediately before the approval was withdrawn.

(6) The giving or withdrawal of an approval under this section shall have effect from such date, after the execution of the instrument signifying the giving or withdrawal of the approval, as the board may specify in that instrument and the board shall—

(a) as soon as may be publish a copy of every such instrument in the *Gazette* ; and

(b) not later than seven days before its publication as aforesaid, send a copy of the instrument to the Minister for approval.

10.—(1) The board shall keep itself informed of the nature of—

(a) the instruction given at approved institutions to persons attending approved course of training ;

(b) the examinations as a result of which approved qualifications are granted,

and for the purposes of performing that duty, the board may appoint either from among its own members or otherwise persons to visit approved institutions or to attend such examinations.

(2) A visitor appointed under subsection (1) of this section shall report to the board on—

(a) the sufficiency of the instruction given to persons attending approved courses of training at institutions visited by him ;

(b) the sufficiency of the examinations attended by him ; and

(c) any other matter relating to the institutions or examinations on which the board may, either generally or in a particular case, request him to report,

but no visitor shall interfere with the giving of any instruction or the holding of any examination.

(3) On receiving a report made in pursuance of this section, the board shall as soon as may be thereafter send a copy of the report to the person

Supervision
of instructions
and examina-
tions
leading to
approved qualifica-
tions.

appearing to the board to be in charge of the institution or responsible for the examinations to which the report relates, requesting that person to make observations on the report to the board within such period as may be specified in the request not being less than 30 days beginning with the date of the request.

Certificate
of
experience.

11.—(1) A person who, after obtaining an approved qualification, satisfies the conditions mentioned in subsection (2) of this section, shall be entitled to receive free of charge a certificate of experience in the prescribed form from the person in charge of the establishment, undertaking or organisation mentioned in that subsection.

(2) The conditions aforesaid are—

(a) he shall have been employed as a quantity surveyor for the prescribed period in Nigeria with a view to obtaining a certificate of experience ;

(b) he shall have acquired during his employment practical experience under the personal supervision and guidance of one or more registered quantity surveyors for such periods as may be prescribed ; and

(c) the manner in which he carried out the duties of his employment and his conduct during the period of his employment shall have been satisfactory.

(3) The employer (being a registered quantity surveyor) supervising the work of persons employed with a view to obtaining a certificate of experience shall ensure that any such person is afforded proper opportunities of acquiring the practical experience required for the purposes of subsection (2) (b) of this section.

(4) Where, after having served his time as mentioned in subsection (2) (a) of this section, a person is refused a certificate of experience he shall be entitled—

(a) to receive from his employer particulars in writing specifying the grounds of the refusal ; and

(b) to appeal from the refusal to a committee of the board in accordance with rules made by the board in that behalf (including rules as to the time within which appeals are to be brought),

and on any such appeal the committee shall either dismiss the appeal or issue the certificate of experience in question or give such other directions in the matter as it considers just.

(5) Regulations may provide for the issue of certificates of experience in respect of employment and institutions outside Nigeria.

Professional Discipline

12.—(1) There shall be a committee to be known as the Registered Quantity Surveyors Disciplinary Committee (hereinafter in this Decree referred to as “the disciplinary committee”) which shall be charged with the duty of considering and determining any case referred to it by the panel established by the following provisions of this section and any other case of which the disciplinary committee has cognisance under the following provisions of this Decree.

Establishment of disciplinary committee and investigating panel.

(2) The disciplinary committee shall consist of the president of the board and eight other members of the board appointed by the board, and shall include not less than four members of the board holding office by virtue of paragraph (c) of subsection (1) of section 2 of this Decree or, where the number of those members is for the time being less than four, all those members.

(3) There shall be a body, to be known as the Registered Quantity Surveyors Investigating Panel (hereafter in this Decree referred to as "the panel") which shall be charged with the duty of—

(a) conducting a preliminary investigation into any case where it is alleged that a person fully or temporarily registered has misbehaved in his capacity as such, or should for any other reason be the subject of proceedings before the disciplinary committee ;

(b) deciding whether the case should be referred to the disciplinary committee.

(4) The panel shall be appointed by the board and shall consist of five members and three registered quantity surveyors who are not members of the board.

(5) The provisions of Schedule 2 to this Decree shall, so far as applicable to the disciplinary committee and the panel respectively, have effect with respect to those bodies.

13.—(1) Where—

(a) a person fully registered under this Decree is convicted by any court or tribunal in Nigeria or elsewhere having power to award imprisonment for an offence (whether or not it is an offence punishable with imprisonment) which in the opinion of the disciplinary committee is incompatible with the status of a registered quantity surveyor ; or

(b) a person temporarily registered under this Decree is likewise so convicted in circumstances such that the board is satisfied that his name ought to be removed from the register ; or

(c) the disciplinary committee is satisfied that the name of any person has been fraudulently registered,

the disciplinary committee may, if it thinks fit, give a direction reprimanding that person, or suspending him for such period as the disciplinary committee may deem fit, if fully registered or, whether or not fully registered ordering the registrar to strike his name off the relevant part of the register.

(2) The disciplinary committee may, if it thinks fit, defer or further defer its decision as to the giving of a direction under subsection (1) of this section until a subsequent meeting of the disciplinary committee ; but—

(a) no decision shall be deferred under this subsection for periods exceeding two years in the aggregate ; and

(b) no person shall be a member of the disciplinary committee for the purposes of reaching a decision which has been deferred or further deferred unless he was present as a member of the disciplinary committee when the decision was deferred.

Penalties for unprofessional conduct, etc.

(3) For the purposes of subsection (1) of this section a person shall not be treated as convicted as mentioned in paragraph (b) of that subsection unless the conviction stands at a time when no appeal or further appeal is pending or may (without extension of time) be brought in connection with the conviction.

(4) When the disciplinary committee gives a direction under subsection (1) of this section, the disciplinary committee shall cause notice of the direction to be served on the person to whom it relates.

(5) The person to whom such a direction relates may, at any time within twenty-eight days from the date of service on him of the notice of the direction, appeal against the direction to the Federal High Court; and the disciplinary committee may appear as respondent to the appeal and, for the purpose of enabling directions to be given as to the costs of the appeal and of proceedings before the disciplinary committee, shall be deemed to be a party thereto whether or not it appears on the hearing of the appeal.

(6) A direction of the disciplinary committee under subsection (1) of this section shall take effect—

(a) where no appeal under this section is brought against the direction within the time limited for the appeal, on the expiration of that time;

(b) where an appeal is brought and is withdrawn or struck out for want of prosecution, on the withdrawal or striking out of the appeal; or

(c) where such an appeal is brought and is not withdrawn or struck out as aforesaid, if and when the appeal is dismissed,

shall not take effect except in accordance with the foregoing provisions of this subsection.

(7) A person whose name is removed from the register in pursuance of a direction of the disciplinary committee under this section shall not be entitled to be registered again except in pursuance of a direction in that behalf given by the disciplinary committee on the application of that person; and a direction under this section for the removal of a person's name from the register may prohibit an application under this subsection by that person until the expiration of such period from the date of the direction (and where he has duly made such an application from the date of his last application) as may be specified in the direction.

Miscellaneous and General

14.—(1) Where a person satisfies the board—

(a) that he has been selected for employment for a specified period in a capacity in which a person fully registered as quantity surveyor under this Decree would normally be employed and that he is or intends to be in Nigeria temporarily for the purposes of serving for that period in the employment in question; and

(b) that he holds, or has passed examinations necessary for obtaining some qualification granted outside Nigeria which is for the time being accepted by the board for the purposes of this section as respects the capacity in which, if employed, he is to serve,

the board may, if it thinks fit, give a direction that he shall be temporarily registered as a quantity surveyor.

(2) The temporary registration of a person shall continue only while he is in such employment as is mentioned in subsection (1) (a) of this section and shall cease—

(a) on the termination of the period of employment specified to the period whichever first occurs ; or

(b) on the termination of the said employment before the end of that period whichever comes first :

Provided that nothing in this subsection shall preclude the board from giving a further direction under subsection (1) of this section in respect of a specified period whose commencement coincides with the termination of another such period.

(3) A person who is temporarily registered shall, in relation to his employment as mentioned in subsection (1) (a) of this section and to things done or omitted to be done in the course of that employment, be deemed to be fully registered, but in relation to all other matters he shall be treated as not so registered.

(4) In case of doubt as to whether a person's employment has terminated, the decision of the board shall be conclusive for the purposes of subsection (2) of this section.

(5) Nothing in this section shall have effect to exempt any person temporarily registered as a quantity surveyor pursuant to this section from payment of any annual practising fee prescribed under this Decree.

(6) The registrar, as directed from time to time by the board, shall remove from the register the name of any person ceasing to be entitled to the benefit of this section.

Offences

15.—(1) If any person who is not a registered quantity surveyor—

(a) for or in expectation of reward practises or holds himself out to practise as a registered quantity surveyor ; or

(b) without reasonable excuse takes or uses any name, title, addition or description implying that he is authorised by law to practise as a registered quantity surveyor,

he shall be guilty of an offence.

(2) Any person on the temporary register who, otherwise than in accordance with section 14 of this Decree—

(a) for or in expectation of reward, practises or holds himself out to practise as a registered quantity surveyor ; or

(b) without reasonable excuse takes, or uses any name, title, addition or description implying that he is authorised by law to practise as a registered quantity surveyor,

shall be guilty of an offence.

(3) If any person, for the purpose of procuring the registration of any name, qualification or other matter—

(a) makes a statement which he believes to be false in a material particular ; or

Offences.

(b) recklessly makes a statement which is false in a material particular, he shall be guilty of an offence.

(4) If the registrar or any other person employed by the board wilfully makes any falsification in any matter relating to the register he shall be guilty of an offence.

(5) A person guilty of an offence under this section shall be liable on conviction in a High Court to a fine not exceeding N1,000 or imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

(6) Where an offence under this section which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or, to be attributable to any neglect on the part of, any director, manager, secretary, or other similar officer of the body corporate, or any person purporting to act in any such capacity, he, as well as the body corporate, shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Miscellaneous supplementary provisions.

16.—(1) Subject to the following provisions of this section, a person shall not hold an appointment requiring status as a registered quantity surveyor under this Decree in the public service of the Federation or a State or in the armed forces of the Federation unless he is a quantity surveyor registered under this Decree or is otherwise exempted.

(2) A registered quantity surveyor under this Decree shall, but to the extent only of his particular qualifications, be entitled to practise as a registered quantity surveyor throughout the Federation.

(3) It shall be the duty of the person in charge of each university or other institution of higher education (including technical colleges) having attached thereto a faculty or department (howsoever called) of quantity surveying in the Federation at which there is held a course of training intended for persons who are seeking to become registered quantity surveyors under this Decree to furnish to the registrar, not later than 31st March in every year, a list of the names and of such other particulars as the board may by order specify of all persons who attended any such course at the institution in question at any time during the preceding year.

Recovery of fees.

17. Without prejudice to any rule of law whereby a contract may be avoided for inconsistency with an enactment, a person other than a fully registered quantity surveyor shall not be entitled to recover by process of law, fees or other valuable consideration whatsoever in respect of any act, matter or thing done or omitted to be done by him intended pursuant of any contract while purporting to act as a registered quantity surveyor.

Regulations, rules and orders.

18. The Minister shall have power to make regulations, rules or orders and these shall include power—

(a) to make provision for such incidental and supplementary matters as he may from time to time consider expedient for the purposes of this Decree; and

(b) to make different provision for different circumstances.

Interpretation, etc.

19.—(1) In this Decree, unless the context otherwise requires—
“approved” means for the time being approved under section 9 of this Decree;

"approved quantity surveyor qualification" means a qualification which is approved in respect of the quantity surveying profession ;

"board" means the Quantity Surveyors Registration Board of Nigeria established by section 1 of this Decree ;

"certificate of experience" means a certificate granted in pursuance of section 11 of this Decree,

"disciplinary committee" has the meaning assigned to it by section 12 (1) of this Decree.

"Minister" means the Federal Minister charged with the general responsibility for matters relating to the quantity surveying profession ;

"panel" has the meaning assigned to it by section 12 (3) of this Decree ;

"prescribed" means prescribed by regulations made under this Decree ;

"public service" means public service of the Federation or of a State as defined in section 227 of the Constitution of the Federal Republic of Nigeria 1979 ;

"register" means the register maintained under this Decree ; and

"registered" shall be construed accordingly ;

"registrar" means the registrar appointed in pursuance of section 5 of this Decree ;

"regulations" means regulations made by the Minister ;

(2) For the purposes of this Decree—

(a) a person is fully registered if his name is for the time being entered in the part of the register maintained in respect of fully registered persons ; and

(b) a person is temporarily registered if his name is for the time being entered in the other part of that register ;

and "fully registered" and "temporarily registered" shall be construed in accordance with paragraphs (a) and (b) of this subsection.

(3) Any approval, consent, direction, notice, observation, report, representation or request authorised or required to be given or made by or under this Decree shall be in writing and may, without prejudice to any other method of service but subject to the provisions of rules made under paragraph 2 of Schedule 2 to this Decree, be served by post.

20. This Decree may be cited as the Quantity Surveyors (Registration, etc.) Decree 1986.

Citation.

SCHEDULES

SCHEDULE 1

Section 2 (2)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

Qualifications and tenure of office of members

1.—(1) A person shall not be a member of the board unless he is a citizen of Nigeria fully registered as a quantity surveyor under this Decree.

(2) A person who is not a member of the board by virtue of his election by the Nigerian Institute of Quantity Surveyors or of his appointment as a member of any of the public services of Nigeria shall, subject to the following provisions of this paragraph, hold office for the period of three years beginning with the date of his appointment or election as a member.

(3) Persons elected by the Nigerian Institute of Quantity Surveyors shall hold office as members of the board for such term, not less in any event than two years from the date of election, as may be provided by the constitution of that Institute.

(4) Any member of the board holding office otherwise than by virtue of his appointment as a member of the public services as aforesaid may, by notice to the board resign his office.

(5) A person who has ceased to be a member of the board shall be eligible again to become a member of the board but shall cease to be a member after a total period of six years.

(6) Where a member of the board ceases to hold office before the date when his term of office would have expired by the effluxion of time, the body or person by whom he was appointed or elected shall as soon as may be, appoint, or, as the case may be, elect a person to fill the vacancy for the residue of the term aforesaid, so however that (without prejudice to the powers conferred by subsection 1 (d) of section 2 of this Decree) the foregoing provisions of this sub-paragraph shall not apply where a person holding office as a member of the board in pursuance of that paragraph ceases to hold office at a time when the residue of his term does not exceed one year.

(7) The appointment of the president shall be by election.

Powers of the board

2.—(1) Subject to the following sub-paragraph and to any directions of the Minister under this Decree, the board shall have power to do anything which in its opinion is calculated to facilitate the carrying on of its activities under this Decree.

(2) The board shall not have power to borrow money or to dispose of any property except with the prior consent of the Minister and shall not have power to pay remuneration (including pensions), allowances or expenses to any member, officer or servant of the board or to any other person except in accordance with scales approved by the Minister.

Proceedings to the board

3.—(1) Subject to the provisions of this Decree and of section 26 of the Interpretation Act 1964 (which provides for decisions of a statutory body to be taken by a majority of the members of the body and for the person presiding to have a second or casting vote) the board may make standing orders regulating the proceeding of the board or of any committee thereof.

(2) The quorum of the board shall be seven if at least one each of the members appointed pursuant to section 2 (1) (b), (c) and (d) is present; and the quorum of any committee of the board shall be determined by the board.

4. The board shall appoint one of its members to be the vice-president of the board for such period as the board may determine, so however that a vice-president who ceases to be a member shall cease to be vice-president.

5.—(1) The board may appoint one or more committees to carry out, no behalf of the board, such of its functions as the board may determine.

(2) A committee appointed under this paragraph shall consist of such number of persons as may be determined by the board, and not more than one-third of those persons may be persons who are not members of the board; and a person other than a member of the board shall hold office on the committee in accordance with the terms of his appointment.

(3) A decision of a committee of the board other than the committee mentioned in section 11 (4) of this Decree shall be of no effect until it is confirmed by the board.

Miscellaneous

6.—(1) The fixing of the seal of the board shall be authenticated by the signature of the president and of some other member authorised generally or specially by the board to act for that purpose.

(2) Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the board by any person generally or specially authorised to act for that purpose by the board.

SCHEDULE 2

Section 12 (5)

SUPPLEMENTARY PROVISIONS RELATING TO THE DISCIPLINARY COMMITTEE AND INVESTIGATING PANEL

The Disciplinary Committee

1. The quorum of the tribunal shall be five.

2.—(1) The Chief Justice of Nigeria shall make rules as to the procedure to be followed and the rules of evidence to be observed in proceedings before the disciplinary committee.

(2) The rules shall in particular provide—

(a) for securing that notice of the proceedings shall be given, at such time and in such manner as may be specified by the rules, to the person who is the subject of the proceedings ;

(b) for determining who, in addition to the person aforesaid, shall be a party to the proceedings ;

(c) for securing that any party to the proceedings shall, if he so requires be entitled to be heard by the disciplinary committee ;

(d) for enabling any party to the proceedings to be represented by a legal practitioner ;

(e) subject to the provisions of this Decree, as to the costs of proceedings before the disciplinary committee ;

(f) for requiring, in a case where it is alleged that the person who is the subject of the proceedings is guilty of infamous conduct in any professional respect, that where the disciplinary committee adjudges that the allegation has not been proved it shall record a finding that the person is not guilty of such conduct in respect of the matter to which the allegation relates ;

(g) for publishing in the *Gazette* notice of any direction of the disciplinary committee which has taken effect providing that a person's name shall be struck off a register.

3. For the purposes of any proceedings before the disciplinary committee, any member of the disciplinary committee may administer oaths and any party to the proceedings may issue out of the registry of the Supreme Court as the case may require, writs of *subpoena testificandum* and *duces tecum*; but no person appearing before the disciplinary committee shall be compelled—

(a) to make any statement before the disciplinary committee tending to incriminate himself ; or

(b) to provide any document under such a writ which he could not be compelled to produce at the trial of an action.

Assessor

4.—(1) For the purpose of advising the disciplinary committee on questions of law arising in proceedings before it, there shall in all such proceedings be an assessor to the disciplinary committee who shall be appointed by the board on the nomination of the Attorney-General of the Federation and shall be a legal practitioner of not less than seven years standing.

(2) The Chief Justice of Nigeria shall make rules as to the functions of assessors appointed under this paragraph, and in particular such rules shall contain provisions for securing—

(a) that where an assessor advises the disciplinary committee on any question of law as to evidence, procedure or any other matter specified by the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appears thereat or, if the advice is tendered while the disciplinary committee is deliberating in private, that every such party or person as aforesaid shall be informed as to what advice the assessor has tendered ;

(b) that every such party or person as aforesaid shall be informed if in any case the disciplinary committee does not accept the advice of the assessor on such a question as aforesaid.

(3) An assessor may be appointed under this paragraph either generally or specially for any particular proceedings or class of proceedings and shall hold and vacate office in accordance with the terms of the instrument by which he is appointed.

The Panel

5. The quorum of the panel shall be three.

6.—(1) The panel may, at any meeting of the panel attended by not less than five members of the panel, make standing orders with respect to the panel.

(2) Subject to the provision of any such standing orders, the panel may regulate its own procedure.

Miscellaneous

7.—(1) A person ceasing to be a member of the disciplinary committee or the panel shall be eligible for reappointment as a member of that body.

(2) A person may, if otherwise eligible, be a member of both the disciplinary committee and the panel ; but no person who acted as a member of the panel with respect to any case shall act as a member of the disciplinary committee with respect to that case.

8. The disciplinary committee or the panel may act notwithstanding any vacancy in its membership ; and the proceedings of either body shall not be invalidated by any vacancy in the membership thereof or by any irregularity in the appointment of a member of that body.

9. The disciplinary committee and the panel may each sit in two or more divisions.

10. Any document authorised or required by virtue of this Decree to be served on the disciplinary committee or the panel shall be served on the registrar.

11. Any expenses of the disciplinary committee or the panel shall be defrayed by the board.

12. A person shall not, by reason only of his appointment as a legal assessor to the disciplinary committee or as a member of the panel, be treated as holding an office in the public service of the Federation or of any State thereof.

MADE at Lagos this 5th day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its purport)*

The Decree establishes the Quantity Surveyors Registration Board of Nigeria as a body corporate with the general duty of determining who shall be quantity surveyors as well as the standards of knowledge and skill to be attained by persons to be registered as quantity surveyors. The Board is also to secure the establishment and maintenance of a register of persons to practise as quantity surveyors and to regulate and control the practice of the quantity surveying profession.



Supplement to Official Gazette Extraordinary No. 63, Vol. 73, 12th December, 1986—Part A

S. I. 27 of 1986

**NATIONAL ECONOMIC EMERGENCY POWERS
DECREE 1985
(1985 No. 22)**

**National Economic Emergency Powers (National Union of Petroleum
and Natural Gas Workers and National Union of Hotels and
Personal Services Workers)
Order 1986**

Commencement : 12th December 1986

In exercise of the powers conferred upon me by section 2 of the National Economic Emergency Powers Decree 1985, and of all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, hereby make the following Order :—

1.—(1) The two factions of each of the Unions set out in the Schedule to this Order are hereby declared illegal and unlawful.

Non-recognition of the factions of the Unions.

(2) The purported National Executive Council meetings and the conference held by the factions of the National Union of Hotels and Personal Services Workers on 23rd May, 20th September, 1985, 21st and 22nd December 1985 are hereby declared null and void and of no effect whatsoever.

2.—(1) The purported conferences held on the 16th August, 20th August and 22nd August 1986 by the two factions of the National Union of Petroleum and Natural Gas Workers are hereby declared null and void and of no effect whatsoever.

Conferences held by faction declared void.

(2) The National Executive Councils which emerged from the said conferences are hereby dissolved forthwith.

(3) The officers of the Unions including the two general secretaries are hereby removed from office forthwith.

3. There shall for the purposes of this Order be an Administrator each for the Unions who shall be appointed by the Minister of Employment, Labour and Productivity with the approval of the President, Commander-in-Chief of the Armed Forces.

Appointment of Administrators.

4. Each Administrator shall, after consultation with the Minister, administer and organise the affairs of the Union and shall manage and protect the funds and properties of the Union.

General functions of the Administrators.

5. Each Administrator shall within three months of his appointment organise special delegates conference at which all branches of the Union shall participate and a new National Executive elected therefrom.

Special function of the Administrators.

6. Without any further assurance other than this Order, the Union or any officer of the Union or any person holding or having possession of any property or assets of the Union shall surrender to each Administrator such property or asset (including any check-off dues).

Surrender of properties, etc. to Administrators.

7. Any person who fails to comply with the provisions of this Order shall be guilty of an offence and shall be liable on conviction to a fine of ₦1,000 or

Penalty for non-compliance.

imprisonment for a term not exceeding 12 months or to both such fine and imprisonment.

Citation.

8. This Order may be cited as the National Economic Emergency Powers (National Union of Petroleum and Natural Gas Workers and National Union of Hotels and Personal Services Workers) Order 1986.

SCHEDULE

Section 1 (1)

<i>Name of Union</i>	<i>Headed by</i>
1. National Union of Petroleum and Natural Gas Workers	Mr Innocent Ogbu and Mr Richard Ozegbu
2. National Union of Hotels and Personal Services Workers	Mr Benson Oduduru and Mr Nathaniel Lukula.

MADE at Lagos this 12th day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its purport)

The Order dissolves the National Executive Councils of the two factions of both the National Union of Petroleum and Natural Gas Workers and the National Union of Hotels and Personal Services Workers and declares invalid all the conferences held by the two factions of the said Unions.

It further provides for two Administrators to conduct the affairs of the Unions within 3 months of their appointment during which period they are to organise special delegates conference to elect a new National Executive for each Union.





Extraordinary



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No. 64

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Government Notice No. 817

The following is published as Supplement to this Gazette :—

<i>Decree No.</i>	<i>Short Title</i>	<i>Page</i>
32	Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986	A 345

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(1461)



Supplement to Official Gazette Extraordinary No. 64 Vol. 73 15th December,
1986—Part A

CUSTOMS, EXCISE, ETC (MISCELLANEOUS) PROVISIONS
DECREE 1986



Decree No. 32

[See Section 12 (3)] Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The duty payable in respect of all goods imported into Nigeria after 29th September 1986 shall be determined in accordance with the adjusted customs tariff specified in Schedule I to this Decree.

Adjustment of duty payable on imports after 29th September 1986.

(2) The value of goods for the purpose of ascertaining the rate of duty payable on goods affected by subsection (1) of this section shall be determined in accordance with the ruling rate of exchange at the Second-Tier Foreign Exchange Market.

2.—(1) The duty prescribed in Schedule I to the Customs Tariff (Consolidation) Decree 1984 shall be payable on all goods lying in the wharf or airport up to and including 29th September 1986.

Duty payable on imports prior to 29th September 1986.

(2) There shall also be payable an import duty surcharge of 30 per cent on all goods affected by subsection (1) of this section.

(3) In addition to the payment of duty and import duty surcharge specified in subsections (1) and (2) of this section all affected goods shall only be released on the production of a valid import licence.

(4) The value of goods for the purpose of ascertaining the rate of duty or surcharge payable on goods affected by subsections (1) and (2) of this section shall be determined in accordance with the rate of exchange at the First-Tier Foreign Exchange Market.

3.—(1) Notwithstanding any other provisions of this Decree, the provision of section 2 of this Decree shall apply to goods imported into Nigeria if—

Transitional provisions.

(a) where imported by sea—

(i) the relevant bill of lading shows that the goods had been shipped before 29th September 1986 ; or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria on or before 29th September 1986, the licence is valid for foreign exchange and the carrying vessel arrives in Nigeria's territorial waters on or before 29th December 1986 ; or

(iii) the licence is not valid for foreign exchange, the goods had been shipped before 29th September 1986 ;

(b) where imported by air—

(i) the relevant air way bill is dated on or before 29th September 1986 ; or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria on or before 29th September 1986 supported by import licence valid for foreign exchange and the carrying aircraft arrives in Nigeria on or before 29th October 1986 ;

(iii) the licence is not valid for foreign exchange, the goods arrive in Nigeria on or before 29th September 1986 ;

(c) where imported by land—

(i) the relevant bill of lading shows that the goods had been transported on or before 29th September 1986 ; or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria on or before 29th September 1986, and the goods arrive at a customs border on or before 29th October 1986.

Duty payable on other goods.

4. Duty shall be payable in respect of all goods not falling within the provisions of sections 1, 2 and 3 of this Decree by reference to the adjusted customs tariff specified in Schedule I to this Decree and the value of such goods shall be ascertained in accordance with ruling rate of exchange at the Second-Tier Foreign Exchange Market.

Abolition of import or export licence, etc.

5.—(1) Notwithstanding anything to the contrary contained in any other law, as from the commencement of this Decree, any goods unless otherwise prohibited or subject to any restriction under this Decree may be imported into or exported out of Nigeria without a licence.

(2) Accordingly—

1981 No. 2.

(a) the Finance Act 1981 is hereby amended—

(i) in section 1 thereof by substituting for subsection (3), the following new subsection, that is—

“(3) The importation of goods and their components specified in the first column of Part I of Schedule 3 to this Act is prohibited except to the extent specified in the second column thereof.”

(ii) by deleting sections 2, 3, 4 (3) and 5 thereof and Part II of Schedule 3 and Schedule 8 thereto ;

S.I. 17 of 1984.

(b) the Customs Tariff (Import Prohibition) (No. 2) Order 1984 is hereby amended by deleting section 1 thereof.

Abolition of export duty.

6.—(1) As from the commencement of this Decree, all goods, except petroleum and petroleum products, shall be exempted from export duties.

1984 No. 24.

(2) Accordingly, the Customs Tariff (Consolidated) Decree 1984 is hereby amended by deleting sections 5 and 6 thereof and Schedules 3 and 4 thereto.

7.—(1) Subject to the provisions of section 1 of this Decree, Schedule 1 of the Customs Tariff (Consolidation) Decree 1984 (which *inter alia* prescribed tariff description of imported goods and rates of duty thereon) is hereby amended to the extent set out in Schedule I to this Decree.

Amendment of Schedule 1 to Decree No. 24 of 1984.

(2) Schedule 2 to the Customs Tariff (Consolidation) Decree 1984 is hereby amended as follows —

- (a) delete the words "other than heading 30.03A" in item 17A thereof ;
- (b) delete item 20 ;
- (c) renumber item 17A to 19 to read items 17 to 20.

8. The Schedule to the Excise Tariff (Consolidation) Decree 1984 (which described the tariff description and the rate of excise duty payable thereon) is hereby amended as provided in Schedule II to this Decree.

Review of excise tariff. 1984 No. 25.

9. Part II of Schedule I to the Finance Act 1981 (which contains the list of goods prohibited from being imported into Nigeria for trade) is hereby amended as prescribed in Schedule III to this Decree.

Amendment of Part II of Schedule I of Act No. 2 of 1981.

10. Section 71 of the Customs and Excise Management Act 1958 is hereby amended in subsection (3) thereof—

Amendment of 1958 No. 55.

- (a) by substituting for the colon, ":", after the word "Nigeria" in paragraph (b), a full stop ; and
- (b) by deleting the proviso thereto.

11. Section 8 of the Customs Tariff (Consolidation) Decree 1984 and section 4 of the Excise Tariff (Consolidation) Decree 1984 are hereby repealed.

Repeals.

12.—(1) This Decree may be cited as Customs, Excise, etc. (Miscellaneous Provisions) Decree 1986.

Citation, etc.

(2) In this Decree, "petroleum and petroleum products" have the meaning attached thereto in the Petroleum Act 1969.

1969 No. 51.

(3) This Decree shall be deemed to have come into operation on 29th September 1986 except the amendments made to Tariff headings Nos. 03.01 and 03.03 as set out in Schedule 1 to this Decree which shall be deemed to have come into force on 7th May 1984.

(4) Item 13 of Schedule III to this Decree shall come into operation on 1st January 1987.

SCHEDULES

SCHEDULE I

Section 4

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF

PART I

- 01.01-01.04 In headings 01.01-01.04, *delete* the respective rates of duty and *substitute* 20% respectively.
- 01.05 In heading 01.05, *delete* the rate of duty and *substitute* 30%.
- 01.06 In heading 01.06, *delete* the rate of duty and *substitute* 20%.
- 02.01,02.03-02.06 In headings 02.01,02.03-02.06, *delete* the respective rates of duty and *substitute* 30% respectively.
- 02.02 In heading 02.02 *delete* the rate of duty and *substitute* prohibited.
- 03.01 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is —

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

- A. Caught (within or without the territorial waters of Nigeria) and landed by vessels owned by Nigerian companies or citizens, and registered in Nigeria other than those caught and landed by canoes. 20k Free
the kg.
- B. Caught (within or without the territorial waters of Nigeria) and landed by vessels chartered by Nigerian companies or citizens other than those caught and landed by canoes 40k Free
the kg.
- C. Other N1.00 Free
the kg.

03.02 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 30% against the main heading.

03.03 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is —

Tariff Description (2)	Rate of duty	
	Fiscal Entry (3)	Full (4)

- A. Caught (within or without the territorial waters of Nigeria) and landed by vessels owned by Nigerian Companies or citizens, and registered in Nigeria other than those caught and landed by canoes 20k Free
the kg.
- B. Caught (within or without the territorial waters of Nigeria) and landed by vessels chartered by Nigerian companies or citizens, other than those caught and landed by canoes 40k Free
the kg.
- C. Other N1.00 Free
the kg.

SCHEDULE I—continued

04.01 In heading 04.01, *delete* the rate of duty and *substitute* 30%
 04.02 In heading 04.02, *delete* the rate of duty and *substitute* the following sub-heading and rates of duty applicable thereto, that is—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A.	Imported in bulk for Industrial use	15%	Free
B.	Other	30%	Free

04.03 In heading 04.03, *delete* the rate of duty and *substitute* 50%.
 04.04 In heading 04.04, *delete* the rate of duty and *substitute* 60%.
 04.05 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
 A&B "Fiscal Entry" and "Full" and *insert* prohibited against the main heading.
 04.06-04.07 In headings 04.06-04.07, *delete* the respective rates of duty and *substitute* 30% respectively.
 05.01 In heading 05.01, *delete* the rate of duty and *substitute* 60%.
 05.02-05.03 In headings 05.02-05.03, *delete* the respective rates of duty and *substitute* 45% respectively.
 05.04 In heading 05.04, *delete* the rate of duty and *substitute* 30%.
 05.07-05.08 In headings 05.07-05.08, *delete* the respective rates of duty and *substitute* 30% respectively.
 05.09 and 05.12 In headings 05.09 and 05.12, *delete* the respective rates of duty and *substitute* 60% respectively.
 05.13 In heading 05.13, *delete* the rate of duty and *substitute* 30%.
 05.14 In heading 05.14, *delete* the rate of duty and *substitute* 15%.
 06.01-06.02 In headings 06.01-06.02, *delete* the respective rates of duty and *substitute* prohibited respectively.
 06.03-06.04 In headings 06.03-06.04, *delete* the respective rates of duty and *substitute* prohibited respectively.
 07.01 In heading 07.01, *delete* the rate of duty and *substitute* prohibited.
 07.02-07.06 In headings 07.02-07.06, *delete* the respective rates of duty and *substitute* prohibited respectively.
 08.01-08.13 In heading 08.01-08.13, *delete* the respective rates of duty and *substitute* prohibited respectively.
 09.01 In heading 09.01, *delete* the rate of duty and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A.	Beans, whether or not roasted or free of caffeine	30%	Free
B.	Other	50%	Free

SCHEDULE I—*continued*

- 09.02 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 30% against the main heading.
- 09.03 In heading 09.03, *delete* the rate of duty and *substitute* 30%.
- 10.02-10.04 In headings 10.02-10.04, *delete* the respective rates of duty and *substitute* 30% respectively.
- 10.01,10.05-10.06 In headings 10.01, 10.05-10.06, *delete* the respective rates of duty and *substitute* Prohibited respectively.
- 10.07 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 50% against the main heading.
- 11.01, 11.02-11.08 In headings 11.01,11.02-11.08, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* Prohibited against the main headings respectively.
- 11.04-11.05 In headings 11.04-11.05, *delete* the respective rates of duty and *substitute* 60% respectively.
- 11.07-11.09 In headings 11.07-11.09, *delete* the respective rates of duty and *substitute* 40% respectively.
- 12.01 In heading 12.01, *delete* the rate of duty and *substitute* 20%.
- 12.02 In heading 12.02, *delete* the rate of duty and *substitute* 25%.
- 12.03 In heading 12.03, *delete* the rate of duty and *substitute* 10%.
- 12.06 In heading 12.06, *delete* the rate of duty and *substitute* 20%.
- 12.08-12.09 In headings 12.08-12.09, *delete* the respective rates of duty and *substitute* 30% respectively.
- 13.02 In heading 13.02, *delete* the rate of duty and *substitute* 20%.
- 14.01-14.03 & 14.05 In headings 14.01-14.03 and 14.05, *delete* the respective rates of duty and *substitute* 30% respectively.
- 15.01-15.02 In headings 15.01-15.02, *delete* the respective rates of duty and *substitute* 20% respectively.
- 15.03-15.04 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 20% against the main headings respectively.
- 15.05 In heading 15.05, *delete* the rate of duty and *substitute* 20%.
- 15.06 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- 15.07 A&B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* Prohibited against the main heading.
- 15.08, 15.10-15.12 In headings 15.08, 15.10-15.12, *delete* the respective rates of duty and *substitute* 20% respectively.

SCHEDULE I—continued

- 15.13 In heading 15.13, delete the rate of duty and substitute 40%.
- 15.15-15.17 In headings 15.15-15.17, delete the respective rates of duty and substitute 20% respectively.
- 16.01-16.03
A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 40% against the main headings respectively.
- 16.05 In heading 16.05, delete the rate of duty and substitute 100%.
- 17.02-17.03 In headings 17.02-17.03, delete the respective rates of duty and substitute 30% respectively.
- 17.04 In heading 17.04, delete the rate of duty and substitute 50%.
- 18.03-18.04 In headings 18.03-18.04, delete the respective rates of duty and substitute 40% respectively.
- 18.05 In heading 18.05, delete the rate of duty and substitute 45%.
- 18.06 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 50% against the main heading.
- 19.02 In heading 19.02, delete the rate of duty and substitute 30%.
- 19.03-19.04 In headings 19.03-19.04, delete the respective rates of duty and substitute 40% respectively.
- 19.05, 19.07 &
19.08 In headings 19.05, 19.07 and 19.08 delete the respective rates of duty and insert prohibited against the main heading.
- 20.01 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert prohibited against the main heading.
- 20.02 A, B
& C In sub-headings A, B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert prohibited against the main heading.
- 20.03-20.04, &
20.06 In headings 20.03-20.04, and 20.06 delete the respective rates of duty and substitute prohibited.
- 20.05 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 60% against the main heading.
- 20.07 In heading 20.07, delete the rate of duty and substitute 50%.
- 21.02 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 50% against the main heading.
- 21.06 In heading 21.06 delete the rate of duty and substitute 15%.
- 21.07 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 40% against the main heading.
- 22.01 A & B In sub-headings 22.01 A and B delete the headings in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert Prohibited against the main heading.

SCHEDULE I—continued

- 22.02 In heading 22.02 *delete* the rate of duty and *substitute* prohibited against the main heading.
- 22.03 In heading 22.03 *delete* the rate of duty and *substitute* prohibited.
- 22.07 In heading 22.07 *delete* the rate of duty and *substitute* 100%.
- 22.08 In heading 22.08 *delete* the rate of duty and *substitute* 20%.
- 22.09 In heading 22.09 *delete* the rate of duty and *substitute* 100%.
- 22.10 In heading 22.10 *delete* the rate of duty and *substitute* 20%.
- 23.01, 23.03, 23.04 & 23.05 In headings 23.01, 23.03, 23.04 and 23.05 *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 30% against their respective main headings.
- 23.02, 23.06 & 23.07 In headings 23.02, 23.06 and 23.07 *delete* the respective rates of duty and *insert* prohibited against the main heading.
- 24.02 A, B and C In sub-headings A, B and C of Tariff heading 24.02 *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following new sub-headings and the applicable rate of duty thereof, that is—
- | Tariff Description
(2) | Rate of Duty | |
|---------------------------|---------------------|-------------|
| | Fiscal Entry
(3) | Full
(4) |
| A. Cigarettes | Prohibited | Free |
| B. Other | 100% | Free |
- 25.02 In heading 25.02 *delete* the rate of duty and *substitute* 10%.
- 25.03 & 25.04 In headings 25.03 and 25.04 *delete* the rates of duty and *substitute* 10% respectively.
- 25.05-25.08 In headings 25.05-25.08 *delete* the rates of duty and *substitute* 20% respectively.
- 25.10-25.13 In headings 25.10-25.13 *delete* the rates of duty and *substitute* 10% respectively.
- 25.17 In heading 25.17 *delete* the rate of duty and *substitute* 30%.
- 25.19 In heading 25.19 *delete* the rate of duty and *substitute* 10%.
- 25.20 A & B In sub-headings A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10% against the main heading.
- 25.21 & 25.22 In headings 25.21 and 25.22 *delete* the respective rates of duty and *substitute* 10% respectively.
- 25.24 In heading 25.24 *delete* the rate of duty and *substitute* 10%.
- 25.26 In heading 25.26 *delete* the rate of duty and *substitute* 10%.
- 25.28 In heading 25.28 *delete* the rate of duty and *substitute* 10%.
- 25.30 In heading 25.30 *delete* the rate of duty and *substitute* 10%.
- 25.31 A, B & C In sub-headings A, B and C *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10% against the main heading.
- 25.32 A & B In sub-headings A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10% against the main heading.
- 26.01-26.04 In headings 26.01-26.04 *delete* the respective rates of duty and *substitute* 10% respectively.
- 27.01-27.06 In headings 27.01-27.06 *delete* the respective rates of duty and *substitute* 10% respectively.
- 27.07-27.08 A & B In sub-headings A and B of Tariff headings 27.07 and 27.08 *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10% respectively against the main headings.

SCHEDULE I—continued

- 27.09 In heading 27.09 delete the rate of duty and substitute 10%.
- 27.10 & In headings 27.10 and 27.11 delete the respective rates of duty and substitute 10% respectively.
- 27.11
- 27.12-27.16 In headings 27.12-27.16 delete the respective rates of duty and substitute 20% respectively.
- 28.01-28.06 In headings 28.01-28.06 delete the respective rates of duty and substitute 10% respectively.
- 28.08-28.32 In headings 28.08-28.32 delete the respective rates of duty and substitute 10% respectively.
- 28.35-28.52 In headings 28.35-28.52 delete the respective rates of duty and substitute 10% respectively.
- 28.54-28.58 In headings 28.54-28.58 delete the respective rates of duty and substitute 10% respectively.
- 29.01-29.45 In headings 29.01- 29.45 delete the respective rates of duty and substitute 10% respectively.
- 30.01-30.03 In headings 30.01-30.03 delete the respective rates of duty and substitute 10% respectively.
- 30.04 & In headings 30.04 and 30.05 delete the respective rates of duty and substitute 15% respectively.
- 30.05
- 32.01 In heading 32.01 delete the rate of duty in the column "Fiscal Entry" and substitute 10%.
- 32.03 & In headings 32.03 and 32.04 delete the respective rates of duty in the columns "Fiscal Entry" and substitute 10% respectively.
- 32.04
- 32.06 In heading 32.06 delete the rate of duty in the column "Fiscal Entry" and substitute 10%.
- 32.09 In heading 32.09 delete the rate of duty in the column "Fiscal Entry" and substitute 20%.
- 32.10 In heading 32.10 delete the rate of duty in the column "Fiscal Entry" and substitute 30%.
- 32.11 In heading 32.11 delete the rate of duty in the column "Fiscal Entry" and substitute 20%.
- 32.12 In heading 32.12 delete the rate of duty in the column "Fiscal Entry" and substitute 20%.
- 32.13 A,B & C In sub-headings A, B and C delete the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and insert 30% against the main heading.
- 33.01 In heading 33.01 delete the rate of duty in the column "Fiscal Entry" and substitute 10%.
- 33.06 In sub-headings A-E delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is—
- A - E

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Dentifrices; mouth washes; medicated dusting powders and all lotions and creams for baby care accepted as such by the Board; and Shampoos and Shaving Creams	30%	Free
B. Solution for medicinal uses	20%	Free
C. Other (including cosmetics and Liquid perfumes containing alcohol)	100%	Free

SCHEDULE I—continued

- 34.01 In heading 34.01 *delete* the rate of duty and *substitute* 40%.
- 34.02 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 40% against the main heading.
- 34.04 & In headings 34.04 and 34.05 *delete* the respective rates of duty in the columns
34.05 "Fiscal Entry" and *substitute* 30% respectively.
- 34.06 In heading 34.06 *delete* the rate of duty in the column "Fiscal Entry" and
substitute 35%.
- 34.07 In heading 34.07 *delete* the rate of duty in the column "Fiscal Entry" and
substitute 30%.
- 35.01- In sub-headings A and B of Tariff headings 35.01-35.05 *delete* the entries in
35.05 the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10%
A & B against their respective main headings.
- 35.06 In sub-headings A and B *delete* the Entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 25% against the main heading.
- 35.07 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- 36.01 In heading 36.01 *delete* the rate of duty in the column "Fiscal Entry" and
substitute 20%.
- 36.02 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- 36.04 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- 36.05 In sub-headings 36.05 A and B *delete* the respective rates of duty in the column
A & B "Fiscal Entry" and *substitute* 100% and 20% respectively.
- 36.06 In heading 36.06 *delete* the rate of duty in the column "Fiscal Entry" and *sub-*
stitute 40%.
- 36.08 In heading 36.08 *delete* the rate of duty in the column "Fiscal Entry" and *sub-*
stitute 30 %.
- 37.01 In sub-headings 37.01 A and B *delete* the respective rates of duty in the column
A & B "Fiscal Entry" and *substitute* 10% and 30% respectively.
- 37.02- In sub-headings A and B of Tariff headings 37.02- 37.04 *delete* the entries in the
37.04 columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 30%
A & B against their respective main headings.
- 37.07 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 30% against the main headings.
- 37.08 In heading 37.08 *delete* the rate of duty in the column "Fiscal Entry" and *sub-*
stitute 20%.
- 38.01- In headings 38.01-38.09 *delete* the respective rates of duty in the column "Fiscal
38.09 Entry" and *substitute* 15% respectively.

SCHEDULE I—continued

38.11 In heading 38.11 *delete* the rate of duty in the columns "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Disinfectants/Insecticides	30%	Free
B. Other	10%	Free

38.12-38.18 In headings 38.12-38.18 *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.

38.19 In sub-heading A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 15% against the main heading in column (3) and "Free" in column (4).

39.01 In Sub-headings A-D *delete* the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Glues and Adhesives	20%	Free
B. Alkyd Resins	30%	Free
C. Other including artificial resins in granules, flakes or powder or liquid form	15%	Free

39.02 In sub-headings A-F *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Matting Plastic film in rolls or Sheets including Polyethylene and regenerated cellulose	25%	Free
B. Formica	25%	Free
C. Other including artificial resins in granules, flakes or powder or liquid form.	15%	Free

39.03 In sub-headings A-D *delete* the entries in the columns "Tariff Description" A-D "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading

SCHEDULE I—continued

and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Matting, Plastic films in rolls or sheets including poly-ethylene and regenerated cellulose	25%	Free
B. Other including artificial resins in granules, flakes or powder or liquid form	15%	Free

39.04-A & D In sub-headings A-D *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Matting, Plastic films in rolls or sheets including poly-ethylene and regenerated cellulose	25%	Free
B. Other including artificial resins in granules, flakes or powder or liquid form	15%	Free

39.05 A-D & 39.06 A-D In sub-headings A-D *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Matting, Plastic films in rolls or sheets including poly-ethylene and regenerated cellulose	25%	Free
B. Other including artificial resins in granules, flakes or powder or liquid form	15%	Free

39.07 A-D In sub-headings A-D *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings

SCHEDULE I—continued

and the rates of duty applicable thereto, that is—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	A. Accessories for use with industrial machinery or life-saving appliances, gauze and screening for mining activities, and banana wrapping (being clear polyethylene endless tube perforated latitudinally and longitudinally with minimum width of 66 cm)	20%	Free
	B. Articles of apparel and clothing accessories	Prohibited	Free
	C. Corrugated sheets for roofing and ridging and pipes, sanitary wares and parts thereof	40%	Free
	D. Cushions, mattresses, pillows and venetian blinds	Prohibited	Free
	E. Tiles, and floor coverings in rolls, plastic ceiling boards and acoustic tiles	30%	Free
	F. Other	Prohibited	Free.
40.01-40.04	In headings 40.01-40.04 <i>delete</i> the respective rates of duty in the column "Fiscal Entry" and <i>substitute</i> 20% respectively.		
40.05-40.06	In headings 40.05-40.06 <i>delete</i> the respective rates of duty in the column "Fiscal Entry" and <i>substitute</i> 25% respectively.		
40.07	In heading 40.07 <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 30%.		
40.08	In sub-heading A and B <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> 30% against the main heading.		
A & B 40.09	In heading 40.09 <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 30%.		
40.10	In heading 40.10 <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 20%.		
40.11	In sub-headings A-E <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> 20% against the main heading.		
A & E 40.12	In heading 40.12 <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 20%.		
40.13	In sub-headings 40.13 A and B <i>delete</i> the respective rates of duty in the column "Fiscal Entry" and <i>substitute</i> 20% and Prohibited respectively.		
A & B 40.14	In sub-heading A-C <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings		
A-C	and the rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	A. Accessories imported for use with industrial machinery	15%	Free
	B. Other, including cushions, mattresses and pillows	30%	Free.
40.15	In heading 40.15 <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 30%.		
40.16	In heading 40.16 <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 40%.		

SCHEDULE I—*continued*

- 41.01
A&B In sub-heading 41.01 A and B, *delete* the entries in the column "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10% against the main heading.
- 41.02-41.05 In heading 41.02-41.05 *delete* the respective rate of duty in the columns "Fiscal Entry" and *substitute* 20% respectively.
- 41.06 In heading 41.06 *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 25%.
- 41.08-41.10 In headings 41.08-41.10 *delete* the respective rates of duty in the columns "Fiscal Entry" and *substitute* 25% respectively.
- 42.01-42.06 In headings 42.01-42.06, *delete* the respective rates of duty in the columns "Fiscal Entry" and *substitute* "Prohibited".
- 43.01 In heading 43.01, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 20%.
- 43.02-43.04 In heading 43.02-43.04, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* Prohibited respectively.
- 44.01 In heading 44.01, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 60%.
- 44.02 In heading 44.02, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 60%.
- 44.03-44.05 In headings 44.03-44.05, *delete* the rates of duty in the columns "Fiscal Entry" and *substitute* Prohibited respectively.
- 44.07 In heading 44.07, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 10%.
- 44.09 In heading 44.09, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 20%.
- 44.11-44.14 In headings 44.11-44.14, *delete* the rates of duty in the columns "Fiscal Entry" and *substitute* 20% respectively.
- 44.15-44.19 In headings 44.15-44.19, *delete* the rates of duty in the column "Fiscal Entry" and *substitute* 25% respectively.
- 44.20-44.22 In headings 44.20-44.22, *delete* the rates of duty in the column "Fiscal Entry" and *substitute* 30% respectively.
- 44.23 In heading 44.23, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 60%.
- 44.24 In heading 44.24, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 50%.
- 44.25
44.26 In sub-headings 44.25-44.26 A and B *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 25% against the main heading.
- A&B

SCHEDULE I—continued

44.28 A&B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Splints and skillets	30%	Free
B. Toothpick	60%	Free
C. Other	30%	Free.

45.01-45.02 In headings 45.01 and 45.02, delete the rates of duty in the column "Fiscal Entry" and substitute 10% respectively.

45.03B In heading 45.03B, delete the rate of duty in the column "Fiscal Entry" and substitute 30%.

45.04 A&B In sub-headings 45.04 A and B, delete the respective rates of duty in the column "Fiscal Entry" and substitute 20% and 30% respectively.

46.02 A&B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry, and "Full" and 50% insert against the main heading.

46.03 In heading 46.03, delete the rate of duty in the column "Fiscal Entry" and substitute 50%.

47.01-47.02 In headings 47.01 and 47.02, delete the rates of duty in the column "Fiscal Entry" and substitute 15% respectively.

48.01 A&B In sup-headings A and B, delete the entries in the columns "Tariff Description" "Fiscal Entry" and Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Teleprinter paper, wheatstone paper (mors Tape) and spool paper (for example, lithographic and monotype spool paper) Exercise book paper	20%	Free
B. Newsprint, Craft paper	50%	Free
C. Other	25%	Free

48.03-48.04 In headings 48.03-48.04 delete the rates of duty in the columns "Fiscal Entry" and substitute 25% respectively.

48.05 A&B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 25% against the main heading.

48.07 A&B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.

In heading 48.08, delete the rate of duty in the column "Fiscal Entry" and substitute 20%

SCHEDULE I—*continued*

- 48.10-48.14 In headings 48.10-48.14, *delete* the rates of duty in the columns "Fiscal Entry" and *substitute* 30% respectively.
- 48.15
A & B In sub-headings A and B, *delete* the rates of duty in the columns "Fiscal Entry" and *substitute* 25% and 30% respectively.
- 48.16
A & B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 25% against the main heading.
- 48.18-48.19 In headings 48.18—48.19, *delete* the rates of duty in the columns "Fiscal Entry" and *substitute* 30% respectively.
- 48.20
A & B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 25% against the main heading.
- 48.21
A-E In sub-headings A-E, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 30% against the main heading.
- 49.07A In sub-heading 49.07A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 30%.
- 49.08 In heading 49.08, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 20%.
- 49.09-49.10 In headings 49.09—49.10, *delete* the rates of duty in the columns "Fiscal Entry" and *substitute* 30% respectively.
- 49.11
A & B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* 40% against the main heading.
- Chapters
- 50-60. In headings 50.09, 51.04 A and B, 52.02, 53.11, 53.12, 54.05, 55.08, 55.09 A and B, 56.07 A and B, 57.10, 57.11, 57.12, 58.04, 58.08, 58.10, 59.03, 59.07, 59.08, 59.11, 59.12, 59.13A, 59.14, 60.01, 60.03, 60.04, 60.05, 60.06 A and B, 61.01, 61.02, 61.03, 61.04, 61.05, 61.06, 62.01, 62.02B, 63.01, 63.02, 64.01-64.04 and 70.20, *delete* the respective rates of duty and *insert* "prohibited" against the respective headings.
- 50.01-50.03 In headings 50.01-50.03, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 10% respectively.
- 50.04-50.05 In headings 50.04-50.05, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.
- 50.07 In heading 50.07, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 15%.
- 51.01-51.03 In headings 51.01-51.03, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.
- 52.01 In headings 52.01 *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 15%.
- 53.01-53.05 In headings 53.01-53.05, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 10% respectively.
- 53.06-53.10 In headings 53.06-53.10, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.

SCHEDULE I—continued

- 54.01-54.02 In headings 54.01-54.02, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 10% respectively.
- 54.03-54.04 In headings 54.03-54.04, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.
- 55.01-55.04 In headings 55.01-55.04, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 20% respectively.
- 55.05-55.07 In headings 55.05-55.07, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 25% respectively.
- 56.01-56.03 In headings 56.01-56.03, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 10% respectively.
- 56.04-56.06 In headings 56.04-56.06, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.
- 57.01-57.04 In headings 57.01-57.04, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 10% respectively.
- 57.06
& 57.07 In headings 57.06 and 57.07, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 15% respectively.
- 58.01-58.02 In headings 58.01 and 58.02, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 70% respectively.
- 58.05
A & B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 20%, against the main heading.
- 58.06 In heading 58.06, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 50%.
- 58.07
A & B In sub-headings A and B, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 20% and 40% respectively.
- 59.01 In heading 59.01, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 10%.
- 59.02
A & B In sub-headings A and B, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 70% and 15% respectively.
- 59.04 In heading 59.04 *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 20%.
- 59.05
& 59.06 In headings 59.05 and 59.06, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 30 % respectively.
- 59.10 In heading 59.10, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 30%.
- 59.13B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 20%.
- 59.15-59.16 In headings 59.15-59.16, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 20% respectively.
- 60.02 In heading 60.02, *delete* the rate of duty and *substitute* 20%.
- 61.07 In heading 61.07, *delete* the rate of duty and *substitute* 60%.

SCHEDULE I—*continued*

61.09 In sub-headings A and B, *delete* the rates of duty and *insert* the following rates
A & B of duty applicable thereto, that is —

	Tariff Description	Rate of Duty	
		Fiscal Entry	Full
	(2)	(3)	(4)
A.	Brassiere cups and lacra	15%	Free
B.	Other	60%	Free

- 61.10B In sub-heading 61.10B, *delete* the rate of duty and *substitute* 30%.
- 61.11 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- 62.01 In heading 62.01, *delete* the rate of duty and *substitute* 30%.
- 62.03 In heading 62.03, *delete* the rate of duty and *substitute* 60%.
- 62.04 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 60% against the main heading.
- 62.05 In heading 62.05, *delete* the rate of duty and *substitute* 60%.
- 64.05 In sub-headings A, B and C, *delete* the entries in the columns "Tariff Descrip-
A, B & C tion", "Fiscal Entry" and "Full" and *insert* 40% against the main heading.
- 64.06 In heading 64.06, *delete* the rate of duty and *substitute* 30%.
- 65.01- In headings 65.01-65.02, *delete* the respective rates of duty and *substitute* 30%
65.02 respectively.
- 65.07 In heading 65.07, *delete* the rate of duty and *substitute* 30%.
- 66.01- In headings 66.01-66.02, *delete* the respective rates of duty and *substitute* 30%
66.02 respectively.
- 66.03 In heading 66.03, *delete* the rate of duty and *substitute* 20%.
- 67.01- In headings 67.01-67.03, *delete* the respective rates of duty and *substitute* 70%
67.03 respectively.
- 67.04 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 60% against the main headings.
- 68.01- In headings 68.01-68.03, *delete* the respective rates of duty and *substitute* 20%
68.03 respectively.
- 68.04 In heading 68.04, *delete* the rate of duty and *substitute* 15%.
- 68.06 In heading 68.06, *delete* the rate of duty and *substitute* 15%.
- 68.07 In heading 68.07, *delete* the rate of duty and *substitute* 20%.
- 68.08 In heading 68.08, *delete* the rate of duty and *substitute* 30%.
- 68.09 In heading 68.09, *delete* the rate of duty and *substitute* 40%.
- 68.10-68.12 In headings 68.10-68.12, *delete* the respective rates of duty and *substitute* 30%
respectively.

SCHEDULE I—continued

- 68.13B In sub-heading 68.13B, delete the rate of duty and substitute 30%.
- 68.14B In sub-heading 68.14B, delete the rate of duty and substitute 20%.
- 68.15 In heading 68.15, delete the rate of duty and substitute 30%.
- 68.16 In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.
- A & B
- 69.01-69.03 In headings 69.01-69.03, delete the respective rates of duty and substitute 20% respectively.
- 69.12 In heading 69.12, delete the sub-headings A and B and insert 60% against the main heading.
- 70.01, In headings 70.01, 70.02-70.05, delete the respective rates of duty and substitute 15% respectively.
- 70.02-70.05
- 70.06-70.07 In headings 70.06-70.07, delete the respective rates of duty and substitute 20%.
- 70.09 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 40% against the main heading.
- 70.10 In heading 70.10, delete the rate of duty and substitute 40%.
- 70.12 In heading 70.12, delete the rate of duty and substitute 30%.
- 70.13 In heading 70.13, delete the rate of duty and substitute 40%.
- 70.14 In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.
- A & B
- 70.15 In heading 70.15, delete the rate of duty and substitute 30%.
- 70.16 In heading 70.16, delete the rate of duty and substitute 70%.
- 70.17-70.18 In headings 70.17-70.18, delete the respective rates of duty and substitute respectively 20%.
- 70.19 In heading 70.19, delete the rate of duty and substitute 70%.
- 70.20 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 25% against the main heading.
- 70.21 In heading 70.21, delete the rate of duty and substitute 30%.
- 71.01-71.04 In headings 71.01-71.04, delete the respective rates of duty and substitute respectively 70%.
- 71.05-71.08 In sub-headings A and B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 70% respectively against the main headings.
- A & B
- 71.09-71.11 In headings 71.09-71.11, delete the respective rates of duty and substitute respectively 70%.
- 71.12-71.16 In headings 71.12-71.16 delete the respective rates of duty and substitute prohibited respectively.
- 72.01 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 70% against the main heading.
- 73.01-73.06 In headings 73.01-73.06, delete the respective rates of duty and substitute respectively 10%.

SCHEDULE I—continued

- 73.07-73.09 In headings 73.07-73.09, delete the respective rates of duty and substitute respectively 15%.
- 73.10-73.11 In headings 73.10-73.11, delete the respective rates of duty and substitute respectively 40%.
- 73.12 In heading 73.12, delete the rate of duty and substitute 20%.
- 73.13A In sub-heading 73.13A, delete the rate of duty and substitute 30%.
- 73.14-73.15 In headings 73.14-73.15, delete the respective rates of duty and substitute 20%.
- 73.16 In heading 73.16, delete the rate of duty and substitute 10%.
- 73.17-73.20 In headings 73.17-73.20, delete the respective rates of duty and substitute respectively 15%.
- 73.21-73.22 In headings 73.21-73.22, delete the respective rates of duty and substitute respectively 40%.
- 73.23 In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 40% against the main heading.
- 73.24 In heading 73.24, delete the rate of duty and substitute 40%.
- 73.25 In heading 73.25, delete the rate of duty against the main heading and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

A. Galvanised stranded wire	20%	Free
B. Other	30%	Free

- 73.26-73.27 In headings 73.26-73.27, delete the respective rates of duty and substitute respectively 25%.
- 73.30 In heading 73.30, delete the rate of duty and substitute 25%.
- 73.31-73.32 In headings 73.31-73.32, delete the respective rates of duty and substitute respectively 40%.
- 73.33-73.35 In headings 73.33-73.35, delete the respective rates of duty and substitute respectively 25%.
- 73.36 A, B & C In sub-headings A, B & C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.
- 73.38 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.
- 73.40B In sub-heading 73.40B, delete the rate of duty and substitute 30%.
- 74.01-74.02 In headings 74.01-74.02, delete the respective rates of duty and substitute respectively 10%.
- 74.03 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% against the main heading.
- 74.04 In heading 74.04, delete the rate of duty and substitute 15%.
- 74.05 In heading 74.05, delete the rate of duty and substitute 20%.
- 74.06 In heading 74.06, delete the rate of duty and substitute 10%.
- 74.07-74.08 In headings 74.07-74.08, delete the respective rates of duty and substitute respectively 15%.

SCHEDULE I—continued

- 74.10-74.11, 74.15-74.16 In headings 74.10-74.11 and 74.15-74.16, delete the respective rates of duty and substitute respectively 20%.
- 74.17-74.18 In headings 74.17-74.18, delete the respective rates of duty and substitute respectively 30%.
- 74.19B In sub-heading 74.19B, delete the rate of duty and substitute 30%.
- 75.01 In heading 75.01, delete the rate of duty and substitute 10%.
- 75.02-75.03 A, B & C In sub-headings A, B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% respectively against the main headings.
- 75.04-75.05 In headings 75.04-75.05, delete the respective rates of duty and substitute respectively 15%.
- 75.06 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.
- 76.01 In heading 76.01, delete the rate of duty and substitute 10%.
- 76.02 A & B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% against the main heading.
- 76.03 A 1 & 2 & B In sub-heading A1 and 2 and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Corrugated Galvanised Sheets	30%	Free
B. Other	20%	Free

- 76.04 A & B In sub-headings A and B, delete the entries in columns "Tariff Description", "Fiscal Entry" and "Full" and insert 20% against the main heading.
- 76.05 In heading 76.05, delete the rate of duty and substitute 10%.
- 76.06-76.07 In headings 76.06-76.07, delete the respective rates of duty and substitute respectively 15%.
- 76.08-76.11 In headings 76.08-76.11, delete the respective rates of duty and substitute respectively 30%.
- 76.12 In heading 76.12, delete the rate of duty and substitute 20%.
- 76.15 In heading 76.15, delete the rate of duty and substitute 30%.
- 76.16 A, B, & C In sub-heading 76.16 A, B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable thereto—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Aluminium slugs	20%	Free
B. Other	30%	Free

- 77.01 In heading 77.01, delete the rate of duty and substitute 10%.

SCHEDULE I—continued

77.02 In sub-headings A, B, C, D and E, *delete* the entries in the columns "Tariff
A,B,C, Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and
D,&E rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Bars, Rods, Tubes, Pipes, Hollow bars	15%	Free
B. Angles, Shapes and sections, wire, plates and sheets ..	15%	Free
C. Powders and flakes	10%	Free
D. Foil	20%	Free
E. Other Articles	30%	Free.

77.04 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty
applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Wire, Single Strand, uncoated	15%	Free
B. Other	30%	Free

78.01 In heading 78.01, *delete* the rate of duty and *substitute* 10%.

78.02 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 15% against the main heading.

78.03 In heading 78.03, *delete* the rate of duty and *substitute* 15%.

78.04 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and Full" and *insert* the following sub-headings and rates of duty
applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Powders and Flakes	10%	Free
B. Foil	20%	Free

78.05 In heading 78.05, *delete* the rate of duty and *substitute* 15%.

78.06 In heading 78.06, *delete* the rate of duty and *substitute* 30%.

79.02 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and *insert* 15% against the main heading.

SCHEDULE I—continued

79.03
A, B & C

In sub-headings A, B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-heading and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Plates, Sheets and Strips	15%	Free
B. Powders and Flakes	19%	Free
C. Foil	20%	Free

79.04
79.06
80.01
80.02
A & B
80.03
80.04
A & B

In heading 79.04, delete the rate of duty and substitute 15%.
In heading 79.06, delete the rate of duty and substitute 30%.
In heading 80.01, delete the rate of duty and substitute 10%.
In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% against the main heading.
In heading 80.03, delete the rate of duty and substitute 15%.
In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Powders and Flakes	10%	Free
B. Foil	20%	Free

80.05
80.06
A & B
81.01 &
81.04
A & B
82.01
82.02
A & B
82.03
82.04
A & B

In heading 80.05, delete the rate of duty and substitute 15%.
In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main headings.
In sub-headings A and B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively 15% against the main headings.
In heading 82.01, delete the rate of duty and substitute 15%.
In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% against the main heading.
In heading 82.03, delete the rate of duty and substitute 15%.
In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Corkscrews, nut crackers, egg whisks and similar tools mainly used for domestic purposes	30%	Free
B. Other	15%	Free

82.08
82.09
A & B

In heading 82.08, delete the rate of duty and substitute 30%.
In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 20% against the main heading.

SCHEDULE I—continued

- 82.11-82.13 In headings 82.11-82.13, delete the respective rates of duty and substitute respectively 20%.
- 82.14 In heading 82.14, delete the rate of duty and substitute 30%.
- 82.15 In heading 82.15, delete the rate of duty and substitute 20%.
- 83.01-83.03 In headings 83.01-83.03, delete the respective rates of duty and substitute respectively 25%.
- 80.04-83.05 In headings 83.04-83.05, delete the respective rates of duty and substitute respectively 30%.
- 83.06 In heading 83.06, delete the rate of duty and substitute 50%.
- 83.07 In heading 83.07, delete the rate of duty and substitute 20%.
- 83.08 In heading 83.08, delete the rate of duty and substitute 15%.
- 83.09 In heading 83.09, delete the rate of duty and substitute 20%.
- 83.11, 83.13-83.14 In headings 83.11, 83.13-83.14, delete the respective rates of duty and substitute respectively 30%.
- 83.15 In heading 83.15, delete the rate of duty and substitute 20%.
- 84.01-84.03 In sub-headings A and B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively 10% against the main headings.
- 84.05
A & B
- 84.06 In sub-headings A (i) and (ii), B (i) and (ii) and C, delete the entries in the columns A i & ii "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-B i & ii & headings and rates of duty applicable thereto, that is—
- C

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Commercial Aircraft engines, Marine diesel engines, Stationery engines and other parts thereof :		
(1) Complete	10%	Free
(2) Spare parts and CKD	5%	Free.
B. Marine Petrol Engines, other Vehicle engines and parts thereof :		
(1) Complete	15%	Free
(2) Spare parts and CKD	10%	Free
C. Private Aircraft Engines and parts thereof :	100%	Free.

84.07 A & B

In sub-headings 84.07 A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. Spare parts and CKD	10%	Free.

SCHEDULE I—continued

84.08
A (1)
& (2)
B (1)
& (2)

In sub-headings A (1) and (2) and B (1) and (2) delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
(A) Complete	15%	Free
(B) CKD and spare parts	10%	Free.

84.09
A & B

In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. Spare parts and CKD	10%	Free

84.10
A (i) &
(ii)
B (i) &
(ii)

In sub-headings A (i) and (ii) and B (i) and (ii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
(A) Complete	15%	Free
(B) Spare parts and CKD	10%	Free.

84.11
A & B
(1) &
(2)

In sub-headings A and B (1) and (2), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

SCHEDULE I—continued

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		A. Compressors for use in domestic Refrigerators and air-conditioners :	
	(1) Complete	15%	Free
	(2) CKD and spare parts	10%	Free
B. Other and parts thereof :			
	(1) Complete	15%	Free
	(2) CKD and Spare parts	10%	Free.

84.12
A (i),
(ii) &
(iii)
B (i),
(ii) &
(iii)

In sub-headings A (i), (ii) and (iii) and B (i), (ii) and (iii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		A. For Industrial use—	
	(1) Complete	15%	Free
	(2) CKD and spare parts	10%	Free.
B. Other including Domestic Appliances :			
	(1) Complete	70%	Free
	(2) CKD and spare parts	65%	Free.

84.13-
84.14
A & B

In sub-headings A and B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively the following sub-headings and rates of duty applicable thereto, that is—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		A. Complete .. .. .		15%	Free
B. CKD and spare parts		10%	Free.

84.15
A (i),
(ii) &
(iii)
B (i),
(ii) &
(iii)

In sub-headings A (i), (ii) and (iii) and B (i), (ii) and (iii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

SCHEDULE I—continued

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
84.16 A & B	A. For Industrial use :		
	(1) Complete	15%	Free.
	2) CKD and spare parts	10%	Free.
	B. Other including domestic appliances :		
	(1) Complete	50%	Free.
	(2) CKD and spare parts	45%	Free.
	In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
84.17 A (i), (ii) & (iii) B (i), (ii) & (iii)	A. Complete	15%	Free.
	B. CKD and spare parts	10%	Free.
	In sub-headings A(i), (ii) and (iii) and B(i), (ii) and (iii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
84.18 A (i) & (ii) B (i), (ii) & (iii)	A. Hay Driers and Autoclave	5%	Free.
	B. Other :		
	1. Complete	15%	Free.
	2. CKD and spare parts	10%	Free.
	In sub-headings A (i) & (ii) and B (i), (ii) & (iii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A. Complete		15%	Free.
B. Spare parts		10%	Free.

SCHEDULE I—continued

84.19 In sub-headings A (i) and (ii) and B (i), (ii) & (iii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

A (i) &
(ii)
B (i), (ii)
& (iii)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
	A. For Industrial Use :	
1. Complete	15%	Free
2. CKD and spare parts	10%	Free.
B. Other	50%	Free.

84.20 In sub-headings A (i) and (ii) and B (i) and (ii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

A (i) & (ii)

B (i) &

(ii)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
	A. Complete	15%	Free
B. CKD and spare parts	10%	Free.

84.21 In sub-headings A (i) and (ii) and B (i) and (ii), delete the entries in the columns "Tariff Description", "Fiscal Entry", and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

A (i) &
(ii)

B (i) &

(ii)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
	A. Spraying appliances for Agriculture	5%	Free
B. Other :		
1. Complete	15%	Free
2. CKD and spare parts	10%	Free.

84.22 In sub-headings A (i) and (ii) and B (i) and (ii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

A (i) &

(ii) & B

(i) & (ii)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
	A. Complete	15%	Free
B. CKD and spare parts	10%	Free.

SCHEDULE I—continued

84.23
A&B

In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. CKD and spare parts	10%	Free.

84.24
A&B

In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Lawn and sports ground rollers, including parts thereof	30%	Free
B. Other	5%	Free.

84.25-
84.26

In headings 84.25-84.26, *delete* the respective rates of duty and *insert* respectively 5%.

84.27

In heading 84.27, *delete* the rate of duty and *substitute* 10%.

84.28

In heading 84.28, *delete* the rate of duty and *substitute* 5%.

84.29

In sub-headings A, B and C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—

A, B
& C

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. CKD and spare parts	10%	Free.

84.30

In sub-headings A, B and C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—

A, B
& C

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Primary live stock slaughtering shearing and dressing equipment/machine	5%	Free
B. Other :		
1. Complete	15%	Free
2. CKD and spare parts	10%	Free.

SCHEDULE I—continued

84.31-
84.32
A & B

In sub-headings A and B, *delete* the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following respective sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. CKD and spare parts	10%	Free

84.33-
84.35
A & B
(i) & (ii)

In sub-headings A and B (i) and (ii), *delete* the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following respective sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. CKD and spare parts	10%	Free

84.36-
84.39
A & B

In sub-headings A and B, *delete* the respective entries in columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following respective sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Complete	15%	Free
B. CKD and spare parts	10%	Free.

84.40
A (i), (ii)
& (iii)
B (i), (ii)
& (iii)

In sub-headings A (i), (ii) and (iii) and B (i), (ii) and (iii), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. For Industrial Use :		
1. Complete	15%	Free
2. CKD and spare parts	10%	Free
B. Other	40%	Free

SCHEDULE I—continued

84.41
A (i), (ii)
& (iii)
B &
C (i), (ii)
& (iii)

In sub-headings A (i) (ii) and (iii), B and C (i), (ii) and (iii), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
A. For Industrial Use :		
1. Complete and CKD	15%	Free
2. Spare parts	10%	Free
B. Specialised Furniture	70%	Free
C. Others :		
1. Complete	30%	Free
2. CKD and spare parts	25%	Free

84.42
A&B

In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-heading and rates of duty applicable thereto, that is—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
A. Complete	15%	Free
B. Spare parts and CKD	10%	Free

84.43
A&B

In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
A. Complete and CKD	15%	Free
B. Spare parts	10%	Free

84.44
A&B

In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

SCHEDULE I—continued

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	A. Complete and CKD	15%	Free
	B. Spare parts	10%	Free.
84.45-84.48	In headings 84.45-84.48, delete the respective rates of duty and substitute respectively 10%.		
84.49-84.50 A & B	In sub-headings A and B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively 15% against the main headings.		
84.51-84.54	In headings 84.51-84.54, delete the respective rates of duty and substitute respectively 25%.		
84.55	In heading 84.55, delete the rate of duty and substitute 20%.		
84.56-84.57 A & B	In sub-headings A & B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively the following sub-headings and rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	A. Complete and CKD	15%	Free
	B. Spare parts	10%	Free.
84.58	In heading 84.58, delete the rate of duty and substitute 30%.		
84.59 A (i) & (ii) & B	In sub-headings A (i) and (ii) and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	A. Complete or CKD	15%	Free
	B. Spare parts	10%	Free.
84.60	In heading 84.60, delete the rate of duty and substitute 10%.		
84.61 A (i) & (ii) & B	In sub-headings A (i) and (ii) and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% against the main heading.		
84.62-84.64	In headings 84.62-84.64, delete the respective rates of duty and substitute respectively 10%.		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
84.65 A & B	In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A. Fishing Gear		5%	Free
B. Other		10%	Free.

SCHEDULE I—continued

85.01 In sub-headings A (1), (2), (3) and B (1), (2) and (3) delete the entries in the
 A (1) "Tariff Description", "Fiscal Entry" and "Full" and insert the following
 (2) (3) sub-headings and rates of duty applicable thereto, that is—
 & B (1)
 (2) &
 (3)

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		A. Generators not exceeding 10KVA and motor not exceeding 100WATTS.	
1. Complete	20%	Free
2. CKD and spare parts	15%	Free.
B. Other :			
1. Complete and CKD	15%	Free
2. Spare parts	10%	Free.

85.02 In sub-headings A and B, delete the entries in the columns "Tariff Description",
 A & B "Fiscal Entry" and "Full" and insert 20% against the main heading.

85.03A In heading 85.03A, delete the rate of duty and substitute 10%.

85.03B In heading 85.03B, delete the rate of duty and substitute 30%.

85.04 In sub-headings A and B, delete the entries in the columns "Tariff Description",
 A & B "Fiscal Entry" and "Full" and insert 25% against the main heading.

85.05 In sub-headings A and B, delete the entries in the columns "Tariff Description",
 A & B "Fiscal Entry" and "Full" and insert 15% against the main heading.

85.06 In sub-headings A, B, and C, delete the entries in the columns "Tariff Descrip-
 A, B & C tion", "Fiscal Entry", and "Full" and insert the following sub-headings and
 rates of duty applicable thereto, that is—

	Description Tariff (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		A. Fans .. .. .		20%	Free
B. Others		30%	Free.

85.07 In sub-heading 85.07, delete the rate of duty and substitute 30%.

85.08- In headings 85.08-85.09, delete the respective rates of duty and substitute
 85.09 respectively 15%.

85.10A In heading 85.10A, delete the rate of duty and substitute 10%.

85.10B In heading 85.10B, delete the rate of duty and substitute 30%.

85.11B In heading 85.11B, delete the rate of duty and substitute 10%.

85.12 In sub-headings A (1), (2) and B (1) and 2 & (3), delete the entries in the columns

SCHEDULE I—continued

A(1), "Tariff Description", "Fiscal Entry" and "Full" and insert the following sub-
 (2) & headings and rates of duty applicable thereto, that is—
 B(1), (2)
 & (3)

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)

A. For Industrial Use :

(1) Complete and CKD	.. .. .	15%	Free
(2) Spare parts	.. .. .	10%	Free

B. Other :

(1) Complete and CKD	.. .. .	30%	Free
(2) Spare parts	.. .. .	20%	Free.

85.13 In sub-headings A and B, delete the entries in the columns "Tariff Description",
 A & "Fiscal Entry" and "Full" and insert 15% against the main heading.
 B(1) &

(2)
 85.14 In heading 85.14 delete the sub-headings A, B, and C and insert 30% against
 A, B & the main heading.
 C

85.15 In sub-headings A(1), (2), (3), B(1), (2), (3) and C(1), (2), and (3), delete the
 A(1) (2) entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and
 (3) B(1) insert the following sub-headings and rates of duty applicable thereto, that is—
 (2) (3)

C(1) (2) &
 (3)

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)

A. Radio receivers, navigational radio remote control and radar
 apparatus ; camera, transmitting and other equipment for
 public or commercial broadcasting and televising :
 stations : 20% Free

B. Radio gramophones, radio cassette players and combined
 radio receivers and transmitters not for navigation or
 public or commercial broadcasting : 30% Free

C. Television Receivers 40% Free

85.16B In headings 85.16, delete the sub-heading A and B and insert 15% against the
 main heading.

85.17 In sub-headings A and B, delete the entries in the columns "Tariff Description",
 A & B "Fiscal Entry" and "Full" and insert 20% against the main heading.

SCHEDULE I—continued

- 85.18 In heading 85.18, *delete* the rate of duty and *substitute* 20%.
- 85.19 In heading 85.19 *delete* sub-headings A and B and *insert* 20% against the main heading.
- 85.20 In sub-headings A and B, *delete* the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- A & B
- 85.21 In heading 85.21, *delete* the rate of duty and *substitute* 20%.
- 85.22 In sub-headings A(1), (2) and B(1), (2), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 30% against the main heading.
- A(1), (2) & B(1), (2)
- 85.23 In heading 85.23, *delete* the rate of duty and *substitute* 30%.
- 85.24 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- A & B
- 85.26-85.27 In headings 85.26-85.27, *delete* the respective rates of duty and *substitute* respectively 20%.
- 85.28 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 20% against the main heading.
- A & B
- 86.02-86.10 In headings 86.02-86.10, *delete* the respective rates of duty and *substitute* respectively 10%.
- 86.10
- 87.01 In sub-headings A(1) and (2) (a-e), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—
- A(1)&(II) (a-e)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

A. Tractor designed solely for hauling trailers (Road Tractors):

- (i) Complete 25% Free
- (ii) Components imported
CKD (completely knocked down) :
- (a) For local assembly in Lagos 20% Free
- (b) For local assembly in Ibadan 15% Free
- (c) For local assembly in Enugu 15% Free
- (d) For local assembly in Kano 10% Free
- (e) For local assembly in Bauchi 10% Free.

87.01 In sub-heading B(I) and (II), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 15% and 10% respectively.

B(I) & (II)

87.02 In sub-headings A(1-4), B, C (1) (a-e), (2) (a-e), D(1), (2) (a-c) and E, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto, that is—

A(1-4), B, C(1)(a-e) (2) (a-c) D(1), (2) (a-c) & E

SCHEDULE I—*continued*

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Passenger cars including Station wagons ; and estate cars.		
(1) Not exceeding 1600cc	30%	Free
(2) Exceeding 1600cc but not exceeding 1800cc	40%	Free
(3) Exceeding 1800cc but not exceeding 2000cc	50%	Free
(4) Exceeding 2000cc but not exceeding 2500cc	100%	Free
(5) Exceeding 2500cc	200%	Free
(6) Invalid Cars	10%	Free
B. Ambulances	10%	Free.
C. Components for passenger cars of Tariff No. 87.02A imported CKD (Completely knocked down)		
(1) For local assembly in Lagos :		
(a) Not exceeding 1600cc	20%	Free
(b) Exceeding 1600cc but not exceeding 1800cc engine capacity	30%	Free
(c) Exceeding 1800cc but not exceeding 2000cc	40%	Free
(d) Exceeding 2000cc but not exceeding 2500cc	90%	Free
(e) Over 2500cc	190%	Free.
(2) For local assembly in Kaduna :		
(a) Not exceeding 1600cc	15%	Free
(b) Exceeding 1600cc but not exceeding 1800cc engine capacity	25%	Free
(c) Exceeding 1800cc but not exceeding 2000cc	35%	Free
(d) Exceeding 2000cc but not exceeding 2500cc	85%	Free
(e) Over 2500cc	185%	Free.
D. Lorries, Truck, Pick-ups, Delivery Vans and Four Wheel drive vehicles :		
(1) Complete	30%	Free
(2) Imported CKD (completely knocked down) :		
(a) For local assembly in Lagos	20%	Free
(b) For local assembly in Ibadan and Enugu	15%	Free
(c) For local assembly in Kano and Bauchi	10%	Free
E. Buses	30%	Free.
87.03	In heading 87.03, <i>delete</i> the rate of duty and <i>substitute</i> 10%.	
87.04	In heading 87.04, <i>delete</i> the rate of duty and <i>substitute</i> 15%.	
87.05	In heading 87.05, <i>delete</i> the rate of duty and <i>substitute</i> 50%.	
87.06	In heading 87.06, <i>delete</i> the rate of duty and <i>substitute</i> 10%.	
87.07	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> 10% against the main heading.	
A & B	In heading 87.08, <i>delete</i> the rate of duty and <i>substitute</i> 10%.	
87.08	In sub-heading 87.09A, <i>delete</i> the rate of duty and <i>substitute</i> 10%.	
87.09A	In sub-heading 87.09B, <i>delete</i> the rate of duty and <i>substitute</i> 15%.	
87.09B	In sub-heading 87.10A, <i>delete</i> the rate of duty and <i>substitute</i> 10%.	
87.10A	In sub-heading 87.10B, <i>delete</i> the rate of duty and <i>substitute</i> 15%.	
87.10B	In headings 87.11-87.12, <i>delete</i> the respective rates of duty and <i>substitute</i> respectively 10%.	
87.11-		
87.12		

SCHEDULE I—continued

- 87.13 In heading 87.13, delete the rate of duty and substitute 30%.
- 87.14 In sub-headings A, B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 15% against the main heading.
- A, B & C
- 88.01 In heading 88.01, delete the rate of duty and substitute 10%.
- 88.02A In sub-heading 88.02A, delete the rate of duty and substitute 10%.
- 88.02B In sub-heading 88.02B, delete the rate of duty and substitute 200%.
- 88.03-88.05 In headings 88.03-88.05, delete the respective rates of duty and substitute respectively 10%.

89.01 In sub-headings A and B, delete the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Fishing Vessels	5%	Free
B. Pleasure craft of all kinds and bare hulls thereof	200%	Free
C. Other and bare hulls thereof	10%	Free.
89.02-89.05 In headings 89.02-89.05, delete the respective rates of duty and substitute respectively 10%.		
90.01-90.02 A&B In sub-heading A and B, delete the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively 10% against the main headings.		
90.03 In headings 90.03, delete the rate of duty and substitute 10%.		
90.04 In sub-headings A and B, delete the entries in the columns "Tariff Description", A & B "Fiscal Entry" and "Full" and insert 10% against the main heading.		
90.05-90.06 In headings 90.05-90.06, delete the respective rates of duty and substitute respectively 30%.		
90.07A In sub-heading 90.07A, delete the rate of duty and substitute 10%.		
90.07B In sub-heading 90.07B, delete the rate of duty and substitute 30%.		
90.08-90.09 In headings 90.08-90.09, delete the respective rates of duty and substitute respectively 20%.		
90.10 In sub-headings A, B and C, delete the entries in the columns "Tariff Description", A, B & C "Fiscal Entry" and "Full" and insert 30% against the main heading.		
90.11-90.12 In headings 90.11-90.12, delete the respective rates of duty and substitute respectively 10%.		
90.13-90.14 In sub-headings A, B and C, delete the respective entries in the columns "Tariff A, B & C Description", "Fiscal Entry" and "Full" and insert respectively 15% against the main headings.		
90.15-90.16 In headings 90.15-90.16, delete the respective rates of duty and substitute respectively 10%.		
90.17-90.20 In headings 90.17-90.20, delete the respective rates of duty and substitute respectively FREE against the main heading.		
90.21 In headings 90.21, delete the rate of duty and substitute 10%.		
90.22 In heading 90.22, delete the rate of duty and substitute 10%.		
90.23 In sub-headings A and B, delete the entries in the columns "Tariff Description", A & B "Fiscal Entry" and "Full" and insert 10% against the main heading.		
90.24 In heading 90.24, delete the rate of duty and substitute 10%.		

SCHEDULE I—continued

- 90.25
A & B
90.26-
90.27
A & B
90.28-
90.29
91.01
A&B
91.02
91.03
91.04-
91.06
91.07
A&B &
91.08
A&B
91.09-
91.11
92.01-
92.08
92.10
92.11
A(1)&(2),
B(1)&(2)
- In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 10% against the main headings.
- In sub-headings 90.26-90.27 A and B, *delete* the respective entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* respectively 15% against the main headings.
- In headings 90.28-90.29, *delete* the respective rates of duty and *substitute* respectively 10%.
- In sub-headings A and B, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 70% and 30% respectively.
- In headings 91.02 and 91.03, *delete* the respective rates of duty in the column "Fiscal Entry" and *substitute* 30% and 20% respectively.
- In headings 91.04-91.06, *delete* the respective rates of duty in the column, "Fiscal Entry" and *substitute* 30% respectively.
- In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* 25% against the main headings.
- In headings 91.09-91.11, *delete* the respective rates of duty in the columns "Fiscal Entry" and *substitute* 25% respectively.
- In headings 92.01-92.08, *delete* the respective rates of duty in the columns "Fiscal Entry" and *substitute* 30% respectively.
- In heading 92.10, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* 10%.
- In sub-headings A(1) and (2), B(1) and (2) *delete* the entries in the columns "Tariff Description", "Fiscal Entry", "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A. Video recorders and players	.. .. .	70%	Free
B. Other	.. .. .	50%	Free
92.12 A&B 92.13 A&B 93.01- 93.07 94.01,94.03& 94.04 94.02 95.05& 95.08 96.01 A&B	In sub-headings A and B, <i>delete</i> the rates of duty in the column "Fiscal Entry" and <i>substitute</i> 50% and 30% respectively.		
	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> 10% against the main heading.		
	In headings 93.01-93.07, <i>delete</i> the respective rates of duty in column "Fiscal Entry" and <i>substitute</i> 30% respectively.		
	In headings 94.01,94.03 and 94.04, <i>delete</i> the respective rates of duty in the column "Fiscal Entry" and <i>substitute</i> Prohibited respectively.		
	In heading 94.02, <i>delete</i> the rate of duty and <i>substitute</i> 15%.		
	In headings 95.05 and 95.08, <i>delete</i> the respective rates of duty in the column "Fiscal Entry" and <i>substitute</i> 70% in each tariff no.		
	In sub-headings 96.01 A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> 30% against the main heading.		

SCHEDULE I—continued

96.05 In heading 96.05, delete the rate of duty in the column "Fiscal Entry" and substitute 30%.

96.06 In sub-headings 96.06 A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.

97.01 In sub-headings 97.01 A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.

97.02 In heading 97.02, delete the rate of duty in the column "Fiscal Entry" and substitute 30%.

97.03 In sub-headings 97.03 A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.

97.04 In sub-headings A and B, delete the entries in the Columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following new sub-headings and the rate of duty applicable thereto ; that is.—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Gaming and Amusement machines	Prohibited	Free
B. Other	70%	Free

97.05 & 97.06 In headings 97.05 and 97.06 delete the respective rates of duty in the column "Fiscal Entry" and substitute 70% and 20% respectively.

97.07 In heading 97.07 delete the entries in the columns "Fiscal Entry" and "Full" insert respectively the following sub-headings and the rates of duty applicable thereto, that is.—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Fish hooks, line fishing rods and tackles	50%	Free
B. Other	30%	Free

97.08 In heading 97.08 delete the rate of duty in the column "Fiscal Entry" and substitute 30%.

98.01B In the sub-heading 98.01B delete the rate of duty in the column "Fiscal Entry" and substitute 30%.

98.02 In the sub-headings A and B delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.

98.03-98.07 In headings 98.03-98.07 delete the rates of duty in the column "Fiscal Entry" and substitute 30% respectively.

98.08 & 98.09 In headings 98.08 and 98.09 delete the rates of duty in the column "Fiscal Entry" and substitute 20% respectively.

98.10 In sub-headings A and B delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert 30% against the main heading.

98.11 & 98.12 In headings 98.11 and 98.12 delete the rates of duty in the column "Fiscal Entry" and substitute 50% respectively.

SCHEDULE I—continued

98.14 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A & B "Fiscal Entry" and "Full" and insert 30% against the main heading.

98.15 In heading 98.15, *delete* the entries in the columns "Fiscal Entry" and "Full"
and *insert* respectively the following sub-headings and the rates of duty applicable
thereto, that is —

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A. Complete		30%	Free
B. Knocked Down and parts		25%	Free
98.16	In head 98.16, <i>delete</i> the rate of duty in the columns "Fiscal Entry" and <i>sub- stitute</i> 20%.		
99.01B & 99.02B	In sub-headings 99.01B and 99.02B, <i>delete</i> the respective rates of duty in the columns "Fiscal Entry" and <i>substitute</i> 30% respectively.		
99.03B & 99.04B	In sub-headings 99.03B and 99.04B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 30%.		
99.05B & 99.06B	In sub-headings 99.05B and 99.06B, <i>delete</i> the respective rates of duty in the columns "Fiscal Entry" and <i>substitute</i> 30% respectively.		

PART II—GENERAL CONVENTIONARY RATES OF DUTY (GCR)

Serial No.	Industry	Raw Materials/Equipment	Duty Applicable
1.	Alkyd Resin	Raw materials including Soya, Coco-nut, Linseed, Castor, Sunflower, Tung, Tall, Tobacco, and Sunflower oils, white spirit, Glycerol, Xylene and Fatty acids for the manufacture of Alkyd Resin	10%
2.	Textile Industry	Yarn required for the Textile Industry	10%
3.	Iron and Steel	Raw materials for the Iron and Steel Industry including Iron ore, metal, scrap, magnesite, Aluminium wire, Hydraulic Oil, casting flu, Nozzle bricks, Flourspar, Ferromanganese and Manganese	10%
4.	Automotive Component	Raw material inputs imported by a manu- facturer of automotive components	10%
5.	Agriculture (i)	Machinery and Equipment imported ex- clusively for use in agriculture or for use in processing agricultural products	5%
		Agricultural chemicals	5%

SCHEDULE II

Section 8

EXCISE DUTY

REVIEW OF EXCISE TARIFF, 1986

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Duty</i>
09.02	Tea other than in bulk for blending	Free
09.04	Pepper and Pimento	Free
09.05	Vanilla	Free
09.06	Cinnamon and Cinnamon-Tree Flowers	Free
09.07	Cloves	Free
09.08	Nutmeg, mace and cardamons	Free
09.09	Seeds of anise, badian, fennel, coriander cumin, caraway and juniper	Free
09.10	Thyme, saffron and bay leaves ; other spices	Free
11.01	Cereal Flour	5%
11.02	Cereal Groats	5%
11.04	Flour of leguminous vegetables, sago and roots and tubers other than potatoes	5%
11.05	Potato flour, meal and flakes	Free
11.07	Malt	Free
11.08	Starches, inulim	Free
11.09	Wheat gluten	Free
15.13	Margarine	5%
16.01	Sausages and the like other than baby foods	5%
16.02	Prepared or preserved meat or offal other than sausages or baby foods	5%
16.03	Meat and fish extracts and juices other than baby foods	5%
16.04A	Caviar and caviar substitutes	5%
16.04B	Canned fish	5%
16.05	Prepared or preserved crustaceans and molluscs	5%
17.02	Solid sugars other than of beet or cane ; syrups ; artificial honey	5%
17.04	Sugar, confectionary	5%
18.06	Chocolate, chocolate powder and other food preparations containing cocoa	5%
19.02	Malt extract ; preparations of flour, meal, starch or malt extract, containing less than 50% by weight of cocoa	5%
19.03	Macaroni, spaghetti and similar products	Free
19.04	Tapioca and sago and substitutes thereof	Free
19.05	Prepared swollen or roasted cereals	Free
19.07A	Ships' biscuits and other ordinary bakers' wares excluding bread	5%

SCHEDULE II—continued

EXCISE DUTY

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Duty</i>
19.07B	Wafers and the like ; rice paper and similar products ..	5%
19.08	Pastry, biscuits, cakes and other fine bakers wares excluding bread	5%
20.01	Vegetables and fruit prepared or preserved by vinegar or acetic acid, other than baby foods	5%
20.02	Vegetables prepared or preserved other than by vinegar or acetic acid, including tomato puree and paste other than baby foods	5%
20.03	Fruit preserved by freezing, with sugar	5%
20.04	Fruit, peel and parts of plants preserved by sugar	5%
20.05	Jams and other cooked fruit preparations other than baby foods	5%
20.06	Fruit otherwise prepared or preserved ; edible plants conserved in syrup ; roasted nuts	5%
20.07	Fruit and vegetable juices, unfermented	5%
21.02	Extracts, essences or concentrates of coffee, tea or mate, preparations based thereon	5%
21.03	Mustard flour and prepared mustard	5%
21.04	Sauces, condiments and seasonings	5%
21.05	Soups, broths and homogenised food preparations	5%
21.06	Natural yeast ; baking powder	Free
21.07B	Other food preparations including beverages	5%
22.01	Waters, including spar water and the like not aerated	10%
22.02	Lemonades flavoured aerated water and vitaminised malt	5%
22.03	Beer and stout	30%
22.04	Grape must	30%
22.05	Wine of fresh grapes and the like	10%
22.06	Vermouths and the like	30%
22.07	Other fermented beverages	30%
22.08	Ethyl alcohol or neutral spirits	5%
22.09	Spirits, liquors and other spiritous liquors ; concentrated extracts thereof	30%
22.10	Vinegar and substitutes	Free
23.01	Meat and fish flours and meals unfit for human consumption and greaves, put up as pet food	Free
23.02	Residues from cereals or leguminous vegetables put up as pet food	Free
23.03	Residues from sugar, beet or starch put up as pet food	Free
23.04	Residues from vegetable oil extraction put up as pet food	Free
24.02A	Cigarettes	30%
24.02B	Cigars, cigarettes and cheroots	50%
24.02C	Snuff	5%
27.10A	Oils (Petroleum and mineral) other than crude	5%
27.11	Liquified Petroleum Gas	5%
32.09	Varnishes, Laquers, pigments, paints, enamels, spirits and the like	5%
32.13	Ink other than printing and banknote ink	5%
33.06	Dentifrices, mouth washes, shampoos and shaving creams	5%
33.06C	Cosmetics, deodorisers and liquid perfumes	20%
34.01	Soaps and the like	5%

SCHEDULE II—continued

EXCISE DUTY

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Duty</i>
34.02	Detergents and the like	5%
34.06	Candles, tapers, nightlights and the like	Free
34.07	Modelling pastes and dental wax	Free
36.06	Matches	5%
38.11	Disinfectants, insecticides ; fungicides, rat poisons, herbicides growth regulators and the like, including bands, wicks and papers	Free
39.02A	Polymerisation and copolymerised matting	Free
39.02B	PCP film in rolls or sheets	Free
39.02D	PCP pipes and fittings	Free
39.02E	PCP formica	Free
39.02C	Other PCP products (excluding resins, glues and adhesives)	Free
39.03A	Regenerated cellulose matting	Free
39.03B	RGC film in rolls or sheets	Free
39.03D	Other RGC products (excluding, resins, glues, and adhesives)	Free
39.04A	Mardened protein matting	Free
39.04B	HP film	Free
39.04D	Other HP products (excluding resins, glues and adhesives)	Free
39.05A	Natural resin derived matting	Free
39.05B	NRD film	Free
39.05D	Other NRD products (excluding resins, glues and adhesives)	Free
39.06A	Matting of other high polymers and the like	Free
39.06B	QHP film	Free
39.06D	Other QHP products (excluding resins, glues and adhesives)	Free
39.07B	PCP/RGC/HP/NRP/QHP Corrugated sheets, apparel, clothing accessories and sanitary ware	5%
39.07C	PCP/RGC/HP/NRD/QHP beads, cushions, mattresses, ceiling boards and acoustic tiles, venetian blinds and other domestic articles	5%
39.07 D	PCP/RGC/HP/NRD/QHP other articles including baby feeding bottles	5%
40.06	Rubber and synthetic solutions	Free
40.08A	Tiles	5%
40.08B	Mats and matting including imitation leather	5%
40.11A	Rubber tyres and tubes other than for agricultural tractors	5%
40.11B	Rubber tyres and tubes for agricultural tractors	Free
40.13	Rubber apparel other than gloves	5%
40.14B	Rubber cushions, mattresses and pillows	5%
40.16	Articles of hardened rubber	5%
42.01	Saddlery and harness	10%
42.02	Travel goods, shopping bags, cases and the like of leather, of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric :	5%
42.03	Articles of apparel and clothing accessories including boxing gloves and similar sporting equipment	5%
42.05	Leather or composition leather articles not elsewhere specified	5%
42.06	Articles of gut and the like	5%
43.03	Articles of furskin	20%
43.04	Articles of artificial fur	20%

SCHEDULE II—continued

EXCISE DUTY

Tariff No.	Tariff Description	Duty
44.19	Wood beadings and mouldings	5%
44.20	Wood picture frames and the like	5%
44.21	Wood packing cases and the like	5%
44.22	Coopers' products	5%
44.23	Prefabricated buildings, parguet and other carpentry and joinery	5%
44.24	Household utensils of wood	5%
44.25B	Broom and brush bodies and handles	5%
44.26B	Non-industrial spools and the like of turned wood	5%
44.27	Wooden lamp stands, furniture, fancy articles cases and of personal adornment	10%
44.28B	Travel goods and articles of wood not elsewhere specified	5%
45.03B	Articles of natural cork other than life-saving appliances	5%
45.04B	Articles of agglomerated cork	5%
48.03	Parchment, greese proof and transparent paper in rolls or sheets	5%
48.12	Paper or paperboard based tiles, linoleum and other floor covering	5%
48.13	Carbon, other copying and transfer papers, cut to size	5%
48.14	Writing blocks, envelopes, cards and stationery compendiums of paper or paperboard	5%
48.15B	Other paper and paperboard, cut to size, other than teleprinter, wheatsone and spool paper	5%
48.16	Paper or paperboard containers and articles commonly found in offices, shops and the like other than cement bags	5%
48.18	Registers, exercise books, note books, and the like, other paper or paperboard stationery, albums and the like	5%
48.19	Paper or paperboard labels	5%
48.21B	Paper Napkins and other tissue papers	5%
48.21D	Children's disposable nappies	Free
49.09	Picture postcards and greeting cards	5%
49.10	Calendars	5%
49.11A	Framed pictures and photographs pre-printed papers, labels and forms	5%
50.09	Woven fabrics of silk, noil or other waste silk	20%
51.03	Yarn of continuous man-made fibres put up for retail sale	Free
51.04A	Brocade, damask, madras and suitings of continuous man-made fibres	20%
51.04B	Other Woven fabrics of continuous man-made fibres	5%
52.02	Woven fabrics of metal thread or metalised yarn	10%
53.10	Yarn of wool or hair put up for retail sale	Free
53.11	Woven fabrics of wool	5%
53.12	Woven fabrics of animal hair	5%
54.04	Yarn of flax or ramie put up for retail sale	Free
54.05	Flax or ramie	5%
55.05	Cotton yarn including thread	Free
55.08	Terry towelling and other terry fabrics of cotton	5%
55.09A	Brocade, damask, madras (george) and suitings of cotton	20%
55.09B	Other Woven fabrics of cotton	5%

SCHEDULE II—continued

Tariff No.	Tariff Description	Excise Duty	Duty
56.05	Yarn (including thread) of man-made fibre		Free
56.06	Yarn of discontinuous or waste man-made fibres put up for retail sale		Free
56.07A	Brocade, damask, Madras of discontinuous or waste man-made fibres		20%
56.07B	Other woven fabrics of discontinuous or waste man-made fibres		5%
58.01	Knotted carpets, carpeting and rugs		10%
58.02	Other carpeting		10%
58.03	Hand-made tapestries		10%
58.04	Woven pile and chenille fabrics, n.e.s.		10%
58.05B	Narrow fabrics		Free
58.06	Woven labels, badges and the like		5%
58.07B	Braids, trimmings, tassels, pompons and the like		5%
58.08	Plain tulle and other net fabrics		10%
58.09	Figured tulle and other net fabrics and lace		10%
58.10	Embroidery in the piece, strips or motifs		10%
59.02A	Felt carpets, carpeting, mats and matting		10%
59.03A	Bonded fibre towels		5%
59.03B	Bonded fibre fabrics other than towels		5%
59.07	Textile fabrics coated with gum and the like, tracing cloth, painting canvas and buckram, etc.		5%
59.08	Textile fabrics coated separate with artificial plastic materials		5%
59.10	Linoleum and the like		5%
59.11	Rubberized textile fabrics		5%
59.12	Other coated or impregnated textile fabrics		5%
59.13A	Elastic fabrics		5%
60.01	Knitted or crocheted fabric		5%
60.02	Knitted or crocheted gloves		5%
60.03	Knitted or crocheted stockings and socks		5%
60.04A	Knitted or crocheted under garments including shirts		5%
60.05	Knitted or crocheted outer garments		5%
60.06	Elastic knitted or crocheted fabric and articles thereof		5%
61.01	Men's and boys' outer garments		5%
61.02	Women's and girls' outer garments		5%
61.03	Men's and boys' under garments		5%
61.04	Women's and girls' under garments		5%
61.05	Handkerchiefs		5%
61.06	Shawls, scarves and the like		5%
61.07	Ties, cravates and the like		5%
61.09B	Corsets, brassiers, braces and the like		5%
61.10B	Gloves and socks (except industrial protective gloves)		5%
61.11	Belts		5%
62.01	Travelling rugs and blankers		5%
62.02B	Towels Bed, table toilet and kitchen linen, curtains and other furnishing articles (except mosquito nets and towels) made primarily of natural or man-made silk, tapestry, Madras, george, brocade, damask, suiting, tulle, lace, pile chenille or embroidery		10%
62.03	Sacks and bags of a kind used for the packing of goods		5%
62.04	Sails, awnings, sunblings, tents and camping goods		5%

SCHEDULE II—continued

EXCISE DUTY

Tariff No.	Tariff Description	Duty
62.05	Other made-up textile articles (including dress patterns but excluding mosquito nets and tarpaulins)	5%
64.01	Footwear with outer soles and uppers of rubber or artificial plastic materials	5%
64.02	Footwear with outer soles of leather or composition leather, or with outer soles but not uppers of rubber or plastic	5%
64.03	Footwear with outer soles of wood or cork	5%
64.04	Footwear with outer soles of other materials	5%
65.03	Felt headgear	10%
65.04	Plaited headgear	5%
65.05	Knitted, crocheted, lace and other textile headgear	5%
65.06	Other headgear	5%
65.01	Umbrellas and sunshades	5%
66.02	Walking sticks, canes, whips, riding crops and the like	5%
67.01	Bird skins, feathers and articles thereof	10%
67.02	Artificial flowers, foliage, fruit and articles thereof	10%
67.03	Hair, wool and other textile materials for making wigs	10%
67.04	Wigs, false beards, eyebrows, eyelashes, switches and the like, other than professional wigs	10%
68.01	Stone road and paving setts, curbs and flagstones	5%
68.02	Monumental or building stone and articles thereof	5%
68.03	Slate and articles thereof	5%
68.08	Articles of asphalt, bitumen or pitch	Free
68.09	Panels, tiles and the like of vegetable fibre, straw, wood shavings or wood waste	Free
68.10	Articles of plastering materials	5%
68.11	Articles of cement, concrete or artificial stone	Free
68.12	Articles of asbestos cement, cellulose fibre, cement or the like	5%
68.13	Fabricated asbestos and articles thereof other than friction materials	5%
68.15	Mica and articles thereof	5%
68.16A	Articles of stone or of other mineral substances (including articles of peat)	5%
68.16B	Articles of mineral substances other than stone or slate not elsewhere specified	5%
69.01	Heat-insulating goods of siliceous earths	Free
69.02	Other refractory construction ceramics	Free
69.04	Building bricks	Free
69.05	Roofing tiles and other construction ceramics	5%
69.06	Piping, conduits, guttering and fittings	5%
69.07	Unglazed setts, flags and paving, hearth and wall tiles	5%
69.08	Glazed setts, flags and paving, hearth and wall tiles	5%
69.10	Ceramics sanitary fixtures	5%
69.11	Tableware, other domestic or toilet articles, of porcelain or China	10%
69.12	Tableware, and other domestic articles of other pottery	10%
69.13	Ceramic ornaments, articles of personal adornment and furniture	10%
69.14	Ceramic articles, not elsewhere specified	10%
70.09	Framed mirrors	5%

SCHEDULE II—continued

EXCISE DUTY		
Tariff No.	Tariff Description	Duty
70.10	Glass containers and closures	Free
70.12	Inners for vacuum vessels	Free
70.13	Domestic, office or decorative glassware not specified under 70.19	5%
70.14	Non-optical illuminating or signalling glassware other than elements for navigation or life saving purposes	5%
70.15	Clock and watch glasses and the like	Free
70.16	Pressed, moulded or multicellular glass	5%
70.19	Glass beads, imitation pearls, precious or semi precious stones, fragments and chippings and similar fancy or decorative small wares and articles thereof; cubes and small plates for mosaic and similar decorative purposes artificial eyes (except for human use); ornaments and other fancy articles; grains (allotini)	15%
70.20	Glass fibre, fabric and domestic apparel	5%
70.21	Glass articles not elsewhere specified	5%
71.01	Pearls, unworked, but not mounted, set or strung	20%
71.02	Precious or semi-precious stones, unworked, cut or otherwise worked but not mounted, set or strung	20%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung	20%
71.05	Silver, including silver gilt and platinum plated silver, unwrought or semi-manufactured	20%
71.06	Rolled silver, unworked or semi-manufactured	20%
71.07	Gold including platinum-plated gold, unworked or semi-manufactured	20%
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	20%
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	20%
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal unworked or semi-manufactured	20%
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	20%
71.13	Articles of goldsmiths or silversmiths wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading 71.12	20%
71.14	Other articles of precious metal or rolled precious metal	20%
71.15	Articles consisting of, or incorporating, pearls, precious stones (natural synthetic or reconstructed)	20%
71.16	Imitation Jewellery	20%
73.10	Bars and rods (including wire rod) of iron or steel	5%
73.13	Corrugated galvanized sheets	5%
73.18	Galvanised pipes	5%
73.21	Iron or steel structures and articles prepared for use therein	5%
73.22	Iron or steel containers exceeding 300 litres not mechanically or thermally equipped	5%
73.23	Iron or steel containers for conveyance or packing of goods	5%
73.24	Iron or steel containers for gas	5%
73.26	Iron or steel barbed wire and the like of a kind used for fencing	5%
73.27	Gauze cloth, grill, netting, fencing, reinforcing and similar materials and expanded metal of iron or steel	5%

SCHEDULE II—continued

EXCISE DUTY

Tariff No.	Tariff Description	Duty
73.29	Iron or steel chains	5%
73.30	Iron or steel anchors and grapnels	5%
73.31	Iron or steel nails, tacks, studs and the like	5%
73.32	Iron or steel bolts, nuts, rivets, washers and the like	5%
73.33	Iron or steel needles and the like	5%
73.34	Iron or steel pins, curlings grips and the like	5%
73.35	Iron or steel springs and leaves thereof	5%
73.36	Domestic stoves and other heating equipment, of iron or steel including kerosine cookers and stoves	5%
73.38	Articles of a kind commonly used for domestic purposes including galvanised buckets and enamel ware	5%
74.06	Copper powder and flakes	Free
74.16	Copper springs	5%
74.17	Domestic heating apparatus of copper, other than electric	5%
74.18	Other domestic articles and indoor sanitary ware of copper	5%
74.19B	Copper articles not elsewhere specified	5%
75.03	Nickel powders and flakes	Free
75.05	Nickel anodes	Free
75.06	Nickel articles not elsewhere specified	5%
76.03A	Corrugated aluminium sheets	5%
76.04	Aluminium foil	5%
76.08	Aluminium structures and articles prepared for use therein	5%
76.09	Aluminium reservoirs exceeding 300 litres not mechanically or thermally equipped	5%
76.10	Aluminium containers for conveyance or packing of goods	5%
76.15	Domestic articles and indoor sanitary ware of aluminium	5%
76.16A	Aluminium articles not elsewhere specified	5%
77.02D	Magnesium foil	5%
77.02E	Magnesium articles not elsewhere specified	5%
77.04	Beryllium articles other than single-strand wire	5%
77.04B	Lead foil	5%
78.06	Lead articles not elsewhere specified	5%
79.03C	Zinc foil	5%
79.06	Zinc articles not elsewhere specified	5%
80.04B	Tin foil	5%
80.06A	Tin containers exceeding 300 litres not electrically or thermally equipped	5%
80.06B	Tin articles not elsewhere specified	5%
81.01B	Tungsten articles other than wire	5%
81.02B	Molybdenum articles other than wire	5%
81.03B	Tantalum articles other than wire	5%
81.04B	Articles and cermets, other wire of base metals not elsewhere specified	5%
82.04A	Flat irons, corkscrews, nut-rackers, egg whisks and similar domestic tools	5%
82.08	Coffee mills, mincers, juice extractors and other domestic mechanical appliances up to 10kg for preparing, serving or conditioning food or drink	5%
82.9B	Knives other than for specialised industrial use	5%
82.11	Razors and blades therefor	5%
82.13	Scissors, hair clipper, clavers, paperknives and the like, manicure and chiropody sets and appliances	5%

SCHEDULE II—continued

<i>Tariff No.</i>	<i>Excise Duty Tariff Description</i>	<i>Duty</i>
82.14	Spoons, forks, fish-eaters, butterknives, ladies and similar kitchen or tableware	5%
82.15	Base metal handles for articles specified under 82.09B to 14	Free
83.01	Base metal locks, padlocks, frames incorporating locks, keys and parts thereof	5%
83.02	Base metal fittings and mounting for furniture, door stair-cases, windows, blinds, coachwork, saddlery, trunks, cases, hats and the like ; hatracks, hatpegs, brackets and the like :	5%
83.03	Safes, strong boxes, cash boxes and the like of base metal . .	5%
83.04	Base metal filing cabinets, racks, sorting boxes, paper rests and similar office equipment	5%
83.05	Base metal fittings for loose-leaf binders, files and stationery books, letter clips, paper clips, staples, tags and similar stationery goods	5%
83.06	Base metal in door statuettes, other ornaments, picture and mirror frames	10%
83.07	Base metal lamp and light fittings other than those falling under Chapter 85	5%
83.08	Base metal flexible tubing and piping	5%
83.13	Base metal stoppers, crown corks, bottle caps, capsules, bung covers, seals plombs, case-corner protectors and other packing accessories	5%
83.14	Base metal sign and name plates, numbers and letters . .	5%
83.15	Arc welding electrodes	Free
84.06B	Marine petrol engines, other vehicles' engines (except marine diesel and aircraft) and parts thereof	5%
84.06C	Private aircraft engines and parts thereof	50%
84.08	Camera and cinematograph motors and parts thereof . .	5%
84.10	Pumps and elevators for liquids (other than for industrial use or specialised for water supply sewage, drainage or irrigation) and parts thereof	Free
84.12B	Air conditioning machines	5%
84.12B (2)	Spare parts thereof	5%
84.15B (1)	Refrigerators	5%
84.15B (2)	Spare parts thereof	5%
84.18A	Centrifugal clothes washers and filtering or purifying apparatus for liquid or gases	5%
84.18B	Spare parts thereof :	5%
84.19B	Dish washers and the like, and parts thereof	5%
84.20A	Weighting machines and weights	5%
84.20B	Spare parts thereof	5%
84.21B (1)	Fire extinguishers, spraying apparatus and the like	5%
84.21B (2)	Spare parts thereof	5%
84.33	Guillotine (other than power-operated with blades of 508mm or longer) and parts thereof	5%
84.34	Typesetting and printing machines, apparatus, accessories and parts of a kind used in offices	5%

SCHEDULE II—continued

EXCISE DUTY

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Duty</i>
84.35	Other printing machinery and ancillary equipment of a kind used in offices	5%
84.37A	Weaving machines and the like, and parts thereof	5%
84.40B	Washing machines and the like of a kind used for domestic purpose and parts thereof	5%
84.41	Sewing machines, furniture specially designed for sewing machines	5%
84.51	Typewriters and cheques-writers	5%
84.52	Calculating and accounting machines, cash registers and the like	5%
84.53	Automatic data processing, reading and transcribing machines and units thereof	5%
84.54	Other office machines	5%
84.55	Parts and accessories for items under 84.51 to 54;	5%
84.58	Automatic vending machines	5%
84.59	Machines and mechanical appliances not elsewhere specified and parts thereof	5%
84.61	Taps, cocks, valves and the like	5%
85.01A	Generators not exceeding 10KVA and electric motor not exceeding 1,000 watts	5%
85.02	Toy magnet	5%
85.03B	Primary cells and batteries (other than for hearing aids)	5%
85.04	Electric Accumulators	5%
85.06	Electric fans	5%
85.10B	Portable battery and magneto lamps (other than cycle, motor vehicle and miners' lamps) and parts thereof :	5%
85.12B	Electric water heaters, hairdressing appliances, irons, thermic domestic appliances and the like, and parts thereof	5%
85.13	Telephone sets including those for inter-office communications and parts thereof	5%
85.14	Microphones, stands thereof, loudspeakers and amplifiers and parts thereof	5%
85.15A	Television cameras, radio receiver and navigational, radio remote control and radar apparatus and parts thereof	10%
85.15B	Radio-gramophones, audio cassette recorder and players, (1) and combined radio receivers and transmitters not for navigation and parts thereof	5%
85.15B	Spare parts thereof	5%
85.15C	Television receivers	10%
85.15C	Spare parts thereof	5%
85.19	Electrical fittings	5%
85.20	Electric filament lamps and electric discharge lamps, arch-lamps and parts thereof	5%
85.21	Cathode valves and tubes, photo-cells, diodes, transistors and the like	Free
85.22	Electrical appliances and apparatus with individual functions, not elsewhere specified and parts thereof	5%
85.23	Insulated electric wire and cable	5%

SCHEDULE II—continued

		EXCISE DUTY	
Tariff No.	Tariff Description		Duty
85.24	Carbon welding electrodes		Free
85.26	Insulating fittings		5%
85.27	Electrical conduit tubing and joints, of base metal lined with insulating material		5%
85.28	Electrical parts of electrical machinery and apparatus not elsewhere specified		5%
87.01	Tractors (other than those falling within heading No. 87.07) whether or not fitted with power take-offs, winches or pulleys		5%
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09)		5%
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire engines, fire escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, search light lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 :		5%
87.04	Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87.01, 87.02, 87.03		5%
87.05	Bodies (including cabs), for the motor vehicles falling within heading Nos. 87.01, 87.02, or 87.03		5%
87.06	Parts and accessories for tractors, cars, lorries, cans buses and four-wheel drive vehicles		5%
87.09B	Motor cycles and autocycles		5%
87.10	Bicycles		5%
87.12	Parts and accessories for motorcycles, cycles and invalid carriages		5%
87.13	Baby carriages		5%
87.14B	Wheelbarrows and non-motorized vehicles (other than trailers and caravans)		5%
87.14C	Spare parts for non-motorized vehicles		5%
88.03	Parts for aircraft		10%
89.01B	Pleasure craft, touring launches and hulls thereof		20%
90.01B	Lenses, prisms, mirrors and other optical elements, unmounted or mounted (other than for correcting vision, lighthouses or navigation)		5%
90.02B	Spectacle frames and parts thereof		5%
90.03	Spectacles		5%
90.04	Refracting telescopes including binocular		5%
90.05	Astronomical instruments (other than for radio-astronomy)		5%
90.06	Photographic cameras, flashlight apparatus, parts and flash-bulbs (other than medical, surgical or lithographic)		5%
90.07B	Cine camera, projectors, sound recorders and/or reproducers		5%
90.08	Photo copying apparatus and parts thereof		5%
90.10	Optical appliances and instruments not elsewhere specified (other than lighting appliances except searchlights or spot-lights)		5%
90.13	Photo and cine range-finders, pocket compasses and parts thereof		5%
90.14	Thermometers and the like for domestic purposes or use in road motor vehicle		5%
90.23			5%

SCHEDULE II—continued

EXCISE DUTY

Tariff No.	Tariff Description	Duty
90.25	Photo exposure meters	5%
90.26	Electricity metres	5%
91.01A	Watches decorated with jewels and the like	10%
91.01B	Other watches	5%
91.02	Clocks with watch movements	5%
91.03	Vehicles instrument panel clocks and the like	5%
91.04	Other clocks	5%
91.05	Time-of-day recording apparatus and the like (other than time switches for controlling electric circuits)	5%
91.07	Time-of-day watch movements	Free
91.08	Time-of-day clock movements	Free
91.09	Watch cases and parts	Free
91.10	Clock cases and parts	Free
91.11	Other clock and watch parts	Free
92.01	Pianos (including automatic pianos, whether or not with keyboard; harpsicords and other keyboard stringed instruments; harps but not including acolian harps	5%
92.02	Other stringed musical instruments	5%
92.03	Pipe and reed organs, including harmoniums and the like	5%
92.04	Accordions, concertinas and similar musical instruments; mouth organs	5%
92.05	Other wind musical instruments	5%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	5%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	5%
92.08	Musical instruments not falling within any other heading of this chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswain pipes)	5%
92.10	Parts and accessories for musical instruments metronomes, tuning forks and pitch pipes	5%
92.11A	Video recorders and players	20%
92.11B	Gramophones, record players, tape recorders and the like, without radios	10%
92.12A	Video cassettes and discs	10%
92.12B	Gramophone records, tapes and the like	5%
92.13A	Spare parts and accessories for video recorders and players	5%
92.13B	Spare parts and accessories for gramophones and the like	5%
93.01	Sidearms, scabbards and sheaths	5%
93.02	Revolvers and pistols, being firearms	5%
93.05	Arms other than revolvers, pistols artillery, machine guns, very light pistols, line-throwing guns and the like	5%
94.01	Chairs, other seats and parts thereof	10%
94.03	Other furniture and parts thereof, other than medical, dental, surgical or veterinary furniture	10%
94.04	Spring, stuffed, or other mattresses, mattress supports, quilts, cushions and the like	5%

SCHEDULE II—continued

EXCISE DUTY

Tariff No.	Tariff Description	Duty
95.05	Worked animal carving materials and article thereof ..	5%
95.08	Worked vegetable, mineral and other carving materials and articles thereof	5%
96.01	Brooms, brushes, mops of all kinds other than paint brushes and rollers	Free
96.05	Powder-puffs and pads for applying cosmetics	5%
97.01	Hand sieves and riddles not specialised for industrial use ..	5%
97.01	Wheeled toys for children	5%
97.02	Dolls	5%
97.03	Other toys and recreational working models	5%
97.04A	Gaming and amusement machines and parts thereof ..	50%
97.04B	Parlour, table and funfare games equipment and parts thereof	10%
97.05	Carnival and entertainment articles, Christmas decorations and the like	10%
97.07	Fishing and hunting tackle	Free
97.08	Fairground equipment, travelling circuses and the like ..	10%
98.01B	Buttons, studs, cuff-links and press-fasteners	Free
98.02	Slide fasteners and parts	Free
98.03	Fountain, ballpoint and other pens, pen-holders and the like, propelling pencils, and parts	5%
98.07	Hand-operated date and similar stamps ; composing and printing sets	5%
98.08	Typewriter and similar ribbons ; inkpads	5%
98.09	Sealing wax ; copying paste	5%
98.10	Lighters of all kinds other than of materials falling under Chapter 71	5%
98.11	Smoking pipes ; cigar and cigarette holders ; and parts thereof	10%
98.14	Scent and similar toilet sprays and mounts and heads thereof, put up for retail sale	5%
98.15	Vacuum vessels ; parts thereof other than inners	5%

SCHEDULE III

Section 9

IMPORT PROHIBITION LIST (TRADE)

1. Cigarettes (24.02).
2. Live or dead poultry, that is, fowls, ducks, geese, turkeys and guinea fowls excluding grand-parent and foundation stocks for research and multiplication purposes (01.05 and 02.05).
3. Vegetables, including tomato puree and paste, roots and tubers, fresh or dried, whole or sliced, cut or powdered and sago pitch (06.01 - 06.04, 07.01 - 07.06, 20.01, 20.02).
4. Wood in the rough, roughly-squared or half squared, but not further manufactured (44.03, 44.04, 44.05), all types of furniture products (94.01, 94.03 and 94.04).

SCHEDULE III—*continued*

5. Eggs in the shell, including those for hatching (04.05).
6. Fruits fresh or preserved (08.01-08.13, 20.03, 20.04, 20.06).
7. Textile fabrics of all types including woven, knitted, pile, coated, narrow, embroidery imitation leather with textile backing, elastic or rubberised and articles thereof including articles of leather, (39.07B, 40.13B, 42.01-42.06, 43.03, 43.04, Chapters 50-60, 61.01-61.06-62.01, 62.02, 63.01, 63.02, 64.01, 64.04 and 70.20) but excluding—
 - (a) Narrow fabrics of TN.58.05 and trimmings of TN.59.13;
 - (b) Tracing cloth;
 - (c) Mosquito netting materials;
 - (d) Gloves for industrial use.
8. Domestic articles and wares made of plastic materials excluding babies' feeding bottles (Tariff No. 39.07 D & F).
9. Evian and similar waters (TN.22.01). Soft drinks and beverages (22.02), Beer and Stout (22.03).
10. Articles of jewellery and precious metals (71.12 - 71.16).
11. Rice and rice products (10.06, 11.01, 11.02, 11.08, 19.05, 23.02).
12. Maize and maize products (10.05, 11.01, 11.02, 11.08, 19.05, 23.06).
13. Wheat and wheat products (10.01, 11.01, 11.02, 11.08, 19.07, 19.08, 23.07).
14. All sparkling wines including champagne (22.05, 22.06, 22.07).
15. Gaming Machines (97.04).
16. Vegetable oils (15.07).

MADE at Lagos this 12th day of December, 1986.

MAJOR-GENERAL I. B. BABANGIDA
*President, Commander-in-Chief
of the Armed Forces
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree but
is intended to explain its purport)*

The Decree, amongst other things, amends the rates of duty on certain goods in order to align the rate of duty payable on those goods with the value of the goods under the Second-Tier Foreign Exchange Market Decree 1986.

Extraordinary



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Government Notice No. 837

The following are published as Supplement to this *Gazette* :—

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(1499)

Dr. J. H. ...
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PRIVATE GUARD COMPANIES DECREE 1986



ARRANGEMENT OF SECTIONS

Section

PART I—LICENSING OF PRIVATE
GUARD COMPANIES

1. Private guard companies to be licensed.
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4. Nature and effect of licence to operate.
5. Registered address.
6. Licence to be displayed.
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8. Application for employee's approval.
9. Nature and effect of employee's approval.
10. Issue of identity card.
11. Renewal of licence and revocation.
12. Replacement of lost licences.
13. Restriction on grant of licence or approval.

PART II—CONTROL AND
ADMINISTRATION

14. Records and annual returns.
15. Company not entitled to fees, etc., unless licensed.
16. Uniforms to be approved.
17. Prohibition of firearms, etc.
18. Training syllabus to be approved.
19. Licensing authority for private guard companies.

PART III—PROHIBITED ACTIVITIES,
OFFENCES, PENALTIES, ETC.

20. Licensees not to act as debt collectors.
21. Acting as police officer prohibited.
22. Expression "private detective" prohibited.
23. Information confidential.
24. Offences.
25. Advertisement as to name and address.
26. Private guard company not to sell or dispose of its licence.
27. Unlawful entry.
28. Misrepresentations.
29. Company not to direct any person to carry out any function for which the company is not licensed.
30. Company not to employ persons in respect of whom a licence is refused or cancelled.
31. Approval not to confer special powers.
32. Penalty for offences.
33. Offences by bodies corporate and unincorporate.
34. General power to revoke licences.

PART IV—SUPPLEMENTARY

35. Regulations.
36. Interpretation, exemption, etc.
37. Citation.

SCHEDULE

FORMS



Decree No. 33

[15th December 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

PART I—LICENSING OF PRIVATE GUARD COMPANIES

1.—(1) As from the commencement of this Decree, no organisation shall perform the service of watching, guarding, patrolling or carrying of money for the purpose of providing protection against crime unless the organisation concerned—

Private
guard
companies to
be licensed.

(a) is registered as a company under or pursuant to the Companies Act 1968 ;

1968 No. 51.

(b) has applied for and has been granted a licence by the Minister in accordance with the provisions of this Decree ; and

(c) is wholly owned by Nigerians in accordance with Schedule 1 to the Nigerian Enterprises Promotion Act 1977, as amended by item 29 of Schedule 1 to the Nigerian Enterprises Promotion (Alteration of Lists of Scheduled Enterprises) Order 1981.

1977 No. 3.

S.I. 13 of
1981.

(2) Notwithstanding subsection (1) of this section, where on the coming into operation of this Decree any company is carrying on private guard business in Nigeria, such company may apply within 6 months thereafter to be licensed but shall cease to carry on private guard business of any description in Nigeria after the expiration of 12 months from the coming into operation of this Decree unless, prior to the expiration of the said period such company, being a registered company, is licensed to continue the particular class or classes of private guard business in respect of which application had been made by the company concerned.

2.—(1) An application for a licence shall be made in writing through the licensing authority to the Minister in the manner and giving such particulars as specified in Form A in the Schedule to this Decree.

Application
for licence.

(2) The Minister may, before considering any such application, require from the applicant—

(a) further evidence, as the Minister may specify, concerning the good character, competence and integrity of any director or other person responsible for or in charge of the operation of the company concerned ;

(b) where Alsatian or other guard dogs are to be employed in the services of the company, sufficient evidence that all existing regulations relating to animal health and certification have been complied with ; and

(c) such further information as the Minister may specify.

(3) An application for a licence shall be accompanied by such fee as the Minister may prescribe.

(4) An application for a licence shall be accompanied by a statement setting out the conditions of service (including salaries) of the employees or prospective employees of the company making the application.

3. The Minister may grant a licence as specified in Form B in the Schedule to this Decree to the applicant if he is satisfied that the grant is justified having regard to national security and the public interest.

Granting of
licence to
operate.

Nature and effect of licence to operate.

4.—(1) A licence granted by the Minister under the provisions of section 3 shall be valid and operative for two years from the date of issue.

(2) Any such licence shall specify the number of offices, branches or other places of business which the company is permitted to maintain.

(3) A licence may be suspended or revoked by the Minister at any time if he is satisfied that the company holding the licence is unsuitable to continue to hold such licence.

(4) A licence may be suspended or revoked by the Minister at any time where in his opinion the ownership or control of, or any controlling interest in, the company to which the licence relates has passed to any other company or organisation which is generally unsuitable to be considered for the grant of such licence.

Registered address.

5.—(1) Every company licensed under this Decree shall on the day it is registered notify the licensing authority in writing of the addresses of all its branches in Nigeria, so however that a postal box address or a private mail bag address shall not by itself satisfy the obligation imposed on the company under this subsection.

(2) Notice of any change in the registered address of the company or of the address of any branch thereof shall be given by the company within 14 days thereof to the licensing authority who shall cause same to be recorded.

(3) If a company carries on business without complying with the requirements of this section, it and every officer thereof shall be liable to a fine of ₦500.

Licence to be displayed.

6. Immediately upon the receipt of a licence under section 3 of this Decree the company shall cause it to be displayed in a conspicuous place in its office, and for this purpose duplicate licences may be issued where the company carries on business in more than one place.

Employees to be approved.

7. Subject to section 36 (3), no company licensed to operate under this Decree shall employ any person unless an approval has been granted as specified in Form C in the Schedule to this Decree for the person to be employed in such company.

Application for employee's approval.

8.—(1) Application for an approval to which section 7 relates shall be made through the licensing authority to the Minister in writing accompanied by such fee as may be prescribed and by the particulars specified in Form D in the Schedule to this Decree.

(2) The Minister may before considering any application, require from the applicant—

(a) further evidence, as the Minister may specify, concerning the good character, competence and integrity of the applicant; and

(b) such further information as the Minister may specify.

Nature and effect of employee's approval.

9.—(1) An approval to which section 7 relates shall authorise the applicant to be employed by the company specified in such approval.

(2) An approval granted under section 7 shall specify the kind of work which the applicant is authorised to perform.

(3) An approval granted under section 7 may be withdrawn by the Minister at any time if he is satisfied that the person concerned is unsuitable to continue to be so employed.

(4) Upon the withdrawal of an approval granted under section 7, every identification card issued to that employee shall cease to be valid and shall forthwith be surrendered to the Minister.

10.—(1) Upon the grant of an approval under section 7, the Minister shall authorise the company to issue or cause to be issued an identity card to the employee containing the photograph and personal description and details of the employee in such form as the Minister may determine.

Issue of
identity card.

(2) The employee shall carry the identity card at all times when on duty on behalf of the company by which he is employed.

(3) The employee shall produce the identity card for inspection at any time upon request being made therefor by any police officer or to any person with whom he has dealings when carrying out his duties as aforesaid.

11.—(1) The holder of a licence to which section 3 relates may, not more than three months before the expiry thereof, apply in accordance with the provisions of this Decree for a new licence to take effect from the expiry of the current licence.

Renewal of
licence and
revocation.

(2) Where the holder of a licence aforesaid fails to renew such licence within the specified period, then the licence shall stand revoked upon its expiry and such holder shall thereupon cease to operate as a private guard company.

12.—(1) Where a licence issued under this Decree is lost or defaced or is otherwise not in a fit state to be used as a licence, the licensee may apply to the licensing authority for a duplicate licence.

Replacement
of lost
licences.

(2) Every application by the licensee for a duplicate licence shall be accompanied by the prescribed fee and such particulars as the Minister may prescribe.

(3) In this section, "licence" means a licence issued pursuant to section 3 of this Decree and "licensee" shall be construed accordingly.

13.—(1) The licensing authority shall not grant any licence or approval under the provisions of this Decree if any director of the company or the person applying for approval—

Restriction
on grant of
licence or
approval.

(a) has been found guilty of a criminal offence under the Penal Code, the Criminal Code, the Firearms Act, the Explosives Act 1964 or the Robbery and Firearms (Special Provisions) Decree 1984, by a court or tribunal of competent jurisdiction in Nigeria or of an offence of a similar nature elsewhere ;

Cap. 42.
Cap. 69.
1964 No. 5.
1984 No. 9.

(b) has been sentenced to any period of imprisonment for an offence involving fraud, theft or a breach of trust, whether in Nigeria or elsewhere ;

(c) has been dismissed, discharged or otherwise removed on disciplinary grounds from the Nigeria Police Force, the Armed Forces of the Federation, the Prisons Service, the Special Constabulary, the Fire Services or Customs Preventive Service or any such similar law enforcement agency or service whether in Nigeria or elsewhere ;

(d) is a person in respect of whom the Minister is satisfied that it is contrary to public interest or the interest of national security that he should be a director or be approved for employment under the provisions of this Decree ;

(e) is not a citizen of Nigeria.

(2) Where any person approved under the provisions of this Decree is

convicted of any offence referred to in subsection (1) of this section or is sentenced to a period of imprisonment, it shall be the duty of the registrar of the court concerned to notify the licensing authority thereof and the licensing authority shall withdraw the approval granted to the person.

PART II—CONTROL AND ADMINISTRATION

Records and annual returns.

14.—(1) Every company shall—

(a) keep complete records, in a form prescribed by the Minister, of all persons employed from time to time in carrying on of the business of the company and of each other work undertaken; and

(b) file with the licensing authority, upon application for a new licence to replace a licence that is expiring or, in any event not later than the last day during the month of January in each year, a return showing—

(i) the address of each office or other place of business in which it carried on its business during the immediately preceding calendar year;

(ii) the name and address of each employee of the company during the immediately preceding calendar year; and

(iii) such other information as may from time to time be prescribed by the Minister.

(2) Every company shall, whenever requested to do so by the licensing authority make all records required to be kept under this Decree available to the licensing authority for inspection.

Company not entitled to fees, etc. unless licensed.

15. No company shall be entitled to sue for or recover or retain any commission, fee, gain or reward for any service performed by the company unless at the time of performing that service the company was the holder of the relevant licence under this Decree.

Uniforms to be approved.

16.—(1) No employee of any company holding a licence to which section 1 relates, shall wear, carry or bear any uniform, cap, badge, accoutrement or other identification mark unless such uniform, cap, badge, accoutrement or other identification mark has first been approved for use by the Minister in writing.

(2) The Minister shall not approve any article under subsection (1) of this section if in his opinion that article has any resemblance to a similar article used by the Nigeria Police Force, the Prisons Service, the Armed Forces of the Federation, Customs Preventive Service or any other uniformed service in Nigeria.

Prohibition of firearms, etc.

17. No person approved under the provisions of this Decree shall bear or possess any firearm or ammunition in the course of his duties.

Training syllabus to be approved.

18. No company licensed under the provisions of this Decree shall train or order persons to be trained except the training syllabus and instruction notes have first been approved for use by the Minister.

19.—(1) There shall, for the purposes of this Decree, be a licensing authority for private guard companies, who shall be an officer in the Ministry for which the Minister has responsibility or such other public officer as may be designated in that behalf by the Minister.

Licensing authority for private guard companies.

(2) The powers conferred on the Minister under this Decree (including the power to grant a licence to a private guard company under section 3 of this Decree) may, without prejudice to the exercise of any such power by the Minister, be exercisable by the licensing authority if so authorised either generally or specially in that behalf by the Minister and the expression "licensing authority" wherever used in this Decree shall be construed accordingly.

PART III—PROHIBITED ACTIVITIES, OFFENCES, PENALTIES, ETC.

20. No company licensed under this Decree shall act as a collector of debts or advertise itself or hold itself out as undertaking to collect debts for any other person, either with or without remuneration.

Licenses not to act as debt collectors.

21. No company licensed under this Decree shall at any time, whether by agreement with any Police authority or otherwise, act as a member of the Nigeria Police Force or perform the duties of a constable or other police officer or any other law enforcement agents.

Acting as police officer prohibited.

22. No person engaged in any business or employment in a private guard company shall use the expression "private detective" in connection with such business or employment or hold himself out in any manner as a private detective.

Expression "private detective" prohibited.

23. No company or employee thereof who is or has been licensed or approved under this Decree shall divulge to anyone, except as is legally authorised or required, any information acquired in the course of his duties under this Decree.

Information confidential.

24.—(1) Any person who—

(a) for the purpose of securing an approval under the provisions of this Decree makes any statement or provides any information which he knows to be false or does not have reason to believe the same to be true; or

(b) acts as the employee of any company when he or that company has not been licensed or approved under the provisions of this Decree; or

(c) fails to carry while on duty, or to produce in accordance with section 10 of this Decree, any identity card issued to him under that section; or

(d) wears, carries or bears any article which he is not authorised to wear, carry or bear under section 16 of this Decree; or

(e) bears or possesses any firearm or ammunition contrary to the provisions of section 17 of this Decree,

shall be guilty of an offence.

Offences.

(2) Any person approved or any company licensed under the provisions of this Decree who—

(a) supplies or offers to supply to any other person any firearm, ammunition, tear gas or similar manufactured weapon; or

(b) collects or offers or attempts to collect, or directly or indirectly engages in the business of collecting debts or claims of any kind, shall be guilty of an offence.

Advertisement as to name and address.

25. Any company which publishes or causes to be published (whether in a newspaper or by radio or television or otherwise) any advertisement relating to or in connection with its business (other than an advertisement relating solely to the recruiting of staff) without specifying therein the name as appearing in the licence and the registered address of such company shall be guilty of an offence.

Private guard company not to sell or dispose of its licence.

26. Any company which or any approved employee who sells, disposes of or delivers, lets out, hires or rents its licence, approval or identity card to any other person or permits any other person to use its licence, approval or identity card shall be guilty of an offence.

Unlawful entry.

27. Any employee who, when exercising or carrying on the functions of his employment, enters without lawful authority upon any premises shall be guilty of an offence.

Misrepresentations.

28. Any company which by any false, misleading or deceptive statement, representation or promise or by any wilful concealment of a material fact, induces or attempts to induce any person to enter into an arrangement or contract in connection with its business as such shall be guilty of an offence.

Company not to direct any person to carry out any function for which the company is not licensed.

29. Any company which or any employee who directs, authorises or permits any person to exercise any of the functions of a company or approved employee when the person is not an approved person under this Decree shall be guilty of an offence.

Company not to employ persons in respect of whom approval is refused or cancelled.

30. Any company which knowingly employs in any capacity whatsoever in its business a person who has been refused approval under this Decree or whose approval has been cancelled unless the approval has subsequently been restored shall be guilty of an offence.

Approval not to confer special powers.

31.—(1) No person shall by virtue of being approved have any power or authority which he would not have if this Decree had not been made.

(2) Any person who in any way—

(a) suggests or implies that by virtue of his approval he may exercise any power or authority which in fact he could not exercise if this Decree had not been made; or

(b) uses or attempts to use his approval and employment to exercise or as entitling him to exercise any such power or authority, shall be guilty of an offence.

32.—(1) Where a person commits an offence under this Decree he shall, subject to subsection (2) of this section, be liable on conviction therefor— Penalty for offences.

(a) in the case of an individual, to a fine of ₦400 or imprisonment for 12 months or to both such fine and imprisonment ; and

(b) in the case of a body (whether corporate or unincorporate), to a fine of not less than ₦5,000.

(2) Where any person commits an offence under this Decree relating to firearms, he shall be punished as prescribed under the Firearms Act or any other relevant enactment. Cap. 69.

33. Where an offence under this Decree is committed by a body corporate or firm or other association of individuals— Offences by bodies corporate and unincorporate.

(a) every director, manager, secretary or other similar officer of the body corporate ;

(b) every partner or officer of the firm ;

(c) every person concerned in the management of the affairs of the association ; or

(d) every person purporting to act in any such capacity as aforesaid, shall severally be guilty of that offence and liable to be prosecuted and punished for the offence in like manner as if he had himself committed the offence in an individual capacity unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

34. The Minister may revoke the licence of any company or any approval given in respect of an employee of a company under the provisions of this Decree where such company or person contravenes any of the provisions of this Decree. General power to revoke licences.

PART IV—SUPPLEMENTARY

35. The Minister may make regulations generally for the purpose of giving effect to the provisions of this Decree. Regulations.

36.—(1) In this Decree, unless the context otherwise requires—

“approved” means a person approved by the Minister under section 7 to be employed by a private guard company ; Interpretation, exemption, etc.

“company” or “private guard company” means any company incorporated in Nigeria and licensed under the provisions of this Decree to provide such services as are permitted under section 1 (1) of this Decree ;

“employee” means a person employed by a private guard company under the provisions of section 7 of this Decree ;

“firearms” has the meaning assigned to it by the Firearms Act ; Cap. 69.

“identity card” means any identity card issued pursuant to section 10 of this Decree ;

“licence” means any licence issued under section 3 of this Decree and “licensee” shall be construed accordingly ;

“licensing authority” means the Minister or as the case may require, an officer appointed under section 19 (1) ;

"Minister" means the Minister of Internal Affairs.

(2) Any reference in this Decree to any section, Part or Schedule not otherwise identified is a reference to that section, Part or Schedule of this Decree.

(3) This Decree shall not be construed as requiring any of the following persons to hold a licence under or to observe any of the conditions of this Decree, that is to say—

(a) any legal practitioner while acting in the ordinary course of his profession or any of his employees while acting in the ordinary course of his employer's profession ;

(b) any inspector, guard, watchman or other person employed to do inspecting, guarding, watching or inquiry work for one employer only (such employer not being a private guard company) in respect of inspecting, guarding, watching or inquiry work done for that employer for the protection of persons or property arising out of the functions or business exercised or carried on by that employer ; or

(c) any person whose duties when employed by a private guard company consist of no more than clerical or secretarial work, the giving of information over the telephone on request on matters obtained from existing records of the company or the receipt in the office of the company of moneys payable to that company in the ordinary course of its business.

(4) The Minister may by order published in the *Gazette* exclude to the extent prescribed therein any person or class of persons whether corporate or unincorporate from the operation of this Decree.

Citation.

37. This Decree may be cited as the Private Guard Companies Decree 1986.

SCHEDULE

FORMS

*FORM A

Section 2 (1)

PRIVATE GUARD COMPANIES DECREE 1986

APPLICATION FOR LICENCE TO FUNCTION AS A PRIVATE GUARD COMPANY

1. Name of Company.....
2. Registration particulars, that is—
 - (a) Memorandum and Articles of Association
 - (b) Certificate of Registration
 - (c) Present address of registered office
 - (d) Present addresses and locations of branch offices in Nigeria.
3. (a) Names and addresses of all the current directors ;
 - (b) Occupation of the directors ;
 - (c) Names and addresses of the shareholders ;
 - (d) Name of the auditors (audited accounts of the company should be attached) ;
 - (e) Name of the Legal Adviser/Solicitors to the company ;
4. Details of persons to be responsible for operations of company (whether as directors or otherwise) —
 - (a) Surname.....
 - (b) Other names.....
 - (c) Previous names (if any).....
 - (d) Date of birth.....
 - (e) Place of birth.....
 - (f) Present residential address.....
(not Box Number)
 - (g) All places of residence within last preceding three years :
.....
.....
.....
 - (h) Present occupation.....
 - (i) All previous occupation.....
(including employer, date and duration of each occupation)
 - (j) Present nationality.....
 - (k) Offences (if any) committed in Nigeria or elsewhere.....

5. I have/have not previously been employed in the Nigeria Police Force, the Prisons Service or the Armed Forces of the Federation, the Special Constabulary, the Fire Service, the Customs Preventive Service or any such similar law enforcement agency or service whether in Nigeria or elsewhere (*delete inapplicable word or words*).

6. If previously employed in the Nigeria Police Force, the Prisons Service, the Armed Forces of the Federation, the Special Constabulary, the Fire Service, the Customs Preventive Service or such similar law enforcement agency or service in Nigeria or elsewhere, state—

(a) the Service, Force or Agency in which applicant was employed.....

(b) the period of such employment.....

(c) the reason for termination of such employment.....

STATUTORY DECLARATION

I/We _____ of _____
do solemnly and sincerely declare that the particulars given above are true,
and I/We make this solemn declaration conscientiously believing the same
to be true and by virtue of the provisions of the Oaths Act 1963.

Signatures of Declarants

DECLARED at _____ this _____ day of _____ 19_____

Before me _____
Commissioner for Oaths/Notary Public

**Form A to be repeated in respect of each director or other person concerned.*

FORM B

Section 3

PRIVATE GUARD COMPANIES DECREE 1986



No. _____

LICENCE TO OPERATE AS A PRIVATE GUARD COMPANY IN RESPECT OF

.....LIMITED

WHEREAS by section 1 (1) (b) of the Private Guard Companies Decree 1986 it is provided that no organisation shall function as a Private Guard Company unless such organisation is licensed as a Private Guard Company by the Minister :

AND WHEREAS the Minister is satisfied from information supplied to him by the aforesaid..... Limited of

.....
that the organisation has complied with all the requirements of the Private Guard Companies Decree 1986 relating to the licensing of the company as a Private Guard Company :

Now, THEREFORE, the aforesaid company is hereby licensed with effect from the date hereunder written as a Private Guard Company pursuant to the provisions of section 3 of the Private Guard Companies Decree 1986.

DATED at..... this..... day of..... 19.....

.....
Minister/Licensing Authority

FORM C

Section 7

PRIVATE GUARD COMPANIES DECREE 1986

APPROVAL IN RESPECT OF A PRIVATE GUARD COMPANY EMPLOYEE :

Mr.....

No.

THIS IS TO CERTIFY that the afore-mentioned person has been approved pursuant to the provisions of section 7 of the Private Guard Companies Decree 1986 as an employee in the employment of the.....

..... Limited

DATED at..... this..... day of..... 19.....

.....
Minister/Licensing Authority

FORM D

Section 8 (1)

PRIVATE GUARD COMPANIES DECREE 1986

APPLICATION FOR APPROVAL TO BE EMPLOYED
BY A PRIVATE GUARD COMPANY

Name of Company.....

LICENCE NUMBER.....

DATE OF ISSUE OF LICENCE.....

TWO PASSPORT
PHOTOGRAPHS OF
APPLICANT

1. Full names of applicant.....
(Surname)

(Other names)

2. Previous names (If any).....

3. Date of birth.....

4. Place of birth.....

5. Schools attended.....

6. Qualifications and dates on which obtained.....

7. Nationality.....

8. Present occupation.....

9. Occupation(s) within last preceding 3 years.....

10. I have/have not previously been employed in the Nigeria Police Force, the Prisons Service or the Armed Forces of the Federation, the Special Constabulary, the Fire Service, the Customs Preventive Service or any such similar law enforcement agency or service whether in Nigeria or elsewhere (*delete inapplicable word or words*)

11. If previously employed in the Nigeria Police Force, the Prisons Service, the Armed Forces of the Federation, the Special Constabulary, the Fire Service, the Customs Preventive Service or such similar law enforcement agency or service in Nigeria or elsewhere, state :—

(a) the Service, Force or Agency in which applicant was employed.....

(b) the period of such employment.....

(c) the reason for termination of such employment.....

12. I have never been convicted of a criminal offence in Nigeria or elsewhere or I have been convicted of the following offences (state all offences of which applicant has been convicted).

13. I possess the following firearms and ammunition :—

STATUTORY DECLARATION

I of do solemnly and sincerely declare that the particulars given above are true, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Oaths Act 1963.

.....
Signature of Declarant

DECLARED at this

day of 19

Before me

Commissioner for Oaths/Notary Public

FINGERPRINTS OF APPLICANT

5	4	3	2	L.T.P.	R.T.P.	2	3	4	5

Note.—The application should be accompanied by two signed references from a Judge, Magistrate, Notary Public, Legal Practitioner or Justice of the Peace.

Signature.....

Designation.....

MADE at Lagos this 15th day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree
but is intended to explain its purpose).*

The Decree regulates and provides for the licensing of private guard companies and the bi-annual renewal of their operating licence. Only companies wholly owned by Nigerian citizens are entitled to be so licensed as provided under the Nigerian Enterprises Promotion Act 1977. Any contravention of any provisions of the Decree renders a licence granted to such company liable to revocation.

**FORFEITURE OF ASSETS (MISCELLANEOUS PROVISIONS)
DECREE 1986**



Decree No. 34

[15th December 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Paragraph 8 of the Schedule to the Public Officers (Forfeiture of Assets) Order 1978 is hereby amended by substituting—

Amendment
of L.N. 33
of 1978, etc.

(a) for the words "Ebako and Company and the following properties of Ebako and Company" appearing in paragraph (b) thereof, the words "Interest of Ebako and Company Limited and interest of Ebako and Company Limited in the following properties—"

(b) for the words "Smeaton Nigeria Limited" where they occur in sub-paragraph (c) thereof, the words "Smeaton Limited".

(2) The President, Commander-in-Chief of the Armed Forces may, from time to time by order published in the *Gazette*, correct any clerical error or amend any of the provisions of the Public Officers (Forfeiture of Assets) Order 1978 or any Order made pursuant to an enactment to forfeit any asset to the Federal Military Government.

2. The Recovery of Public Property (No. 2) Act 1970, as amended by the Recovery of Public Property (Amendment) Act 1972, is hereby further amended—

Amendment
of 1970
No. 58.
1972 No. 22.

(a) by renumbering the existing section 2 as subsection (1) of section 2 ; and

(b) by inserting immediately after subsection (1) as renumbered, the following new subsection, that is—

"(2) Where the Federal Government or any of its agencies is unable, for any reason whatsoever, to sell any asset under subsection (1) of this section, the asset shall be forfeited to the Federal Military Government."

3. This Decree may be cited as the Forfeiture of Assets (Miscellaneous Provisions) Decree 1986.

Citation.

MADE at Lagos this 15th day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the Public Officers (Forfeiture of Assets) Order 1978 to correct the name of the companies specified therein and gives the President, Commander-in-Chief of the Armed Forces power to correct or amend the Order or any similar Order.

It also amends the Recovery of Public Property (No. 2) Act 1970 to forfeit to the Federal Military Government any asset not sold by the Federal Government or any of its Agencies.

NATIONAL ECONOMIC EMERGENCY POWERS
(EXTENSION, ETC.) DECREE 1986



Decree No. 35

[18th December 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The National Economic Emergency period declared for a period of 15 months with effect from 1st October 1985 is hereby extended to 31st December 1988.

Extension of
the period
of National
Economic
Emergency.

2.—(1) The National Economic Emergency Powers (Deductions from Salaries and Wages) Order 1986 is hereby revoked.

Revocation
of S.1. 1.
1986.

(2) Accordingly no deductions shall be made from the salary or wage of any employee specified in the Schedule to the National Economic Emergency Powers (Deductions from Salaries and Wages) Order with effect from the 1st of October 1986.

3. This Decree may be cited as the National Economic Emergency Powers (Extension, etc.) Decree 1986.

Citation.

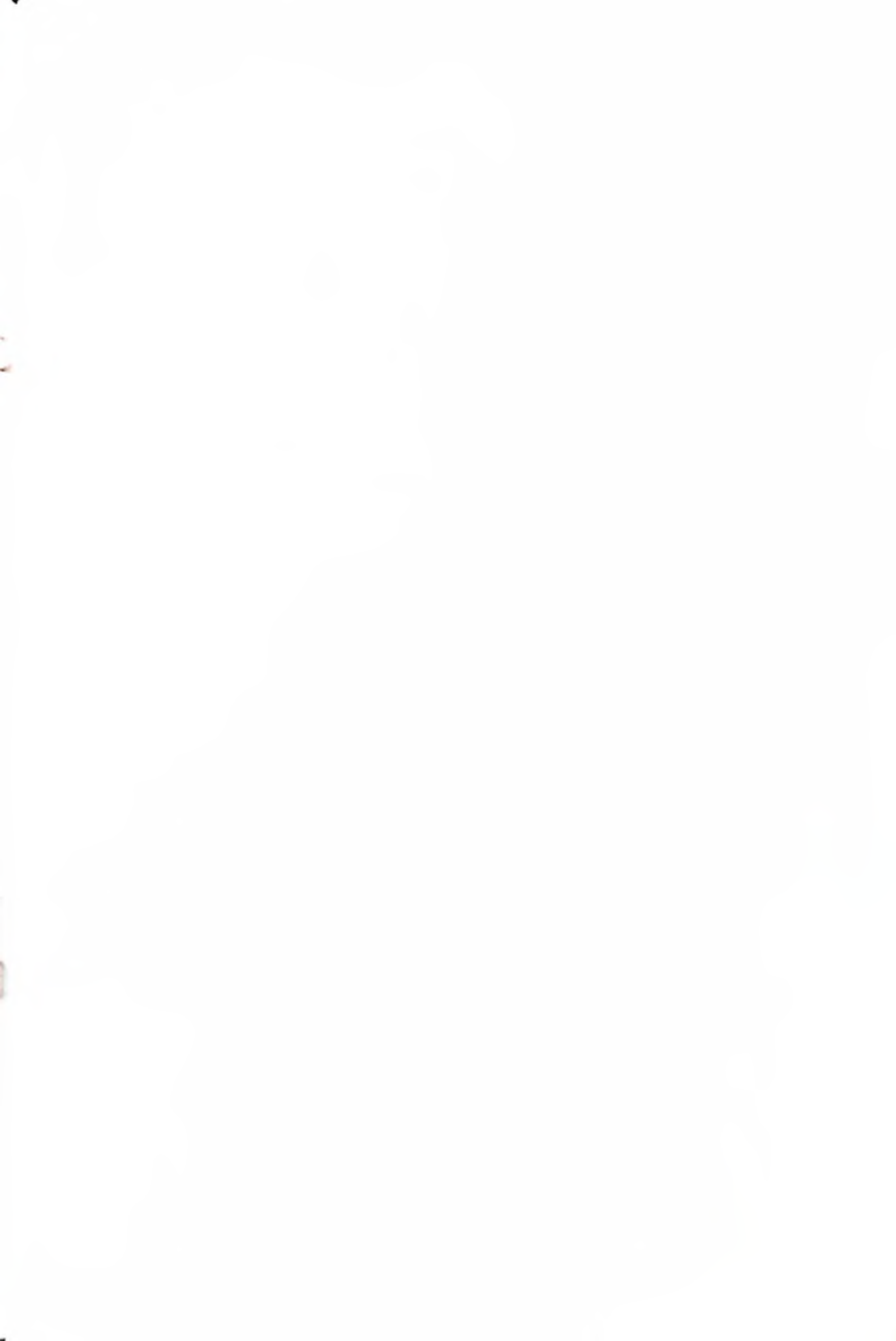
MADE at Lagos this 18th day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree extends the period of National Economic Emergency to 31st December 1988 and revokes the National Economic Emergency Powers (Deductions of Salaries and Wages) Order 1986 authorising deductions to be made from salaries and wages of workers.





APPROPRIATION DECREE 1986



Decree No. 36

[19th December 1986]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The Accountant-General of the Federation may when authorised to do so by warrants signed by the Minister of Finance pay out of the Consolidated Revenue Fund of the Federation during the financial year ending 31st December 1986 the sums specified by the warrants, not exceeding in the aggregate Seven Billion, Seven Hundred and Eighty Million, Seven Hundred and Thirty-Two Thousand, Nine Hundred Naira.

Issue and appropriation of ₦7,780,732, 900 from the Consolidated Revenue Fund for 1986.

(2) The amount mentioned in subsection (1) of this section shall be appropriated to heads of expenditure as indicated in the Schedule to the Decree.

(3) No part of the amount aforesaid shall be issued from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1) of this section.

2. This Decree may be cited as the Appropriation Decree 1986.

Citation.

SCHEDULE

Head	Ministry/Department	Allocation
		₦
21.	General Staff Headquarters	45,764,540
22.	Cabinet Office	170,035,160
23.	Police	382,074,330
24.	Police Service Commission	6,785,600
25.	Ministry of Agriculture, Water Resources and Rural Development	32,878,130
26.	Federal Audit Department	5,362,630
27.	Judiciary	13,184,610
28.	National Industrial Court	376,470
29.	Ministry of Communications	82,817,630

Head	SCHEDULE—continued				Allocation N
	Ministry Department				
30.	Ministry of Defence	..	..	..	742,392,060
31.	Ministry of National Planning	..	..	..	30,562,620
32.	Ministry of Education	..	..	..	208,990,210
33.	Federal Capital Territory	..	..	..	20,336,470
34.	Ministry of External Affairs	..	..	..	89,506,770
35.	Ministry of Finance	..	..	..	199,039,570
36.	Ministry of Health	..	..	..	279,225,970
37.	Ministry of Industries	..	..	..	9,579,010
38.	Ministry of Information and Culture	..	..	..	148,923,780
39.	Ministry of Internal Affairs	..	..	..	190,596,890
40.	Advisory Judicial Committee	..	..	..	83,570
41.	Ministry of Justice	..	..	..	8,305,090
42.	Ministry of Employment, Labour and Productivity	..	..	..	16,437,050
43.	Ministry of Mines, Power and Steel	..	..	..	14,026,340
44.	Ministry of Science and Technology	..	..	..	75,210,880
45.	Ministry of Social Development, Youth and Sports	..	..	..	139,138,940
46.	Public Complaints Commission	..	..	..	4,935,540
47.	Civil Service Commission	..	..	..	3,680,120
48.	Ministry of Trade	..	..	..	10,847,240
49.	Ministry of Transport and Aviation	..	..	..	42,966,000
50.	Ministry of Petroleum Resources	..	..	..	1,000,000
51.	Ministry of Works and Housing	..	..	..	329,615,020
53.	Consolidated Revenue Fund Charges (Unappropriated)	..	..	..	1,807,285,560
55.	Contingencies	..	..	..	80,000,000
57.	National Universities Commission	..	..	..	443,810,630
	SUB-TOTAL	..	..	..	5,635,768,490
56.	Contribution to Development Fund	..	..	..	2,144,964,470
58.	Price Support/Subsidy To Parastatals/Government Owned Companies	..	..	..	10
	TOTAL	..	..	..	7,780,732,900

MADE at Lagos this 19th day of December 1986.

MAJOR-GENERAL I. B. BARANGIDA,
President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria

S.I. 28 of 1986

NATIONAL MINIMUM WAGE ACT 1981

(1981 No. 6)

National Minimum Wage (Amendment) Order 1986

Commencement : 23rd December 1986

In exercise of the powers conferred on me by section 2 (2) of the National Minimum Wage Act 1981 and of all other powers enabling me in that behalf, I, the Minister of Employment, Labour and Productivity, hereby make the following Order :

1.—(2) The National Minimum Wage Act 1981 is hereby amended in section 2 as follows—

Amendment
of 1981
No. 6.

(a) delete the word "50" appearing in paragraph (a) of subsection (1) and substitute therefore the word "500"; and

(b) delete the fullstop appearing after paragraph (e) and insert immediately thereafter a semi-colon and insert the following new paragraph, that is to say—

"(f) any person employed in an establishment set up for the promotion of agricultural projects".

2. This Order may be cited as the National Minimum Wage (Amendment) Order 1986. Citation.

MADE at Lagos this 23rd day of December 1986.

BRIGADIER IKE OMAR SANDA NWACHUKWU,
Minister of Employment, Labour
and Productivity

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its purport)

The Order amends the National Minimum Wage Act 1981 to provide for the exemption of persons employing less than 500 workers and persons employed in agricultural projects from the operation of the Act.

EXPLANATORY NOTE

(This note does not form part of this Decree but is only intended to explain its purport)

The Appropriation Decree 1986 (for the period 1st January to 31st December, 1986) provided for the issue from the Consolidated Revenue Fund of the Federation of a total sum of ₦7,780,732,900 out of which the sum of ₦5,635,768,480 is for Recurrent Expenditure including Consolidated Revenue Fund Charges while the balance of ₦2,144,964,470 is for contribution to the Development Fund for Capital Projects.



STATES (SPECIAL DEVELOPMENT LEVIES) DECREE 1986



Decree No. 37

[See section 3 (1)]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :

1. For the purpose of revamping and stimulating the development and growth of each State of the Federal Republic of Nigeria, the Governor of a State shall

Power to
impose
special
development
levies, etc.

(a) have the power to levy and deduct monies from the salary earnings and wages of any person employed in the public service of a State, civil service, Judiciary and other government statutory co-operations, commissions, authorities or other agencies or group of persons employed in the private sector of the State, or authorise any person appointed by him to deduct from an employee's salary or wages such other levies as may be deemed necessary to the furtherance of the development of the State ; and

(b) have the power to do such other things as the President, Commander-in-Chief of the Armed Forces may from time to time deem appropriate in the circumstances.

2. In this Decree, unless the context otherwise requires

Interpreta-
tion.

"Governor of a State" includes a civilian Governor.

3.—(1) This Decree may be cited as the States (Special Development Levies) Decree 1986 and shall be deemed to have come into force on the 11th of November 1985.

Citation and
commence-
ment.

(2) The provisions of section 5 (1) of the Labour Act 1974, as amended by the Labour (Amendment) Act 1978, shall for the purposes of this Decree be in abeyance.

1974 No. 21.
1978 No. 21.

MADE at Lagos this 31st day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria

EXPLANATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport)

The Decree seeks to give the Governor of a State or any person appointed by him, powers to levy and make necessary deductions from the salaries and wages of persons employed in both the public and private sectors of the State for the purpose of the development and growth of the State.

S.I. 29 of 1986

NATIONAL ECONOMIC EMERGENCY POWERS DECREE 1985
(1985 No. 22)

National Economic Emergency Powers (Deductions from
Salaries and Wages) (Amendment) Order 1986

In exercise of the powers conferred upon me by section 2 of the National Economic Emergency Powers Decree 1985, and all other powers enabling me in that behalf, I, Major-General Ibrahim Badamasi Babangida, President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, hereby make the following Order :—

Commencement : (See section 4)

1. The National Economic Emergency Powers (Deductions from Salaries and Wages) Order 1986 is hereby amended as specified in the following provisions of this Order. Amendment of S.I. 1 of 1986.

2. Immediately after section 1 subsection (2) of the Order, there shall be inserted a new subsection (3), that is to say— Amendment of section 1.

“(3) Any deductions made from an employee's salary or wages authorised by a Military Governor of a State or any person appointed by him, as the case may be, shall be deemed to have been deducted pursuant to the provisions of this Order”.

3. The Schedule to the Order is hereby amended as follows— Amendment of the Schedule.

(a) immediately after paragraph 1 (a) of the Schedule to the Order there shall be inserted a new paragraph 2 that is to say—

“2. Public Service (Civil Service, Judiciary and other government statutory corporations, commissions, authorities and agencies of a State).

Salary or Grade Level	Rate of Deduction percent
(a) Salary ₦15,500 and above	15
(b) Grade Levels 15 and 16	10
(c) Grade Levels 12 to 14	7
(d) Grade Levels 07 to 11	4
(e) Grade Levels 01 to 06	2”;

(b) accordingly the existing paragraphs 2, 3 and 4 shall be renumbered paragraphs 3, 4 and 5 respectively ;

(c) immediately after paragraph 5 thereof, there shall be inserted a new paragraph 6, that is to say—

“6. The provisions of paragraph 5 above shall be applicable to State owned companies, corporate bodies, persons and group of persons employed in the private sector of the State.”.

Citation and commencement.

4. This Order may be cited as the National Economic Emergency Powers (Deductions from Salaries and Wages) (Amendment) Order 1986 and shall be deemed to have come into operation on the 11th November 1985.

MADE at Lagos this 31st day of December 1986.

MAJOR-GENERAL I. B. BABANGIDA,
*President, Commander-in-Chief
of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its purport)

The Order amends the National Economic Emergency Powers (Deductions from Salaries and Wages) Order 1986 to give approval to deductions made from salaries and wages authorised before the 1986 Order by State Governors; and provides for deductions to be made from salaries and wages of persons employed in State owned establishments, companies, corporations and other agencies, as well as those of the private sector in the State.



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