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# INDEX TO THE LAWS OF NIGERIA 1966-1988

*With Explanatory Notes*

Compiled by  
Data Ine Akobo

94-606

Riverside Communications



**Index to the Laws of Nigeria**

**1966-1988**

**With Explanatory Notes**



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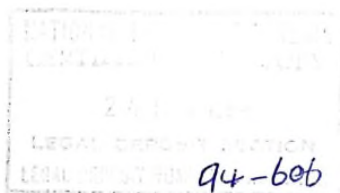
## **1966-1988**

**With Explanatory Notes**

*Compiled by*

**Data Ine Akobo**

*Serials Librarian*  
*Rivers State University of Science and Technology*  
*Port Harcourt*



**Riverside Communications**  
**Port Harcourt, Nigeria**  
**1990**

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**To:**

**Dr. Mofia Tonjo Akobo**

**Kari, Daere, Kaine, Loliya, Ibis**

**and**

**My parents.**

~~Handwritten signature~~  
2/3/94

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## Preface

This work attempts to alleviate the hardship encountered in searching out the relevant current legislation enacted by the Federal Government of Nigeria. It is not enough that gazettes are published; there should be an index to the laws in these gazettes, especially as the amount of legislation during the periods of military rule, which have dominated Nigerian politics, has been high as compared with periods of civilian rule (Tables 1 and 2).

**Table 1. Decrees Passed During Military Eras.**

<b>Year</b>	<b>No. of decrees Passed</b>	<b>Year</b>	<b>No of Decrees Passed</b>
1966	88	1976	60
1967	52	1977	73
1968	60	1978	37
1969	55	1979	102
1970	62	1984	37
1971	58	1985	23
1972	51	1986	37
1973	43	1987	44
1974	41	1988	59
1975	42		

**Table 2. Acts Passed During Civilian Era**

<b>Year</b>	<b>No. of Acts Passed</b>
1980	8
1981	11
1982	8 (Act 3 vetoed)
1983	6

This work, not only seeks to provide a convenient reference source for users of the laws of the Federation by providing the main entries, the subject index and the key word index; but also goes further to include explanatory notes to the legislation which at a glance gives the intent of the legislation, thereby enabling a user to decide on its relevance or otherwise.

It covers the period from 1966 through 1988 (23 years) which represents the period of current legislation revising or repealing most of those made by 1958.

It further shows the frequency of decrees promulgated during the military era as compared with those promulgated in the civilian era. The contrast may be explained by the difference in procedure of legislation under the different political circumstances.

The index is designed to be useful to, among others, students of law, court officials, businessmen, politicians, companies, the government, and to researchers.

### **Arrangement**

This index is arranged into three sections. The first section of the index contains the main entry listed by gazetted year; the second section, the subject index; and the third section, the key words index.

#### **Section I: Main Entry: Decrees and Acts by Year**

The first section is arranged in chronological order of year and within each year, by number. Each numbered entry in the first section provides in the order listed:

- the full title of the law;
- the number and the year of promulgation;
- the date of commencement;
- where the laws are located;
- the volume, number, the date of publication and pagination; and
- a brief explanatory note on each law.

#### **Section II. Subject Index**

The subject list contains the titles which are arranged in alphabetical order, the year of publication, the number of the law, and the page in this book where the main entry can be consulted for detailed information. The subject index brings all the laws dealing with a particular subject together.

#### **Section III. Key Word Index**

The entries are arranged in alphabetical order by key words. This arrangement gives users who do not know the full title of a particular law, opportunity to search for a specific word, e.g. drugs or taxation, before searching the titles in the main entry.

## **Acknowledgement**

I wish to record my indebtedness to Mrs. Christiana Gabriel Nwankwo, a lawyer in the Faculty of Law, Rivers State University of Science and Technology, Port Harcourt, for going through the entire work; the University Librarian, Mr. J.A. Ombu, who recognised the advantages of such a list and encouraged me to compile it as an index; the Hon. Justice Niki Tobi, who wrote the forward; Mrs. F.A. Oduba, and Mr. S.E. Akotah, both law librarians, who allowed me to use their libraries, the Nigerian Institute of Advanced Legal Studies, Lagos University and the Rivers State Judiciary, Port Harcourt, respectively; and the typist, Mr. Paul Ndapuwari, who typed the manuscript.

Finally, I wish to express my sincere thanks to my husband for his support.

Data Ine Akobo  
1990

## Foreword

One veritable source of law in any legal system or jurisprudence is legislation, and this is commonplace, whether in the common law system or in the continental system. It is the most definite source of law as it emanates directly from the legislature. The legislative bodies in a military regime are different from those in a civilian regime; so also are the generic nomenclature given to the laws. In the military regimes, laws were promulgated either by the Supreme Military Council or by the Armed Forces Ruling Council. The laws so promulgated are called Decrees. In a civilian regime, the laws are enacted by the National Assembly and they are called Acts. Data Akobo in this index has dealt with Decrees promulgated by the Supreme Military Council and the Armed Forces Ruling Council.

One basic inhibition to law research in this country is the paucity of source materials. A researcher is therefore handicapped in the process of collecting materials for research, as the process takes so much valuable time. This has adversely slowed down research work in the discipline of law.

This copious and comprehensive index will certainly be valuable to the researcher. So much has gone into this work: the author has taken pains to document virtually all the Decrees and their corresponding gazette sources in this index. She has also given a summary of the Decrees as contained in the explanatory notes. This is most commendable. The index is not only a *desideratum* but will, also be a *vade mecum* to all persons involved one way or the other in the administration of justice and the development of the legal system. I particularly recommend the *Index* to judges, magistrates, lawyers, law teachers and law students, who will certainly find it useful in their continuous search of the law.

The author deserves the congratulations of the law profession for a job well done.

Hon. Justice Niki Tobi

Judge's Chambers  
High Court of Justice,  
Port Harcourt



## **Section I**

**Main Entry:  
Decrees and Acts**



## Decrees 1966

- 1 The Constitution (Suspension and Modification) Decree No. 1 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. 53 No 20 (4 March 1966) A1-A28*

The Decree suspended and modified some provisions of the 1963 Federal Constitution of Nigeria and also those of the Regions. It established the powers of the Federal Military Government and the Regional Military Governors to make laws by Decrees and Edicts and prohibited inquiries into the validity of such laws. It also established the Supreme Military Council, the Federal Executive Council and the Advisory Judicial Committee.

- 2 The Circulation of Newspapers Decree No.2 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.6 (26 Jan. 1966) A29*

The Decree lifted the prohibition of bans on newspapers.

- 3 State Security (Detention of Persons) Decree No.3 1966.**  
Commencement 8 February 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.12 (11 Feb. 1966) A31 - A32*

This Decree empowered the detention of certain persons who were allowed to make representations to a tribunal constituted under the Decree.

- 4 The Suppression of Disorder Decree No.4 1966.**  
Commencement 11 February 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.12 (11 Feb. 1966) A33 - A44*

The Decree created offences against public order and gave the civil courts jurisdiction to try such cases if the offence is committed otherwise than in a military area as designated by the Decree in which case, the offence would be tried by a military tribunal.

- 5 Banking Amendment Decree No.5 1966.**  
Commencement 16 February 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.14 (17 Feb. 1966) A45 - A48*

The Decree provides for the investigation of accounts with any bank where the account holder is involved in bribery, corruption, extortion or abuse of office. It makes it an offence for a bank manager not to comply.

- 6 The Forces Acts (Amendment) Decree No.6 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No. 15 (19 Feb. 1966) A49 - A52*

The enactment amended the Nigerian Army Act 1960 No.26 Navy Act 1964 No.21 and Air Force Act 1964 No.11. It constituted their councils and gave responsibility of their command to the Head of the Federal Military Government instead of the Minister of Defence.

- 7 The Special Constables Decree No.7 1966.**  
Commencement 19 February 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.15 (19 Feb. 1966) A53 - A62*

The purpose of this Decree is to modernise the law relating to the Nigerian Special Constabulary by repealing the Special Constable Act 1959 No.23 and replacing it with a Decree under which the Special Constabulary will form part of the Nigeria Police Force.

- 8 State Security (Detention of Persons) Decree No.8 1966.**  
Commencement 10 February 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.15 (19 Feb. 1966) A63 - A64*

The enactment provided for the detention of persons and the application of some provisions of Decree No.3 of 1966 to their cases.

- 9 The Prisons (Control) Decree No.9 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.17 (26 Feb. 1966) A65*

The legislation gave operational control of all prisons to the Federal Director of Prisons irrespective of the Native Authority Laws of Northern Nigeria and the Local Government Law of Western Nigeria.

- 10 State Security (Detention of Persons) (No.3) Decree No.10 1966.**  
Commencement 5 March 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.21 (5 March 1966) A67 - A68*

The Decree empowers the detention of certain persons and extended the provisions of Decree No.3 of 1966 to them.

- 11 The High Court of Lagos (Amendment) Decree No.11 1966.**  
Commencement 7 March 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.23 (12 March 1966) A69 - A71*

This Decree will enable prosecutors to appeal to the Supreme Court in certain cases from decisions of the High Court of Lagos in criminal cases. It will not allow a prosecutor to appeal against a sentence imposed by the High Court, but will allow

- (a) appeals on questions of law alone from decisions of the High Court at first instance or on appeals from the Magistrates' Court; and
- (b) appeals on questions of fact alone, or question of mixed law and fact, from decisions of the High Court sitting at first instance.

Leave to appeal will have to be obtained except in the case of an appeal on a question of law from the High Court sitting at first instance. The Decree also provides for the detention or release on bail of the accused person where the prosecutor gives notice that he intends to appeal.

- 12 The Criminal Procedure (Amendment) Decree No.12 1966.**  
Commencement 7 March 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.23 (12 March 1966) A73 - A76*

This Decree does three things. Section 1 eliminates from existing Federal enactments references to conviction "on indictment", since this form of procedure no longer exists in the Criminal Procedure Law of Northern Nigeria. Section 2 clarifies the definition of "indictable offence" in the Criminal Procedure Act 1958 (Cap. .43) by making the wording accord with what has been held to be the true meaning of that definition. Section 3 inserts into the Criminal Procedure (Northern Region) Act 1960 No.20 a new Subsection which, in relation to Northern Nigeria, will translate references to summary trial or summary conviction occurring in existing Federal Acts or in Decrees into terms appropriate to the Criminal Procedure of that Region.

**13 The Probates (Re-sealing) Decree No.13 1966.**

Commencement 7 March 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.23 (12 March 1966) A77 - A78

The Decree establishes the re-sealing of probates and letters of administration granted in Commonwealth countries, and in the Regions. The High Court of a Region before re-sealing a probate or letters of administration shall fulfil certain conditions before re-sealing.

**14 The Constitution (Suspension and Modification) (No.2) Decree 14 1966.**

Commencement 17 January 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.24 (14 March 1966) A79

The Decree amends the Constitution (Suspension and Modification) (No.2) Decree 1966 No. 1 which empowers the Attorney-General of the Federation to institute and undertake criminal proceedings in respect of any offence created by any law in force in Nigeria or any part, if he considers it desirable to do so.

**15 Rent Control Decree No.15 1966.**

Commencement 23 March 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.27 (24 March 1966) A81 - A85

The purpose of this Decree is to provide for a reduction in the rental charges in respect of accommodation consisting of one or more rooms which are not self-contained; and for the setting up of rent tribunals, the membership and operation of which will be provided for in regulations to be made thereafter.

**16 The Forces Act (Amendment) (No.2) Decree No.16 1966.**

Commencement 17 January 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.28 (25 March 1966) A87 - A88

This Decree provided further alteration of the constitution of the Army Council, the Navy Board, and the Air Council 1960 No.26 and 1966 No.6.

**17 The Constitution (Suspension and Modification) (No.3) Decree No.17 1966.**

Commencement 17 January 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.30 (29 March 1966) A89 - A90

This enactment makes provision for the appointment of a Chairman and regular members of the Council of Chiefs of Northern Nigeria; It further empowers the

Chairman to co-opt 4 Chiefs etc. Finally, the enactment provides that it is no longer compulsory for the Military Governor to follow the advice given by the Council.

- 18 State Security (Detention of Persons) (No.4) Decree No.18 1966.**  
Commencement 20 March 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No 31 (30 March 1966) A91*

The Decree gives the power to detain persons in the States, and the application of certain provisions of the State Security (Detention of Person) Decree 1966 No.3.

- 19 The Indian Hemp Decree No.19 1966.**  
Commencement 31 March 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.33 (4 April 1966) A93 - A97*

This Decree defines "Indian Hemp" to mean (a) any part of a plant of the genus *Cannabis*; (b) or the separated resin, which crude or purified obtained from any part of the genus *Cannabis* or (c) any preparation containing any such resin, by whatever name that plant, part, resin, for preparation may be called. The Decree establishes that it is an offence to plant or cultivate, import, export, smoke or be in possession of Indian Hemp. Magistrates in any part of Nigeria have jurisdiction for the summary trial of any offence.

- 20 The Constitution (Suspension And Modification) (No.4) Decree No.20 1966.**  
Commencement 1 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.34 (5 April 1966) A99 - A100*

The Decree amends the 1966 decree No.1 Section 8 which established the Supreme Military Council and the Federal Executive Council. It establishes that the Attorney-General of the Federation shall attend the meetings of the Supreme Military Council and of the Federal Executive Council in an advisory capacity.

- 21 The Supplementary Appropriation (1965-66) Decree No.21 1966.**  
Commencement 31 March 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.34 (5 April 1966) A101*

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree of 1965 by £293,500 and provides that the additional amount shall be appropriated as specified in the Schedule of the Decree.

- 22 The Post Office (Miscellaneous Provisions) Decree No.22 1966.**  
Commencement Section 20 1 April 1966; other Sections 4 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.34 (5 April 1966) A105 - A118*

The Decree provides for the reconstitution of the Posts and Telegraphs Department and for the establishment of a special fund which will be operated with the minimum of control by Treasury.

Sundry powers at present vested in the Director of Posts and Telegraphs are to be distributed to the extent mentioned in this Decree, and officers presently or in the future employed will be subject to the control of the Public Service of the Federation as heretofore.

- 23 The Legal Education (Amendment) Decree No.23 1966.**  
Commencement 7 April 1966.  
*Suppl. Fed. Off. Gaz. 53 No.36 (14 April 1966) A119*

This Decree amended the Legal Education Act 1962 No.12. It established reduction of required period of practical training to an academic year.

- 24 State Security (Detention of Persons) (No.5) Decree 24 1966.**  
Commencement 5 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.37 (16 April 1966) A121*

The Decree establishes the power to detain certain persons (names listed in the Decree) in the States, and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 25 The Lagos City Council (Dissolution) Decree No.25 1966.**  
Commencement 19 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.38 (20 April 1966) A123*

The Decree dissolves the Lagos City Council, as constituted under Section 10 of the Lagos Local Government Act 1959 (as amended by the City of Lagos Act, 1963). It vests the administration of the affairs of that Council, and the duties and functions in a Caretaker Committee appointed by the Head of Federal Military Government.

- 26 State Security (Detention of Persons) (No.6) Decree No.26 1966.**  
Commencement 19 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.40 (21 April 1966) A125-A126*

The Decree established the power to detain certain persons (listed in the Decree) in the States, and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 27 The Oaths Act (Transfer of Functions) Decree No.27 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.41 (22 April 1966) A127*

The Decree established that all functions conferred on the President by the Oaths Act 1963 No.23 shall vest in the Head of the Federal Military Government; and accordingly Section 12(3) of the Constitution (Suspension and Modification Decree 1966 No.1) shall not apply to any such function. This Decree is regarded as the Oaths Act (Transfer of Functions) Decree 1966 No.27 and shall apply throughout Nigeria.

- 28 The Appropriation Decree No.28 1966.**  
Commencement 21 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.42 (25 April 1966) A129-A130*

The Decree authorised the Attorney-General of the Federation when he receives warrants signed by the Federal Executive Council to pay out of the Revenue Fund during the year ending on 31st March 1967 the sums specified by the warrants, not exceeding in the aggregate seventy-six million, seven hundred and twenty thousand and forty pounds.

- 29 The University of Lagos act (Amendment) Decree No.29 1966.**  
Commencement 23 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.43 (25 April 1966) A131

This Decree amended Section 6(2) of University of Lagos Act 1962, No.1 (which provides for the membership of the Provisional Council) by the substitution of the names of members of the provisional council.

- 30 Income Tax (Authorised Communication) Decree No.30 1966.**  
Commencement 23 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.44 (26 April 1966) A133-134

Under this Decree the Head of the Federal Military Government may authorise the Inspector-General of Police or any other person in writing, to inspect and where necessary to remove any books, records, lists, returns or other documents in the possession or control of the Federal Board of Inland Revenue, for the purposes of any investigation or enquiry. The Decree empowers the Inspector-General of Police or designated officer write to the Chairman of the Board or any public officer of the department responsible for such matters.

- 31 The Firearms (Amendment) Decree No.31 1966.**  
Commencement 1 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.44 (26 April 1966) A135-A137

In order to further enhance the state of internal security of Nigeria, it is expedient to increase the penalties imposed by the Firearms Act with respect to offences relating to the possession and control of firearms and ammunition, the prohibition of the importation and the manufacture of such firearms and certain other related matters, with a view to further discourage the commission of such offences.

There has lately been an increased number of offences relating to the matters aforesaid and a large number of pistols, revolvers, automatic shotguns and several rounds of ammunition illegally imported into the country, has recently been found as a result of certain searches conducted by the Police.

This Decree therefore amends the Firearms Act by imposing heavier penalties for offences under that Act; and in order that the offences may be more expeditiously dealt with, this Decree, among other things, extends the jurisdiction of Magistrates, to enable them deal with such matters.

- 32 The Income Tax (Authorised Communication) (Amendment) Decree No.32 1966.**  
Commencement 23 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.48 (17 May 1966) A139-A141

Under this Decree Section 1 of the Income Tax (Authorised Communication) Decree 1966 No.30 in this Decree referred to as "the Principal Decree" is amended - "The Board" includes references to any other tax authority from whom the Board is entitled to require disclosure or transfer of information, documents or records. It establishes that the Federal Military Government shall have the same powers as a tax authority, but shall not be compellable to make disclosure or transfer to a tax authority of any such information.

- 33 Public Order Decree No.33 1966.**  
Commencement 24 May 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.48 (17 May 1966) A143-A151

The Decree dissolves the existing political parties, tribal unions and cultural associations and prohibits the formation of new ones.

- 34 The Constitution (Suspension and Modification) (No.5) Decree No.34 1966.**  
Commencement 24 May 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.48 (17 May 1966) A153-A159

The Decree changed Nigeria into a Republic and unified the public service.

- 35 The Borrowing by Public Bodies (Amendment) Decree No.35 1966.**  
Commencement Section 1: 15 January 1966; Section 2 and 3 : 28 May 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.53 (28 May 1966) A161-A162

The main purpose of this Decree is to make the Borrowing by Public Bodies Act 1965 No.35 apply to any Company in or of which the National Military Government holds shares or debentures, even if the holding in question does not amount to a controlling interest. The Decree also restricts Section 5 of the Act to guarantees given to National Statutory Corporations under the Statutory Corporations (Guarantee of Loans) Act 1959.

- 36 Constitution (Suspension and Modification) (No.6) Decree No.36 1966.**  
Commencement 20 May 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.55 (3 June 1966) A163-A164

The Decree amended the Constitution (Suspension and Modification (No.5), the Section 4(5) of Decree 1966 No.34 and vested the appointment etc. of magistrates and others in the Supreme Military Council. The appointment of Justice of Peace in Lagos was vested in the Attorney-General of the Republic. Thirdly the appointment etc. of an Economic Adviser to the Republic was vested in the Head of the National Military Government.

- 37 The Oba of Lagos (Emoluments) Decree No.37 1966.**  
Commencement 19 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.55 (3 June 1966) A165

The decree provides for the emoluments of the Oba of Lagos.

- 38 The Remuneration of the President (Amendment) Decree No.38 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.55 (3 June 1966) A167

The Decree amended Section 2 of the Remuneration of the President Act 1965 No.21.

- 39 State Security (Detention of Persons) (No.7) Decree No.39 1966.**  
Commencement 26 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.55 (3 June 1966) A169

The Decree provided the power to detain certain persons (whose names are listed in the Decree) in the State Security (Detention Of Persons) Decree 1966 No.3.

- 40 State Security (Detention of Persons) (No.8) Decree No.40 1966.**  
Commencement 3 June 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.55 (3 June 1966) A171

The Decree provided the power to detain certain persons (whose names are listed in the Decree) in the States, and the application of certain provisions of the State Security (Detention Of Persons) Decree 1966 No.3.

- 41 Tribunals of Inquiry Decree No.41 1966.**  
Commencement 2 June 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.56 (7 June 1966) A173-A181

This Decree authorised the Head of the National Military Government to constitute a tribunal of inquiry to enquire into any matter or thing or conduct of affairs for public opinion.

- 42 The Hire Purchase (Application) Decree No.42 1966.**  
Commencement 6 June 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.59 (10 June 1966) A183

The Decree extends the Hire Purchase Act 1965 No.111 to apply throughout Nigeria.

- 43 Customs and Excise Management Act (Amendment) Decree No.43 1966.**  
Commencement 15 June 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.62 (20 June 1966) A185-A187

This Decree amends the Principal Act of 1958 No.55 by adding a new Section 113A as to the non-removal of manufactured goods from the premises of manufacture without proper entry. It further amends Section 119, 141, 158 and 166(2) of the Principal Act as to removal of goods from entered premises without payment of excise duty etc.

- 44 The Defamatory and Offensive Publication Decree No.44 1966.**  
Commencement 1 June 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.62 (20 June 1966) A189-A190

The Decree extends the meaning of the word publication in relation to defamation. Any persons that provoke the breach of peace by offensive publication or through songs, plays etc., shall be guilty of an offence for which they may be arrested without warrant, and the penalty shall be the maximum prescribed for the offence.

- 45 The Curfew Decree No.45 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.62 (20 June 1966) A191-A195

The Decree empowers the Governor of a Group of Provinces to impose curfew with the consent of the Head of the National Military Government when there is public disorder in the Provinces.

- 46 **Public Order (Amendment) Decree No.46 1966.**  
Commencement Section 2, 24 May 1966 and 15 June 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.62 (20 June 1966) A196-A198*

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.

- 47 **State Security (Detention of Persons) (No.9) Decree No.47.**  
Commencement 20 June 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.63 (22 June 1966) A199-A200*

The Decree provides the power to detain certain persons (named herein the Decree) in the States and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 48 **Rent Control (Amendment) Decree No.48 1966.**  
Commencement 28 June 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.66 (29 June 1966) A201-A202*

This Decree provides miscellaneous amendments to the Rent Control Decree 1966 No.15.

- 49 **State Security (Detention of Persons) (No.8) (Renovation) Decree No.49 1966.**  
Commencement 1 July 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.68 (2 July 1966) A203*

This Decree revoked the Decree issued as No.40 1966 authorising the detention of Stephen N. Iweanya and Akinola Lasekin.

- 50 **Constitution (Suspension and Modification) (No.7) Decree No.50 1966.**  
Commencement 2 July 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.68 (2 July 1966) A205*

The Decree amends the Constitution Suspension and Modification Decree Nos. 1 & 20 of 1966 and provides that the Military Administrator of the Capital Territory be included as a member of the Executive Council.

- 51 **Public Officers (Investigation of Assets) Decree No.51 1966.**  
Commencement 28 June 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.70 (13 July 1966) A207-A216*

The main purpose of this Decree is to enable the Head of the National Military Government to require public officers to declare their assets wherever he is of the opinion that such declaration is in the public interest.

The Decree provides for the verification and ascertainment of the assets so declared, and after considering such report as may be submitted, the Head of the National Military Government may in appropriate cases appoint a tribunal to inquire into and report on the assets of the public officer.

Where a report of the tribunal discloses that an officer has corruptly or improperly enriched himself or some other person, the Head of the National Military Government may order the forfeiture of the assets to the State.

The powers of the Head of the National Military Government are subject to certain conditions, exercisable by a Military Governor of a group of provinces.

**52 State Security (Detention of Persons) (No.10) Decree No.52 1966.**  
Commencement 13 July 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.72 (18 July 1966) A217

The Decree provides the power to detain certain persons named in the Schedule of the States, and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 Decree No.3.

**53 State Security (Detention of Persons) (Restricted Revocation) Decree No.53 1966.**

Dated at Lagos this 4th day of August 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.78 (5 Aug. 1966) A219

Under this Decree provision was made for the release of certain detained persons named herein in the Decree.

**54 State Security (Detention of Persons) Revocation (No.2) Decree No.54 1967.**

Commencement 6 August 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.79 (8 Aug. 1966) A221

This Decree revoked Decrees Nos. 24, 26, 47 and 52 authorising the detention of the persons named therein.

**55 The Constitution (Suspension and Modification) (No.8) Decree No.55 1966.**

Commencement 1 August 1966.

*Suppl. Fed. Off. Gaz.* 53 No.80 (11 Aug. 1966) A223-A224

The enactment modifies Schedule 2 of Decree No.1, 1966 as relates to the appointment and functions of the Attorney-General of the Republic.

**56 The State Security (Detention of Persons) (Amendment) Decree No.56 1966.**

Commencement 8 February 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.82 (20 Aug. 1966) A225

This Decree amends Section 3 of the State Security (Detention of Persons) Decree 1966 No.3 by adding a new paragraph, which states that the power to implement continuing detention or the revocation of detention to be exercised by order made by the Head of the National Military Government.

- 57 The Statutory Bodies Modification Decree No.57 1966.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.83 (20 Aug. 1966) A227*

The Decree empowers the Head of the National Military Government to give directions with respect to membership etc. of certain statutory bodies.

- 58 The Curfew (Amendment) Decree No.58 1966.**  
Commencement 19 August 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.83 (20 Aug. 1966) A229*

This Decree amends the Curfew Decree 1966 No.45 in Section 3(3) under which a Military Governor has power to amend Schedule 2 of that Decree by notice in the Gazette.

- 59 The Constitution (Suspension and Modification) (No.9) Decree No.59 1966.**  
Commencement Subsection 1 (which re-enacts Section 3: 20 May 1966).  
Subsection 1 (which re-enacts Section 6: 24 May 1966); other Sections :1  
September 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.85 (1 Sept. 1966) A231-A236*

By this Decree, Nigeria reverted to a Federation as from 1st September 1966. The Government became a Federal Government providing for separate public services in the regions. It made several consequential amendments of the Principal Decree.

- 60 The Police Pensions Decree No.60 1966.**  
Commencement 1 September 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.87 (2 Sept. 1966) A237-A244*

This Decree makes the rank of constable in the Nigeria Police Force pensionable with effect from 1st Jan. 1946 for the purposes of the Pensions Act (Cap. 147) subject to certain conditions. At the same time it removes certain anomalies at present existing in the grant of retiring benefits to the non-commissioned officers and constables.

- 61 Firearms (Amendment) (No.2) Decree No.61 1966.**  
Commencement 1 August 1966 .  
*Suppl. Fed. Off. Gaz. Extra. 53 No.87 (2 Sept. 1966) A245*

The Decree amends the Firearms (Amendment) Decree 1966 No.31 by enacting penalties for importing or exporting certain firearms and ammunition.

- 62 The Merchant Shipping (Casualties) Decree No.62 1966.**  
Commencement 13 August 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.89 (5 Sept. 1966) A247*

This Decree Limits Section 269 of the Merchant Shipping Act 1962 No.30, authorising investigations and inquiries into casualties affecting Commonwealth shipping only and this amendment will permit investigation and inquiry into any shipping casualty.

- 63 The Nigerian Industrial Development Bank (Guarantee) Decree No.63 1966.**  
Commencement 28 September 1966.  
*Suppl. Fed. Off. Gaz.* 53 No.93 (29 Sept. 1966) A249

This Decree authorises the Federal Executive Council to give a guarantee in respect of the loan of some £2 million which the World Bank is to make to the Nigerian Industrial Development Bank. Section 1(2) applies various provisions of the Borrowing by Public Bodies Act 1965 No.35, and in particular Section 3(5) of that Act - thereby charging on the Consolidated Revenue of the Federation any sums required for fulfilling the guarantee.

- 64 State Security (Detention of Persons) (No.11) Decree No.64 1966.**  
Commencement 11 September 1966.  
*Suppl. Fed. Off. Gaz.* 53 No.101 (3 Nov. 1966) A251

The Decree provides the power to detain certain persons named in the Schedule, in the States, and the application of certain provisions of the States Security (Detention of Persons) Decree 1966 No.3.

- 65 Income Tax (Amendment) Decree No.65 1966.**  
Commencement 1 October 1966 & 1 April 1967.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.110 (6 Dec. 1966) A253-A274

This Decree amends certain principal income tax provisions. Under this Decree income in respect of which tax is chargeable by virtue of Section 4(1)(b) of the Income Tax Management Act (which relates to income chargeable to tax on any gains or profits paid or payable in money to an employee by virtue of his employment shall include gratuities, compensations, bonuses, premiums, benefits or other prerequisites allowed, given or granted by any person to an employee in relation to any service rendered in return for any gains or profits.

Dividends paid out of any profits by a company shall be entitled to deduct tax on payment thereof in accordance with Section 34 of the Companies Income Tax Act.

- 66 The Entertainment Tax Decree No.66 1966.**  
Commencement 6 December 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.110 (6 Dec. 1966) A275-A281

This Decree establishes the entertainment tax and the mode of imposition. The Federal Executive Council may by order published in the Gazette and to the classes of entertainment in the Schedule, or add to, increase or reduce any entertainment tax in respect of any item therein. Certain forms of entertainment for philanthropic or charitable purpose of educational character for artistic literary or scientific purpose by a society, for the benefit of schools or Institution etc. are exempted.

- 67 The Allocation of Revenue (Commencement) Decree No.67 1966.**  
Commencement 1 December 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.110 (6 Dec. 1966) A283

The Decree amends the Allocation of Revenue (Constitutional Amendment) Act 1965 as regards its operational date, which ceases to be 9th December 1965 and

becomes 1st April 1966. It abrogates completely the application of the Act to the 1965-66 financial year.

- 68 The Firearms (Amendment) (No.3) Decree No.68 1966.**  
Commencement 1 December 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.110 (6 Dec. 1966) A285*

This Decree amends the Firearms Act so as to include in the category of prohibited firearms for the purposes of that Act not only (as at present) automatic and semi-automatic shotguns but also shotguns provided with a "pump action" or other mechanical reloading device.

- 69 The Constitution (Suspension and Modification) (No.10) Decree No.69 1966.**  
Commencement 1 April 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.112 (13 Dec. 1966) A287-A288*

This amends the provisions of the Constitution of the Federation relating to Section 35 of Northern Nigeria, and the function of the Attorney-General of the Region shall include the exercise, subject to the authority of the Military Governor of the Region of general direction and control over the Ministry of Justice of the Region. The Military Governor of the Region shall exercise general direction and control over every department of government of the Region.

- 70 State Security (Detention of Persons) (No.12) Decree No.70 1966.**  
Commencement 24 July 1966.  
*Suppl. Fed. Off. Gaz. 53 No.114 (22 Dec. 1966) A289*

The Decree provides the power to detain the persons mentioned in the Schedule for a period of six months and take to such a place or places as the Head of Military Government may direct, and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 71 State Security (Detention of Persons) (No.13) Decree No.71 1966.**  
Commencement 4 September 1966.  
*Suppl. Fed. Off. Gaz. 53 No.114 (22 Dec. 1966) A291*

The Decree provides the power to detain the persons mentioned in the Schedule for a period of six months and taken to such a place or places as the Head of the Federal Military Government may direct, and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 72 The Nigerian Council for Medical Research Decree No.72 1966.**  
Commencement Section 10, 22 December 1966; other Sections 29 December 1966.  
*Suppl. Fed. Off. Gaz. 53 No.115 (29 Dec. 1966). A293-A301*

The Decree establishes the Nigerian Council for Medical Research as a body corporate with the general functions of advising on, co-operating promoting and supervising research in the Medical Services.

**73 The Medical Practitioners (Temporary Registration) Decree No.73 1966.**

Commencement 22 December 1966.

*Suppl. Fed. Off. Gaz.* 53 No.115 (29 Dec. 1966) A303-A305

The Decree amends the Medical and Dental Practitioners Act 1963 No.9 by inserting after Section 11 Section 11A where the Council may, if it thinks it fit give a direction for temporary registration, for employment in approved institutions, of persons with qualifications granted outside Nigeria.

**74 The Pensions (Federal Fire Service, etc.) Decree No.74 1966.**

Commencement 22 December 1966; Subsection 6(2) 1 April 1964;

Subsection 9(5) 1 September 1966.

*Suppl. Fed. Off. Gaz.* 53 No.115 (29 Dec. 1966) A307-A316

The Federal Fire Service - This Decree makes the rank of fireman in the Federal Fire Service Pensionable under the Pension Act (Cap.147) with effect from 1st April 1964, but modifies the provisions of the Act to some extent in relation to persons holding the rank of fireman at retirement.

On the retirement of a member of the service of or above the rank of leading fireman, his service as a fireman will - thanks to Section 1 of this Decree - henceforth be taken into account in determining his benefits under the Pensions Act.

Furthermore, in the case of a person who served in a police fire brigade before transferring to the Federal Fire Service, his service in the rank of fireman in the police fire brigade, as well as his service in any higher rank, will - thanks to Section 1 of the Police Pension Decree 1966 (No.60) - henceforth be taken into account in determining his benefits under the Pensions Act on his retirement from the Federal Fire Service.

Nigeria Police Force - Section 9 of the Decree amends the Police Pensions Decree 1966 (No.60) so as to bring the new conditions for police officers into line with those afforded by this Decree.

**75 The Pensions (Amendment) Decree No.75 1966.**

Commencement 1 September 1964.

*Suppl. Fed. Off. Gaz.* 53 No.115 (29 Dec. 1966) A317

This Decree amends Section 7 of Pensions Act (Cap. 147), by inserting Subsection 6A that for officers who are retired in the public interest by the Federal Public Service Commission to be eligible for retiring benefits under the Pension Act (Cap.147).

**76 The Widows' and Orphans' Pensions Act 1962. (Validation and Commencement) Decree No.76 1966.**

Commencement 22 December 1966.

*Suppl. Fed. Off. Gaz.* 53 No.115 (29 Dec. 1966) A319

Under this Decree the Widows' and Orphans' Pensions Act No.2 of 1962 came into force with effect from 1st April 1962. The Decree amended Section 152 of the Constitution of the Federation 1963 No.20.

**77 State Security (Detention of Persons No.14) Decree No.77 1966.**

Commencement 5 December 1966.

*Suppl. Fed. Off. Gaz.* 53 No.115 (29 Dec. 1966) A321

The Decree provided the power to detain certain persons (named in the Schedule) in the States, and the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 78 State Security (Detention of Persons) (No.15) Decree No.78 1966.**  
Commencement 17 December 1966.  
*Suppl. Fed. Off. Gaz.* 53 No.115 (29 Dec. 1966) A323

The Decree provided the power to detain certain persons named in the Schedule for the period of six months and taken to such place or places as the Head of the Federal Military Government may direct, and the application of certain provisions of the State Security Detention of Persons) Decree 1966 No.3.

- 79 The Midwives Decree No.79 1966.**  
Commencement 31st December 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A325-A341

Under this Decree - The profession of midwifery in Nigeria is being modernised and will be supervised and controlled in respect of training and practice by a board responsible to the Federal Military Government for the conduct of matters of general policy.

Members of this board will be drawn from the professionals at large with representatives from the Regional ministries of health and diverse associated specialised fields and voluntary agencies.

Provision is also made for post-basic training and for the setting up of experimental schemes all with the general object of enhancing the status of the profession and of the members.

- 80 The Supplementary Appropriation (1964-65) Decree No.80 1966.**  
Commencement 29 December 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A343

Under this Decree the total of the amount mentioned in Section 1 of the Appropriation Act 1964 No.23, Section 1 of the Supplementary Appropriation (1964-65) Act 1964 No.27, and Section 1 of the Supplementary Appropriation (1964-65) Act 1965 No.2 (which together provided for the issue out of the consolidated sums not exceeding in aggregate £64,066,050 shall be increased by £395,685 and the additional amount shall be appropriated to heads of expenditure as indicated in the Schedule of this Decree.

- 81 The Post Office (Amendment) Decree No.81 1966.**  
Commencement 29 December 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A345

This Decree amends Section 27(1) of the Post Office Act, after the words "fictitious postage stamp, the following words added "or bearing any postage stamp the surface of which is smeared or coated with mucilage or any other substance"

- 82 The Pool Betting Tax (Increase of Rate) Decree No.82 1966.**  
Commencement 29 December 1966; but Subsection 1(2) Commenced 1 April 1966.  
*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A347

Under this Decree the rate at which tax is to be levied under the Pool Betting Tax Act 1962 No.111 on moneys placed as stakes as mentioned in Section 1(1) of that Act is fixed at twenty percent. The Decree shall apply to the Federal Territory and Northern Nigeria only.

**83 The Nigerian Council for Scientific and Industrial Research Decree No.83 1966.**

Commencement 31 December 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A349-A357

The purpose of this Decree is to establish a Council which will co-ordinate and encourage scientific activities, including scientific research at all levels. The Council will be the highest national body on scientific policy and for the purpose of contacts with foreign organizations, including foundations interested in research. The Decree makes provision for the exercise of advisory and, later executive functions by the Council. The Council will keep a register of all scientific organisations and agencies in the country, all of which are expected to support the Council and carry out its advice.

**84 The Criminal Justice (Miscellaneous Provisions) Decree No.84 1966 .**

Commencement 31 December 1966; Subsection 6(3) 4 April 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A359-A369

This Decree amends the criminal code as regards official corruption, as regards obtaining property or credit by fraud, as regards things capable of being stolen, and killing on provocation. Also the Decree amends the provisions relating to persons under 17.

**85 The Customs and Excise Management act (Amendment) (No.2) Decree No.85 1966.**

Commencement 31 December 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A371

Section 1 of this Decree re-enacts Section 161(2) of the Customs and Excise Management Act 1958 No.55 in a form (similar to Section 20(6) of the Dangerous Drugs Act, for which see Act No.4 of 1965) which fits the new Section 4(3) of the Criminal Procedure (Northern Region) Act 1960, for which see the Criminal Procedure (Northern Region) Decree 1966 (No.86).

**86 The Criminal Procedure (Northern Region) Decree No.86 1966.**

Commencement 31 December 1966.

*Suppl. Fed. Off. Gaz. Extra.* 53 No.116 (31 Dec. 1966) A373-A374

Section 1 of this Decree amends Section 4 of the Criminal Procedure (Northern Region) Act 1960 so as to make it clear that, where a Federal Act or Decree gives jurisdiction to any court for the trial or punishment of an offence against a Federal enactment, the jurisdiction can be exercised in Northern Nigeria notwithstanding anything in the Criminal Procedure code law of Northern Nigeria. This will mean in particular, that magistrates there will have power to try all offences against the customs or excise laws, and impose the full punishments provided for such offences.

- 87 The Extradition Decree No.87 1966.**  
Commencement 31 December 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.116 (31 Dec. 1966) A375-A391*

This Decree establishes the extradition agreement made by Nigeria with any other country for the surrender by each country to the other of persons wanted for prosecution or punishment. This Decree shall apply to every separate country within the Commonwealth, and provides restrictions on surrender of fugitives.

- 88 The Limitation Decree No.88 1966.**  
Commencement 31 December 1966.  
*Suppl. Fed. Off. Gaz. Extra. 53 No.116 (31 Dec. 1966) A393-A412*

The limitation of actions is rule of public policy which holds it impolitic that persons should be vexed with stalemate claims; hence, after a statutory period, a right of legal action is barred. The overriding purpose of the policy is the automatic termination of litigation after a fixed period of time irrespective (for the most part) of the merits of the case.

This Decree constitutes a comprehensive code of rules for the limitation of actions over the whole field of civil law.

There are elaborate provisions relating to the limitation of actions for the recovery of land, settled chattels, arrears of rent and annuities charged on movable property, actions in respect of trust property etc.

There are the usual provisions for the extension of the period of time in which an action can be brought in certain contingencies.

The Decree follows the prevailing practice of making the rules relating to disability, acknowledgement, part payment, fraud and mistake apply equally to all types of proceedings.

The Decree and any other limitation enactment apply to arbitrations as they apply to actions in the court.

## Decrees 1967

- 1 **The Petroleum Profits Tax (Amendment) Decree No.1 1967.**  
Commencement 5 January 1967.  
*Suppl. Fed. Off. Gaz. 54 No.1 (5 Jan. 1967) A1-A3*

This Decree retains the application of the Petroleum Profits Tax Act 1959 No.15 subject to stated amendments as to "extent and application" i.e. scope, thereby increasing the tax chargeable and the circumstances applicable Section 17A. Modification became effective from accounting periods beginning on or after 1 Jan. 1966 and all other periods after the date of commencement 5th January 1967.

- 2 **The Suppression of Robbery Decree No.2 1967.**  
Commencement 30 January 1967.  
*Suppl. Fed. Off. Gaz. 54 No.6 (2 Feb. 1967) A5*

The Decree Amends parts of the Criminal Code (Cap. 42) 1958 by increasing the punishments provided in Section 402 and Section 403, and the powers of arrest and prevention of escape for the offences under the Sections.

- 3 **The University of Lagos Decree No.3 1967.**  
Commencement 8 March 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.15 (16 March 1967) A7-A39*

The Decree sets up the University as a legal entity providing for its constitution and functions. The Decree provides the establishment and objects of Colleges of Medicine and Education within the University. The Decree introduces provision in relation to the conduct of visitations into the affairs of the University and the appointment and tenure of office of the Chancellor, the Pro-chancellor, the Vice-Chancellor, and principal officers of the University.

- 4 **The Police (Amendment) Decree No.4 1967.**  
Commencement 6 March 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.15 (16 March 1967) A41-A42*

The Decree amends

- (1) Section 14D of Police Act (Cap. 154) 1958 as to ranks on appointment of Supernumerary Police Officer by omitting the following "...but no such rank shall be above that of Inspector". Also  
(2) amends Section 31 of the Police Act as to the power of the court in disposing of property in Police possession by inserting a new Section 31(1A);  
(3) substituted a new Section 34 for the one under the Act as relates to the Police Reward Fund.  
(4) amends Rule 22(2) of 1959 and its Amendment of 1962 as it relates to Public Funds of the Federation (Disbursement Rules - 1959 & 1962). Reference: Laws of Nigeria 49 of 1959 and 106 of 1962.  
(5) repeals Section 33 of the Police Act and Regulations 42, 43 and 47(2) of the Police Act and Regulations 42.

- 5 **The Territorial Waters Decree No.5 1967.**  
Commencement 8 March 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.15 (16 March. 1967) A43-A45*

This Decree extends the limits of the territorial waters of Nigeria. The Decree establishes the jurisdiction in respect of offences committed, and the restriction on trial of persons other than Nigerian citizens for offences committed in territorial waters. Repeals:- The Territorial Waters Jurisdiction Act 1879 and Section 58 of the Criminal Procedure Act.

**6 The Customs Tariff (Amendment) Decree No.8 1967.**  
Commencement 16 March 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.15 (16 March 1967) A47*

The Decree Amends the Customs Tariff Act 1963 No.3 as follows:

- (1) Section 3 - Omits the words "in the third column";
- (2) Section 7 - Inserts a new Subsection (2) and renumbers the existing one to Subsection (3);
- (3) Section 9 - Substitutes a new Subsection (2) and in Subsection (3) changes the first "shall be" to "is".

**7 Lagos Town Planning (Miscellaneous Provisions) Decree No. 7 1967.**  
Commencement 6 March 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.15 (16 March 1967) A49-A53*

This Decree authorises the Permanent Secretary charged with the responsibility for town planning in Lagos, to direct the Lagos Executive Development Board to prepare a master plan with the general object of securing the development of City of Lagos in accordance with recognised principles of town planning.

If the master plan is approved by the Permanent Secretary, the Lagos Executive Development Board will give notice of the approval in newspapers printed and published in Lagos, inviting free inspection and objection from any owner likely to be adversely affected by the plan. Objections and the grounds therefore are to be lodged with the Lagos Executive Development Board.

The schemes prepared in respect of a town planning area declared wider the Lagos Town Planning Act (Cap. 95) 1958 shall take into account the requirements of the master plan.

The Decree provides that where the Board requires finance for the furtherance of the master plan or any scheme, and a power to borrow is conferred on it by the Lagos Town Planning Act (Cap. 95). The power to borrow shall include authority to issue debenture stock.

**8 The Constitution (Suspension and Modification) Decree No.8 1967.**  
Commencement Section 12(6) 17 January and Section 16(3) 10 March 1967).  
*Suppl. Fed. Off. Gaz. Extra. 54 No.16 (17 March 1967) A55-A92*

The feature of this Decree is the vesting in the Supreme Military Council both the legislative and executive powers of the Government of the Federation. The Federal Executive Council which has hitherto exercised these powers has now been divested of them, and it is henceforth to discharge those functions that are specifically delegated to it by the Supreme Military Council.

In the exercise of these legislative executive powers, the concurrence of the Head of the Federal Military Government and of all the Military Governors is, for the first time, made essential in respect of certain matters which are set out in Section 69(6) of the Constitution. These are, to mention a few, matters affecting or relating to trade, commerce, industry, transport, the Armed Forces, the Nigeria Police,

higher education and the territorial integrity of a Region and the Provisions of the Sections listed in the provision to Section-4(1) of the Constitution.

**9 The Appropriation Decree No. 9 1967.**

Commencement 1 April 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No. 20 (1 April 1967) A93-A94

The Decree authorises the Accountant-General of the Federation when he receives warrants signed by the Supreme Military Council, to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1968 the sums specified by the warrants not exceeding in the aggregate £68,484,070. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree. Also the Decree delegated powers to the permanent secretary of the Federal Ministry of Finance.

**10 Supplementary Appropriations (1966-67) Decree No.10 1967.**

Commencement 31 March 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.25 (24 April 1967) A95

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1966 by £1,586,812 and the additional amount shall be appropriated to heads of expenditure as indicated in the Schedule of this Decree.

**11 The State Security (Detention of Persons) Decree No.11 1967.**

Commencement 29 April 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.30 (4 May 1967) A97-A98

The Decree empowers the detention of persons listed in the Schedule and approved the application of Section 2 to 6 of the State Security (Detention of Persons) Decree 1966.

**12 Parliament Dissolution Decree No.12 1967.**

Commencement 16 January 1966.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.33 (12 May 1967) A99

The Decree dissolves Parliament and all its organs and offices with effect from 16th January 1966.

**13 The Constitution (Repeal and Restoration) Decree No.13 1967.**

Commencement 26 May 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.37 (27 May 1967) A101-A102

The Decree repeals the Constitution (Suspension Modification) Decree 1967 and restores Decrees No.1 to 10 of 1966. See further Decree No.20 of 1967 & 27.

**14 States (Creation and Transitional Provisions) Decree No.14 1967.**

Commencement 27 May 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.37 (27 May 1967) A103-A106

The Decree created States of the Federation out of the Regions (other than Mid-Western Nigeria). It provided for the continuance of administrative and judicial powers, transfer of property and delimitation of boundaries. See further Decree No's.19, 20, 25, 1967.

- 15 The Constitution (Financial Provisions) Decree No.15 1967.**  
Commencement 27 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.37 (27 May 1967) A107*

The Decree provides for the sums payable to the Regions immediately before Decree 14 of 1967 be paid to the States in the proportions stated in the Schedule. Section 164 of the Constitution was suspended and Section 141 became applicable.

- 16 The Constitution (Suspension and Modification) (Amendment) Decree No.16 1967.**  
Commencement 30 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.39 (30 May 1967) A109*

This Decree amends the Section 8(2) of the Constitution (Suspension and Modification Decree 1966 No.1 (as restored by the Constitution) (Repeal and Restoration Decree 1967 No.13). Under this Decree Lieutenant Colonel H.U. Katsina to be a member of the Supreme Military Council.

- 17 Newspapers (Prohibition of Circulation) Decree No.17 1967.**  
Commencement 30 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.39 (30 May 1967) A111-A112*

The Decree (1) empowers the Head of the Federal Military Government to prohibit circulation of newspapers where he is satisfied that the unrestricted circulation in Nigeria of the newspaper is or may be detrimental to the interest of the Federation or of any State. (2) Also makes non-compliance an offence and stipulates the punishment.

- 18 Administrative Councils Decree No.18 1967.**  
Commencement 31 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.40 (31 May 1967) A113-A114*

The Decree provided for the smooth transition of the Northern and Eastern Regions into States by establishing the Administrative Councils in the territories formerly known as the Northern Region, and Eastern Region. The Chairman of the respective Councils shall be appointed from time to time by the Head of the Federal Military Government by order. The Council is empowered to arrange the share to which each State is entitled in the assets of the former territory out of which the States were created, to establish departments of government or government institutions where necessary in the States, etc. See No.26,1967.

- 19 States (Creation and Transitional Provisions) (Amendment) Decree No.19 1967.**  
Commencement 31 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.40 (31 May 1967) A115-A116*

The Decree amends and substitutes a new Schedule for the Schedule of the States (Creation and Transitional Provisions) in Decree 1967 No.14. The Decree establishes that where references are made to divisions they shall be read and construed as references to administrative divisions of Nigeria in the Report of the Constituency Delimitation Commission 1964. See further Decree 20 & 25, 1967.

**20 Constitution (Miscellaneous Provisions) Decree No.20 1967.**

Commencement 27 May 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.43 (8 June 1967) A117-A118

- 1) The Decree provides for the adjustment of personnel of Federal Executive Council by nullifying S.1(2)(b)(11) of Decree No.13 of 1967 in favour of S.8(3) of Decree No.1 of 1966.
- 2) Also amends Decree No.14 of 1967 as follows:
  - (a) S.2 & S.7 have changes in words.
  - (b) Sections 3,4,5 are repealed;
  - (c) Sections 6 & 7 are renumbered, Sections 3 & 4 respectively;
  - (d) Amends reference to Section 7(2) in section 1(b) of Decree No.19, 1967
- (3) Creates Executive Councils for the States. See No.25, 1967

**21 Treasury Bills (Amendment) Decree No.21 1967.**

Commencement 10 June 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.44 (10 June 1967) A119

Under this Decree the Section 3(2) of the Treasury Bills Act 1959 (which as amended by the Treasury Bills Act 1962 provides that the principal sums represented by outstanding treasury bills are not to exceed forty percent of the estimated federal revenue during the current year for the words "forty percent" "fifty percent" was substituted. Thereby increased the treasury bills to fifty percent of the estimated Federal revenue during the current year. Also the Decree repealed the Treasury Bills Act No.8 1962.

**22 The State Security (Detention of Persons) (No.2) Decree No.22 1967.**

Commencement 16 March 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.45 (15 June 1967) A121

The Decree establishes the power to detain certain persons named in the Schedule for a period of six months and transfers to such place or places as directed by the Head of the Federal Military Government. It provides for the application of (Sections 2-6) certain provisions of the State Security (Detention of Persons) Decree No.3 of 1966.

**23 The State Security (Detention of Persons)(No.3) Decree No.23 1967.**

Commencement 20 March 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.45 (15 June 1967) A123

The Decree establishes the power to detain certain persons named in the Schedule for a period of six months and transfers to such place or places as directed by the Head of the Federal Military Government. It provides for the application of Sections 2 - 6 of certain provisions of the State Security (Detention of Persons) Decree No.3 of 1966.

**24 Armed Forces and Police Special Powers Decree No.24 1967.**

Commencement 1 June 1967.

*Suppl. Fed. Off. Gaz. Extra.* 54 No.47 (21 June 1967) A125-A126

The Decree provides the police and members of the armed forces:

- (1) Power of arrest without warrant etc;
- (2) Power of entry, search and seizure of any offensive weapon, firearm, ammunition etc;
- (3) Power of detention by Inspector-General of Police/Chief of Staff of the Armed Forces.
- (4) Conferment of powers and immunities of Police Officers on every member of the Armed forces subject to rank and commission. See No.31 of 1967.

**25 State (Creation and Transitional Provisions) (Amendment) (No.2) Decree No.24 1967.**

Commencement 27 June 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.50 (30 June 1967) A127-A128*

The Decree amends the States (Creation and Transitional Provisions) 1967 No.14, and establishes the transfer of certain public property.

It also amends Decree No.20 of 1967, and No.20 of 1963 (1963 Constitution) and No.19 of 1967.

**26 The Interim Administrative Councils (Amendment) Decree No.26 1967.**

Commencement 29 June 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.50 (30 June 1967) A129-A131*

Under this Decree the Administrative Councils Decree 1967 No.18 became known as the Interim Administrative Councils Decree 1967 (referred to as "the Principal Decree"). The Decree establishes restriction on the life of the Councils. The Interim Council while it exists has authority to approve estimates of revenue and expenditure in respect of a former territory or of any of the States created out of the former territory. The Interim Council has powers to appoint persons to hold or act in offices in the public service, and to enter into contracts or other arrangements.

**27 Constitution (Miscellaneous Provisions) (No.2) Decree No.27 1967.**

Commencement 26 May 1967 except Section 3 which came into operation 1 June 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.56 (13 July 1967) A133-A137*

This Decree amends the Constitution (Suspension and Modification) Decree 1966 No.1 and the Decree reviving it, the Constitution (Repeal and Restoration) Decree 1967 No.13. The Decree provides for the vesting of diverse functions under the existing law. The Supreme Court shall cease to have jurisdiction to hear and determine appeals in any matter from the High Court of the Western State of Nigeria (including appeals in and proceedings pending in any court in the State) except in any case in which notice of appeal to the Supreme Court has been filed before 1st June 1967. The functions of the Attorney-General of the Region shall include the exercise, subject to the authority of the Military Governor of the Region of general direction and control over the Ministry of Justice of the Region.

The Decree revoked the following delegated orders:

1. L.N. 84 of 1966 - completely
2. L.N. 7 of 1967 - completely
3. L.N. 13 of 1967 - partly
4. L.N. 42 of 1967 - completely
5. L.N. 68 of 1966 completely

**28 Petroleum Control Decree No.28 1967.**

Commencement 13 July 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.56 (13 July 1967) A139-A142*

(1) The Decree appoints an authority for the control of the storage, transportation and distribution of petroleum, co-ordinated by the Commissioner for Mines & Power for the Federation.

(2) It delegated power of appointment of deputy controllers to the Military Governors.

(3) The controller has the power to require oil companies to register with the Ministry of Mines and Power, delivery of crude oil, require "the bailee" to provide storage facilities on import of petroleum.

**29 The Legal Education (Amendment) Decree No.29.**

Commencement 12 July 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.57 (17 July 1967) A143*

This Decree amends Section 3 of the Legal Education Act 1962 No.12 (which provides for a qualifying certificate leading to enrolment). Under this Decree qualifying certificates to be issued to Nigerians only.

**30 The Post and Telecommunications Proceedings Decree 1967.**

Commencement 12 July 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.57 (17 July 1967) A145*

Under this Decree the provisions of Section 104 Act 1965 No.20 of the Constitution of the Federation (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law, was extended to the investigation officer. The Decree establishes that an investigation officer in the Ministry of Communication may conduct prosecutions in respect of matters relating to the posts and telecommunications. The Decree establishes the conduct of proceedings by investigation officer etc.

**31 The Public Security Decree No.31 1967.**

Commencement 26 July 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.63 (26 July 1967) A147-A148*

The Decree makes it an offence to possess certain explosives and ammunitions, explosive firearms or offensive weapon or discards in any manner etc. shall be guilty of an offence and liable on conviction to be sentenced to death or to imprisonment for a term of not less than 21 years. "It extends the jurisdiction of Decree No.24 of 1967 to such offences".

**32 International Institute of Tropical Agriculture Decree No.32 1967.**

Commencement 24 July 1967) A149-A159

*Suppl. Fed. Off. Gaz. 54 No 64 (27 July 1967) A149-A159*

This Decree establishes the institute to be called and known as the International Institute of Tropical Agriculture to exercise the functions and powers and pursue the objectives assigned to it by this Decree.

- 33 The Public Security (Commencement) Decree No.33 1967.**  
Commencement 1 Jul. 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.65 (27 July 1967) A161*

This Decree changed the commencement date 26th July 1967 of Decree No. 31 1967 to 1st June 1967.

- 34 The Administration of Justice (South Eastern State). Decree No.34 1967.**  
Commencement 4 August 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.67 (4 Aug. 1967) A163*

This Decree constituted the Ogoja and Obudu divisions of the South Eastern State into Magisterial Districts. The Decree establishes a Magistrate Court, and assigned a Magistrate in each of the districts It provided for the applicable law to be Laws of Eastern Nigeria.

- 35 Central Bank of Nigeria Act. (Amendment) Decree No.35 1967.**  
Commencement 1 April 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.68 (7 Aug. 1967) A165-A167*

The Decree provides miscellaneous amendments to Central Bank of Nigeria Act. The Act is further amended by inserting immediately after Section 29 a new Section, "which gave the bank additional powers to require certain information". See No.50 1967.

- 36 The State Security (Detention of Persons)(No.4) Decree No.36 1967.**  
Commencement 19 July 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.68 (7 Aug. 1967) A169-A170*

This Decree establishes the power to detain certain persons named in the Schedule for a period of six months, and transfers to such place or places, as directed by the Head of the Federal Military Government. It provides the application of certain provisions of the State Security (Detention of Persons) Decree 1966 No.3.

- 37 The Oaths Act (Amendment and Restricted Application) Decree No. 37 1967.**  
Commencement 2 August 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.70 (14 Aug. 1967) A171*

The Decree amends the Oaths Act 1963 No.23 and restricts its application to Lagos State. It thereby makes the Oath Decree 1967 the applicable law.

- 38 The Interim Administrative Councils (Amendment) (No.2) Decree No.38 1967.**  
Commencement 2 August 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.70 (14 Aug. 1967) A173*

The Decree amends the Section 3(2) of the Interim Administrative Councils (Amendment) Decree. The Decree provides the restriction on power of Interim Council to appoint Judges of Sharia Court of Appeal.

- 39 Requisition and Other Powers Decree No.39 1967.**  
Commencement 9 July 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.79 (14 Sept. 1967) A175-A183*

The Decree establishes that the Head of the Federal Military Government may during any emergency period, by notice in the Gazette designate any person as a requisitioning authority. The person may be a member of the armed forces, above the rank of major or police officer of or above the rank of superintendent, and administrative officers of or above the rank of class I. The person is empowered to requisite land or means of transport.

(2) It also gives power for the requisition of articles other than land or vehicles, and the acquisition of ownership thereafter.

(3) It provides for the payment and amount of compensation for requisitioned articles and a limitation of time for claiming such compensation, except in cases where compensation is excluded.

- 40 The National Provident Fund (Amendment) Decree No.40 1967.**  
Commencement 14 September 1967.  
*Suppl. Fed. Off. Gaz. Extra 54 No. 80 (21 Sept. 1967) A185-A187*

This Decree provides miscellaneous amendments of the National Provident Fund Act 1961 No.20.

- 41 Police Act (Authority to Reprint) Decree No.41 1967.**  
Commencement 10 October 1967.  
*Suppl. Fed. Off. Gaz. 54 No.87 (12 Oct. 1967) A189-A205*

This Decree authorises the Federal Government Printer to reprint as amended and modified the Police Act of 1964 No.1. The Act makes provision for the organization, discipline, powers and duties of the Police.

- 42 Customs Tariff (Amendment) (No.2) Decree No.41 1967.**  
Commencement 20 Oct. 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.89 (19 Oct. 1967) A207*

The Decree amends the Customs Tariff Act 1965 No.3 by renumbering Section 3 as Subsection (1) and inserting new Subsection (2) & (3) thereby imposing reconstructing surcharge in certain cases.

- 43 Excise Tariff (Amendment) Decree No.43 1967.**  
Commencement 20 Oct. 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.89 (19 Oct. 1967) A209*

The Decree amends the Excise Tariff Decree 1967 by renumbering Section (1) as a Subsection and inserting a new Subsection (2) thereby imposing reconstruction surcharge of 5 per centum (5%) in certain cases.

- 44 The Capital Gains Tax Decree No.44 1967.**  
Commencement 1 April 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.91 (24 Oct. 1967) A211-A235*

- (1) The decree establishes the Capital Gains Tax and stipulates the changeable gains.
- (2) It provides the yardstick for its computation, both for specific and miscellaneous matters.
- (3) It also provides the administrative machinery for its enforcement and makes the provisions of the Income Tax Act applicable.

**45 The Income Tax (Amendment) Decree No.45 1967.**

Commencement Subsection (2) and (5) 1 Oct. 1966.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.94 (3 Nov. 1967) A237-A238*

The Decree:

- (1) Amends Part V of the companies Income Tax Act 1961 No.22
- (2) Amends Section 15 of the Personal Income Tax (Lagos Act) 1961 No.23 and its amendment of 1966.
- (3) Amends the definition of "Industrial building or structure" in the 5th and 3rd Schedules respectively of the Income Tax Management Act 1961 No.22(4); Repeals
- (4) Section 31(6) of the Companies Income Tax (Amendment) Decree 1966 No.65. References to the following "Schedule 5 of Income Tax (Amendment) Decree 1966":
  - (i) Paragraph 6(b) of Income Tax Management Act 1961 No.21
  - (ii) Under the "Companies Income Tax Act 1961" Section 31 and
  - (iii) Paragraph 5(b) of 3rd Schedule (c) Under the "Personal Income Tax (Lagos) Act 1961 the reference to Section 15 shall be omitted.

**46 Super Tax Decree No.46 1967.**

Commencement 1 April 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.97 (10 Nov. 1967) A239-A243*

Under this Decree the 1967-68 year of assessment, and for each subsequent year of assessment, a company shall in respect of its total profits each year, be chargeable to a tax called "Super Tax". The Decree establishes the power to vary the rate of tax, and the Super Tax not to be allowed as a deduction under Section 27 of the Act of 1961. The Board shall in respect of each year of assessment prepare lists of companies assessed to Super Tax that year.

**47 The Finance (Miscellaneous Taxation) Decree No.47.**

Commencement 1 October 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.97 (10 Nov. 1967) A245-A252*

Under this Decree the proviso to each of the following enactments (a) Subsection (1) of Section 5 of the Customs and Excise Management Act 1958; (b) Subsection 5 of Section 4 of the Companies Income Tax Act 1961 (c) Subsection (5) of Section 3 of the Personal Income Tax (Lagos) Act 1961 were revived, and have effect as if the finance (Removal of Restrictions) Act 1961 had not been passed, and the enactment shall be repealed accordingly, so that the provisos as so revived shall be construed as if there were substituted therein for references to "Minister" references to "Commissioner".

**48 Administration of Justice (Eastern States) Decree No.48 1967.**

Commencement 15 November 1967.  
*Suppl. Fed. Off. Gaz. Extra. 54 No.100 (20 Nov. 1967) A253-A254*

This Decree establishes the reconstitution and appointments etc. in lower courts in former Eastern Region. In every administrative division of the Eastern States, namely, Central Eastern, South Eastern and Rivers States, as constituted by the State (Creation and Transitional Provisions) (Amendment) Decree 1967 shall be a magisterial district. A Magistrate Court shall be established for every magisterial district and to each Magistrate or, as the Head of the Federal Military Government may think fit. The Federal Military Government may by order appoint any qualified person as a Magistrate, Justice of the Peace for any such administrative division.

**49 International Centre for the Settlement of Investment Disputes (Enforcement of Awards) Decree No.49 1967.**

Commencement 29 November 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.105 (30 Nov. 1967) A255*

This Decree establishes that the award of International Centre for Settlement of Investment Disputes is to have effect as award in final judgement of the Supreme Court.

**50 Central Bank of Nigeria Act (Amendment) (No.2) No.50 Decree 1967.**

Commencement 1 April 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.107 (14 Dec. 1967) A247*

This Decree amends Section 29(1) of the Central Bank of Nigeria Act (Cap. 30) 1967 No.35. As amended by paragraph (f) of Section (1) of No.35 of 1967.

**51 The Central Bank (Currency Conversion) Decree No.51 1967.**

Commencement 30 December 1967.

*Suppl. Fed. Off. Gaz. Extra. 54 No.110 (30 Dec. 1967) A259-A260*

The Decree gives the Federal Commissioner of Finance the power to fix an effective date of conversion when currency is altered as legal tender.

**52 The National Reconstruction and Development Savings Decree No.52 1967.**

Commencement 3 January 1968.

*Suppl. Fed. Off. Gaz. Extra. 54 No.107 (14 Dec. 1967) A261-A271*

The Decree establishes the National Reconstruction and Development Savings Fund and created the classes of contributors, and the amount of contributions.

## Decrees 1968

- 1 The National Reconstruction and Development Savings (Amendment) Decree No.1 1968.**  
Commencement 3 January 1968.  
*Suppl. Fed. Off. Gaz. 55 No.6 (25 Jan. 1968) A1-A2*

The Decree provides sundry amendments of Principal Decree 1967 No.52. The Decree made provision for persons who are self-employed, flat rate payers to pay to the Inland Revenue an amount of ten shillings on or before the end of January 1968, to the extent that contributions to the fund may be payable in any succeeding year, in that month of every year.

- 2 Constitution (Suspension and Modification) (Amendment) Decree No.2 1968.**  
Commencement Section 1 16 November 1967; other Sections 26 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.7 (29 Jan. 1968) A3*

In this Decree Section 8(2) of the Constitution Suspension and Modification Decree 1961 No.1 is amended. The Decree established that the Director of Training and Planning to be a member of the Supreme Military Council.

The Decree further amends Part IV of Schedule 4 of Decree No.1 of 1966 by replacing the authorities of the Governor and Premier in the Western State Constitution in Section 52 (4)(6)(7)(8)(9) with those of the Supreme Military Council and the Advisory Judicial Committee.

- 3 South Eastern State Interim Marketing Board Decree No.3 1968.**  
Commencement 27 January 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.6 (25 Jan. 1968) A5-A6*

The Decree established the Interim Marketing Board for the South Eastern State, replacing the Eastern Nigerian Marketing Board. The new board is to assume and exercise the rights, powers, duties of obligations of the ENMB as conferred by the Eastern Nigeria Marketing Board law (Cap. 42) only in so far as it affects the State. The ENMB ceases to function in the State.

- 4 Military Courts (Special Powers) Decree No.4 1968.**  
Commencement 1 June 1967.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.9 (1 Feb 1966) A7-A9*

The Decree establishes the Armed Forces Disciplinary Court. This court may in time of war or during the continuance of the state of emergency in Nigeria be convened by the Commanding Officer of a unit of the armed forces. It also provides guidelines for its membership and the limitation of its jurisdiction.

- 5 Amphetamine and Other Drugs (Control) Decree No.5 1968.**  
Commencement 8 February 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.12 (9 Feb. 1968) A11-A12*

Under this Decree the substances mentioned in the Schedule to this Decree is referred to as "Controlled Substances". Except these controlled substances are exempted otherwise they are declared poisonous substances, and are to be imported only under licence. The Decree empowered the Federal Commissioner for Health to license the importation of the controlled substances etc.

- 6 The Interim Administrative Councils (Amendment) Decree No.6 1968.**  
Commencement 8 February 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.12 (9 Feb. 1968) A13*

The Decree empowers Interim Administrative Councils established by Section 1(1) of Decree No.18 of 1967 to modify existing laws having effect within their area of jurisdiction in so far as it is not a decree or law having the effect of a decree. It also amends paragraph (a) of Section 1(3) of Volume 18 of 1967.

- 7 Central - West (Change of Name etc.) Decree No.7 1968.**  
Commencement 16 February 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.19 (1 March 1968) A15*

This Decree amends the Schedule to the State (Creation and Transitional Provision) Decree 1967 No.14, and the Schedule to the States (Creation and Transitional Provisions) (Amendment) Decree 1967 No.19. The Decree changed the name of the Central West State to Kwara State, and declared that the capital of the State shall be the town of Ilorin.

- 8 Patent Rights (Limitation) Decree No.8 1968.**  
Commencement 13 March 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.24 (14 March 1968) A17-A19*

Under this Decree where a Commissioner is satisfied in respect of an article to which this Decree applies and intended for use in Nigeria, may authorise any person including a government department to purchase, make use, exercise or vend the inventions for the services of the Federal Republic.

- 9 The Legal Practitioners (Amendment) Decree No.9 1968.**  
Commencement 13 March 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.24 (14 March 1968) A21*

The Decree amends the Legal Practitioners Act 1962 No.33 and the Legal Practitioners (Amendment) Act 1965 No.31. The Decree established restriction on membership of tribunal or panel "as to exclude practitioners in the Bench and Bar interested in matters from sitting in such panels or tribunals".

- 10 The Internal Loans Decree No.10 1968.**  
Commencement 13 March 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.24 (14 March 1968) A23*

The Decree amends Section 1 of the Internal Loans Act 1962 No.10 (a) by repealing all words in Subsection (1) after the word "Nigeria" up to and including in Subsection (2) the word "Subsection" and thereby deleting the word "(2)", and by substituting for the words so repealed and deleted the words, "the proceeds of which after deducting expenses incurred in raising the loan"; and (b) by renumbering Subsection (3) and (4) as (2) and (3) respectively.

- 11 Currency Conversion (South-Eastern and Other States) Decree No.11 1968.**  
Commencement 14 March 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.24 (14 March 1968) A25*

The Decree establishes the power to exchange currency notes in liberated areas such as the Ogoja Province of the South-Eastern State, and elsewhere in that State and in the Rivers and East-Central States as occasion may require.

- 12 The Interim Common Services Agency Decree No.12 1968.**  
Commencement 1 April 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.29 (5 April 1968) A29-A40*

In this Decree the Interim Administrative Council established by the Interim Administrative Councils Decree 1967 No.18 for the territory formerly known as the Northern Region was replaced by an agency known as the Interim Common Services Agency. The Decree provides the vesting of property etc. in the agency.

It also granted special powers to the Agency other than those expressly provided. It empowers the Federal Military Government to take over the administration of certain services and modification of laws relating to them.

It amends parts of the Decree No.26 of 1967 as affects the former territory of Northern Nigeria and modifies the application, by relating it to the Agency rather than the Interim Council.

The Decree repeals Decree No.38 of 1967.

- 13 The Lagos State (Interim Provisions) Decree No.13 1968.**  
Commencement 27 May 1967; Sections 5(4) and 10 1 April 1968; Section 11 April 4 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.29 (5 April 1968) A41-A47*

The Decree establishes financial provisions etc. in respect of the Interim Government of the Lagos State. It also delegates the executive functions to the Military Governor of the State, the establishment of Ministries, and Constitution of offices, public service etc. for Lagos State.

The Decree establishes the financial provisions etc. in respect of the Interim Government of Lagos State"

- 14 Export of Nigerian Produce (Special Provisions) Decree No.14 1968.**  
Commencement 4 April 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.29 (5 April 1968) A49-A50*

The Decree empowers the Federal Commissioner for Trade and Industries, where he is satisfied in the interest of the public, may from time to time give to the Nigerian Produce Marketing Company limited directions either general or special for the more effective management and control of export of Nigerian produce, and the conservation of foreign exchange.

- 15 Petroleum Control (Amendment) Decree No.15 1968.**  
Commencement 4 April 1968 .  
*Suppl. Fed. Off. Gaz. Extra. 55 No.29 (5 April 1968) A51*

This Decree amends the Petroleum Control Decree 1966 No.28 thereby extended the definition of "petroleum", by inserting in the definition of petroleum immediately after the word "kerosene", the words "other petroleum products of any description".

**16 The Tin Production and Development Revolving Loans Fund Decree No.16 1968.**

Commencement 4 April 1968.

*Suppl. Fed. Off. Gaz. Extra.* 55 No.29 (5 April 1968) A53-A54

The Decree establishes the Revolving Loan Fund and stipulates its purpose as the promotion of efficient and higher productivity in the tin mining industry and particularly assisting eligible small mining operators.

It provides for the disbursements from the fund to be made in accordance with the rules pursuant to Section 23 of the Finance (Control and Management) Act 33 1958. It Amends Schedule 1 of the Act 33 of 1958.

**17 Central Bank of Nigeria Act (Amendment) Decree No.17 1968.**

Commencement 29 November 1967.

*Suppl. Fed. Off. Gaz.* 55 No.34 (25 April 1968) A55

Under this Decree the Central Bank of Nigeria may in any return prepared by the Bank disclose the gold tranche position of Nigeria in the International Monetary Fund. Also the Central Bank of Nigeria Act (Cap. 30) 1958 is hereby amended by inserting in Section 45 (which relates to publication of sundry matters) immediately after Subsection (4) thereof a new Subsection as follows - "(5) In the application of this Section, the gold tranche position in the International Monetary".

**18 Customs Tariff (Amendment) Decree No.18 1968.**

Commencement 29 April 1968.

*Suppl. Fed. Off. Gaz. Extra.* 55 No.36 (29 April 1968) A57

This Decree amends Section 3 of the Customs Tariff Act 1965 No.3 (which relates to payment of reconstruction surcharge in certain cases). The Decree established that unmanufactured tobacco imported from the manufacture of cigarettes surcharge at the rate of five per centum, and any other case, at the rate of seven and half per centum. The Decree also established the exemption from payment of a reconstruction surcharge relating to tariff item 03. 02A (stockfish).

**19. Excise Tariff (Amendment) Decree No.19 1968.**

Commencement 29 April 1968.

*Suppl. Fed. Off. Gaz. Extra.* 55 No.36 (29 April 1968) A59

The Decree amends the Subsection (2) of Section 1 of the Excise Tariff Act 1965 No.30 (which relates to the payment of a reconstruction surcharge in certain cases). The Decree established that in addition to excise duty chargeable there shall be payable a reconstruction surcharge in the case of beer, other native liquor at the rate of three shillings per gallon. In the case of cigarettes at the rate of 3 pence per twenty cigarettes. In the case of lemonade and other aerated waters, whether flavoured or not at the rate of two shillings per gallon, and in any other case, at the rate of five per centum.

- 20 The Kaduna Polytechnic Decree No.20 1968.**  
Commencement 25 April 1968.  
*Suppl. Fed. Off. Gaz. 55 No.37 (2 May 1968) A61-A69*

This Decree establishes the Kaduna Polytechnic. The Decree made provision for the establishment of the Board of Governors and vests it with the function of general supervision and control of the Polytechnic, the appointment of principal and other officers, and other organs of the Institution. It made it a legal entity capable of holding property by the provision for the transfer of property.

- 21 Trade Disputes (Emergency Provisions) Decree No.21 1968.**  
Commencement 4 May 1968.  
*Suppl. Fed. Off. Gaz. 55 No.37 (4 May 1968) A71-A85*

This Decree makes provisions for the settlement of trade disputes arising within a period of emergency such as Nigeria had in 1966-1970.

It makes it mandatory for parties to a trade agreement to deposit such collective agreements with the Federal Commission for Labour, within thirty days of the commencement of the decree. It enacted the procedure to be adopted in the settlement of trade disputes giving discretionary powers to the commissioner. The decree goes further to make provisions for the appointment of a Board of Inquiry and an Arbitration Tribunal, also spelling out their powers.

- 22 Requisition and Other Powers (Amendment) Decree No.22 1968.**  
Commencement 9 July 1967.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.39 (6 May 1968) A87-A88*

This Decree amends the Requisition and Other Powers of Decree 1967 No.39, and provided power to give notice etc. of requisition by substituted service.

- 23 The Midwives (Amendment) Decree No.23 1968.**  
Commencement 3 April 1968.  
*Suppl. Fed. Off. Gaz Extra. 55 No.39 (6 May 1968) A89-A90*

This Decree amends Section 1 of the Midwives Decree 1966 No.79, to provide for wider representation in the profession of Midwifery in Nigeria.

It substitutes new paragraph s(a) and (b) for Section 1(2) (a) and (b) of No.79 1966.

- 24 Public Moneys (Impounding) Decree No.24 1968.**  
Commencement 27 March 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.39 (6 May 1968) A91-A92*

The Decree provides for the dispensation with the legal requirement of essential proof by an institution for the recovery of money in a bank, notwithstanding the provisions of Part III of the 1963 Constitution, or any other rule of law or enactment.

Under this Decree it is lawful for a bank examiner to serve personally upon the general manager of the bank a copy of this Decree together with a requisition in writing by the Secretary to the Federal Military Government, requiring payment into the Fund of money standing to the credit of the person concerned or held in trust on his behalf in any branch of the bank. The Decree also established the effect of service of notice of requisition.

- 25 The Supplementary Appropriation (1967-68) Decree No.25 1968.**  
Commencement 31 March 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.42 (14 May 1968) A93*

This Decree increases the amount mentioned in Section (1) of the Appropriation Decree 1967 No.9 to be £7,352,690 and the additional amount shall be appropriated to heads of expenditure as directed in the Schedule to this Decree.

- 26 The Betting Duties (Amendment) Decree No.26 1968.**  
Commencement Section 1-28 Dec. 1961; Section 2 - 14 April 1960; Section 3 11 May 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.42 (14 May 1968) A95.*

The Decree amends by changing the title of the Western Region Betting Duty Law 1954 (Cap..20) to Betting Duty Act of 1961 No.57. The Decree provides the reduction in rate of duty in respect of totalisator betting etc. This Decree shall apply to that part of Lagos State formerly known as Federal Territory. While the Betting Duty (Lagos) Amendment Act 1960 No.4 is repealed.

- 27 The Appropriation Decree No.27 1968.**  
Commencement 1 April 1968.  
*Suppl. Fed. Off. Gaz Extra. 55 No.42 (14 May 1968) A97-A98*

The Decree authorises the Attorney-General of the Federation when he receives warrants signed by the Federal Executive Council to pay out of the Consolidated Revenue Fund during the year ending 31st March 1969, the sum specified by warrants not exceeding in the aggregate £64,570,800.

- 28 Central Bank of Nigeria Act (Amendment) (No.2) Decree No.28 1968.**  
Commencement 8 May 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.42 (14 May 1968) A99-A100*

The Decree provides for the Federal Commissioner of Finance in consultation with the Central Bank of Nigeria, when duly satisfied as to the need for and the security provided by a Marketing Board, to direct the Central Bank to make an advance to such Marketing Board for the purchase of commodity. This Decree extends the general powers of the Central Bank.

- 29 Flags of Nigerian Ships Decree No.29 1968.**  
Commencement 14 May 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.42 (14 May 1968) A101-A102*

The Decree establishes that flags as evidence of nationality of Nigerian ships other than ships of the Nigerian Navy or Naval Reserve are ensigned for use on Nigerian ships and distinguished by the colour of their respective grounds. For ships owned by any of the governments of Nigeria, the flag shall have a blue ground with the national flag filling the top left hand corner and quarter of the hoist and be known as the blue ensign. For ships other than those owned by any of the governments of Nigeria, the flag shall have a red ground with the national flag filling the top left hand corner and quarter of the hoist, and be known as the red ensign. The Decree established that the Commissioner for Defence may prescribe the flag to be worn by vessels of the Nigerian Navy or of the Naval Reserve.

- 30 Pest Control of Produce (Special Powers) Decree No.30, 1968.**  
Commencement 29 May 1968.  
*Suppl. Fed. Off. Gaz. 55 No.45 (30 May 1968) A103-A104.*

The Decree provides special powers to pest control inspectors by the Federal Commissioner for Trade. In the performance of his duties at all reasonable times on production of his authority, he can enter buildings of any description and vehicles within a port area, or when it is in port or within port approaches with the purpose of inspecting the condition of the holds or the produce stored.

- 31 The Treasury Bills (Amendment) Decree No.31 1968.**  
Commencement 20 May 1968.  
*Suppl. Fed. Off. Gaz. 55 No.47 (13 June 1968) A105.*

The Decree provides for the increase of treasury bills issued by amending Section 3(2) of the Treasury Bills Act 1959 No.11 (as amended by the Treasury Bills (Amendment) Decree 1967 No.21) to read "eighty-five percent" instead of "fifty-five percent". The Decree repeals No.21 of 1967.

- 32 The Nigerian Citizenship Validation Decree No.32 1968.**  
Commencement 15 June 1968.  
*Suppl. Fed. Off. Gaz. 55 No.48 (20 June 1968) A107 - A108.*

The Decree validates the citizenship of persons named in the Schedule as if the same was applied for and granted under Section 8 of the 1963 No.20 Constitution and Section 3 of the Nigerian Citizenship Act 1960 No.43 as amended by Section 4 of the Nigerian Citizenship Act 1961 No.9.

- 33 Tin Ore (Liability for Royalty Payments) Decree No.33 1968.**  
Commencement 14 July 1968.  
*Suppl. Fed. Off. Gaz. 55 No.48 (20 June 1968) A109*

The Decree establishes that where tin ore is delivered for smelting in Nigeria, the smelter of tin ore to be agent of the producer for royalty payments. It therefore authorises him to make necessary deductions from the amount payable by him to the producer, to satisfy the royalty payments due.

- 34 Oil in Navigable Waters Decree No.34 1968.**  
Commencement 22 April 1968.  
*Suppl. Fed. Off. Gaz. 55 No.49 (27 June 1968) A111-A128.*

The Decree is an enabling legislation for the effective enforcement of the terms of "the international convention for the prevention of pollution of the sea by oil 1954" as amended in 1962. It prohibits the discharge of certain oils into designated prohibited areas of the sea, and provides penalties for offences as created under Sections 1, 3 and 5 of the Decree.

- 35 The Income Tax Management (Amendment) Decree No.35 1968.**  
Commencement 27 May 1968)  
*Suppl. Fed. Off. Gaz. 55 No.52 (18 July 1968) A129.*

This Decree amends the constitution of the Joint Tax Board as constituted under Section 27 of the Income Tax Management Act 1961 No.21. The Decree provided that the Board shall consist of one member of the Federal Board of Inland Revenue, to be nominated by the Federal Commissioner for Finance. Also one member for each State is to be nominated by the Commissioner of the State in question charged with responsibilities for matters relating to income tax.

- 36 The Nigerian Railway Corporation (Amendment) Decree No.36 1968.**  
Commencement 20 July 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.53 (25 July 1968) A131

The Decree amends Section 58 of the Nigerian Railway Corporation Act 1958 (Cap. 139) (which empowers the Corporation to make by-laws) inserting a new Subsection (2A) thereby providing that where a by-law makes provision in respect of obstruction of a railway by way of damage, or in any manner likely to interrupt, or endanger the smooth running of the railway, the Corporation and its servants shall not incur liability for damage caused in removing the obstruction. The Corporation may recover damage from the person causing the obstruction.

- 37 The Investigation of Assets (Public Officers and Other Persons) Decree No.37 1968.**  
Commencement 29 July 1968.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.54 (30 July 1968) A133-A147

This Decree provides the power to investigate the assets of public officers, whether or not at the commencement of this Decree such officers have ceased to be public officers.

- 38 The State Lands (Compensation) Decree No.38 1968.**  
Commencement 29 July 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.56 (8 Aug. 1968) A149-A151

This Decree deals with the compensation payable under Section 24 of the Principal Act 1958 (Cap. 45) (which deals with State lands sold or leased under that Act, resumed by the State for the purposes of constructing roads, railways and certain other public undertakings). The compensation shall be assessed and computed in accordance with the provisions of this Decree. The Decree established that in computing compensation payable, account shall be taken of any building, installation or crops on the land consumed.

- 39 The National Reconstruction and Development Savings (Amendment) (No.2) Decree 1968.**  
Commencement 1 June 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.56 (8 Aug. 1968) A153

This Decree makes sundry amendment of Section 6 of the National Reconstruction and Development Savings Decree 1967 No.52. The Decree provided a new Subsection (3) and the provisions of this Section equally apply to persons by whom contributions are payable to the National Provident Fund under the National Provident Fund Act 1961 No.20.

Also Subsection (8) is amended by adding after the word "to be deducted" the words "or resulting from the operation of this section or otherwise, by or".

- 40 The Treasury Certificates Decree No.40 1968.**  
Commencement 6 Aug 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.56 (8 August 1968) A115-A156

The Decree establishes the authority for the Central Bank to issue Treasury Certificates when authorised in writing by the Commissioner for Finance "as a means of borrowing money".

- 41 The Supplementary Appropriation (1967-68) (No.2) Decree No.41 1968.**  
Commencement 31 March 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.57 (15 Aug. 1968) A157

This Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1967 by £8,302,346., and provides that the additional amount be appropriated as specified in the Schedule to the Decree.

- 42 \*Survey Co-ordination (Amendment) Decree No.42 1968.**  
Commencement 16 August 1968.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.58 (20 Aug. 1968) A159-A160

This Decree provides sundry amendments of Section 1 of the Survey Co-ordination Act 1962 No.28. The Decree establishes that all aerial films in connection with the survey work in question in Nigeria are to be processed and submitted for examination before prints are made from them or before they are used for any purposes.

- 43 The Investigation of Assets (Public Officers and Other Persons) (Amendment) Decree No.43 1968.**  
Commencement 20 August 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.58 (20 Aug. 1968) A161

The Decree provides the miscellaneous amendments of the Investigation of Assets (Public Officers and other Persons) Decree 1968 No.37.

- 44 The Constitution (Miscellaneous Provisions) (Amendment) Decree No.44 1968.**  
Commencement 21 August 1968.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.60 (26 Aug. 1968) A163

The Decree amends Section 2(3) of the Constitution (Miscellaneous Provisions) (No.2) Decree 1967 No.27. The Decree hereby substituted that where, in respect of Lagos State there are references in any existing law which is made for, or has been adapted to, the follower Federal territory or for or to Lagos as if it were a Region. The references, however made (a) To "President" or "Prime Minister" shall be construed as references to Military Governor of Lagos State; (b) to the "House of Representatives" "Senate" or "Council of Ministers" shall be construed as references to the Executive Council of Lagos State (c) to any Minister of the Government, other than "Prime Minister" shall be construed as references to the appropriate State Commissioner and where there is no State Commissioner, to the Military Governor of Lagos State.

- 45 The Forfeiture of Assets, etc. (Validation) Decree No.45 1968.**  
Commencement 28 August 1968.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.61 (28 Aug. 1968) A165-A169

The Decree provides for the Validation of Forfeiture Orders etc. made under laws repealed by Section 14(1) of the Investigation of Assets (Public Officers and other Persons) of Decree 1968 No.37, "and Schedule 2 of the same Decree 1963 No.37. It expressly excluded the jurisdiction of courts and the abatement of proceedings in relation to any acts done thereunder and also prohibits the application of Chapter III of the 1963 No.20 Constitution accordingly".

- 46 Customs and Excise Management (Amendment) Decree No.46 1968.**  
Commencement 28 August; Section 9 1 January 1968.  
*Suppl. Fed. Off. Gaz.* 55 No.62 (29 Aug. 1968) A171-A173

The Decree amends Section 2 of the Customs and Excise Management Act 1958 No.55. Also Section 67 of the Act is amended, and a new Section 67A inserted immediately after Section 67A. It provided power to the Commissioner to regulate boarding or disembarking by ship chandlers. Also further amends Section 74, Section 107A, Section 108, Section 135 etc.

- 47 The Interim Common Services Agency (Amendment) Decree No.47 1968.**  
Commencement 3 September 1968.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.63 (3 Sept. 1968) A175-A176

The Decree provides miscellaneous amendment of Section 1(3) of the Interim Common Services Agency Decree 1968 No.12, hereby established that the agency shall consist of the the Military Governors from each State of the former territory aforesaid as *ex-officio* members of whom shall be chairman. The office of chairman to rotate among the *ex-officio* members for such interval of time agreed by them. (b) A fit person (other than a Military Governor or a member of the armed forces) appointed as a full time Vice Chairman by the Head of the Federal Military Government as he may think fit.

- 48 The Central Bank (Currency Conversion) (Amendment) Decree No.48 1968.**  
Commencement 30 December 1967.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.63 (3 Sept. 1968) A177-A179

This Decree provides the Miscellaneous Amendments to the Central Bank (Currency Conversion) Decree 1967 No.51. The Decree hereby established that the Federal Commissioner for Finance, after consultation with the Central Bank, where he thinks fit make regulations, and for the imposition of penalties on excess of those already prescribed.

- 49 The Currency Conversion South-Eastern and Other States (Amendment) Decree No.49 1968.**  
Commencement 4 March 1968.  
*Suppl. Fed. Off. Gaz. Extra.* 55 No.63 (3 Sept. 1968) A181-A183

The Decree amends the Currency Conversion (South-Eastern and )ther States) Decree 1968 No.11, by inserting after Section 1 new Sections 1A & 1B.

**50 The Central Bank of Nigeria Act (Amendment) (No.3) Decree No.50 1968.**

Commencement 9 May 1968.

*Suppl. Fed. Off. Gaz.* 55 No.66 (19 Sept. 1968) A185-A189

The Decree amends the Section 29 of the Central Bank of Nigeria Act, and empowers the Central Bank to finance purchasing and marketing operations etc. The Central Bank may after consultation with the Commissioner for Finance regulate advances, minimum ratio of total loans, and discounts granted to indigenous persons. It also amends Section 34(2); Section 40 of the Act (Cap. 30) 1958.

**51 The Companies Decree No.51 1968.**

Commencement 1 October 1968; and 18 November 1968.

*Suppl. Fed. Off. Gaz. Extra.* 55 No.70 (16 Oct 1968) A191-A458

This Decree makes other and better provision for the incorporation and winding up of companies. Under this Decree the provisions relating to directors have been changed to a considerable extent, and thus in the general interest of shareholders; while other modifications of importance now authorise the Registrar of Companies in certain circumstances to refuse to file a special resolution whereby a Company is desirous of altering its Memorandum. Other provisions relate to qualifications of auditors and the contents of their report.

**52 The Pioneer Companies (Temporary Taxation Provisions) Decree No.52 1968.**

Commencement 1 April 1968.

*Suppl. Fed. Off. Gaz.* 55 No.72 (24 Oct. 1968) A459-A462

Under this Decree temporary provision is made for the income tax chargeable of any Pioneer Company.

**53 The Statutory Corporations Service Commission Decree No.53 1968.**

Commencement 31 October 1968.

*Suppl. Fed. Off. Gaz.* 55 No.73 (31 Oct. 1968) A463-A471

The Decree establishes a "Commission" known as the Statutory Corporation Service Commission. The Commission is charged with power, functions and immunities like the Public Service Commission. The Commission consists of a chairman and not less than two nor more than four other members.

It stipulates the powers and proceedings of the Commission. It enumerates the Corporations under it and in its Schedule, makes minor amendments to the various acts establishing those corporations. Ref: Amendment No.59 (1968).

**54 The Corporations Standing Tenders Board Decree No.54 1968.**

Commencement 31 October 1968.

*Suppl. Fed. Off. Gaz.* 55 No.73 (31 Oct. 21968) A473-A480

The Decree establishes the Corporations Standing Tenders Board as a body corporate with power to take over and supervise the award of contracts in relation to projects. It also makes sundry consequential amendments as set out in column 2 of Schedule 2 of the Decree.

- 55 Customs Tariff (Amendments) (No.2) Decree No.55 1968.**  
Commencement 31 October 1968.  
*Suppl. Fed. Off. Gaz. Extra. 55 No.74 (1 Nov. 1968) A481-A772*

This Decree amends Section 3(1) of the Customs Tariff Act 1965 No.3. The Decree provided for the replacement of the Schedules 1,2,3 and 4 to Customs Tariff Act 1965 No.3. Also it revokes the Orders set out in Schedule 5 of the Decree.

- 56 Institute of Medical Laboratory Technology Decree No.56 1968.**  
Commencement 19 November 1968.  
*Suppl. Fed. Off. Gaz. 55 No.77 (21 Nov. 1968) A773-A792*

The Decree establishes the Institute of Medical Laboratory Technology, and charged with the general duty of determining what standards of knowledge and skill are to be attained by persons seeking to become medical technologists, laboratory technicians, and laboratory assistants.

- 57 The Advisers to Military Governors, etc. (Ex-gratia Award) Decree No.57 1968.**  
Commencement 1 April 1968.  
*Suppl. Fed. Off. Gaz. 55 No.79 (5 Dec. 1968) A793*

The Decree establishes the payment of *ex-gratia* awards to Advisers to Military Governors of the former Northern, Eastern, Western and Mid-Western Nigeria respectively; and the Oba of Lagos as Adviser to the Federal Military Government on Lagos Affairs. It repeals Decree No.37 of 1966 - The Oba of Lagos (Emoluments) Decree.

- 58 The Income Tax (Amendment) Decree No.58 1968.**  
Commencement 1 April 1969.  
*Suppl. Fed. Off. Gaz. 55 No.81 (19 Dec. 1968) A795-A796*

This Decree amends the Income Tax Management Act 1961 No.21 by the insertion of new Section 5A. The Decree provides that the relevant tax authority may assess, and charge tax on the turnover of a business etc. It also Amends Part V of the Companies Income Tax Act 1961 and repeals Subsections (2)(3) & (4) of Section 5 of the Income Tax Management Act 1961 and Section 1 of Decree No.45 of 1967 (Income Tax (Amendment) Decree).

- 59 The Statutory Corporation (Salaries and Allowances, etc.) Decree No.59 1968.**  
Commencement 1 January 1969.  
*Suppl. Fed. Off. Gaz. 55 No.81 (19 Dec. 1968) A797-A799*

Under this Decree the allowances, and benefits other than salaries, and retiring benefits that may be stipulated from time to time by the Federal Executive Councils for members of the public service of the Federation, shall apply to the staff of Statutory Corporations. It amends Section 14 of Statutory Corporations Service Commission Decree 1968 No.53.

- 60 The Corporations Standing Tenders Board (Amendment) Decree No.60 1968.**  
Commencement 1 January 1969.  
*Suppl. Fed. Off. Gaz. 55 No.81 (19 Dec. 1968) A801*

This Decree amends Section 7(2) of the Corporations Standing Tender Board Decree 1968 No.54, and established that the Secretary of the Board, shall be the accounting officer for the purpose of controlling and disbursing the Board's fund.

## Decrees 1969

- 1 The Banking Decree No.1 1969.**  
Commencement 7 February 1969.  
*Suppl. Fed. Off. Gaz. Extra. 56 No.8 (11 Feb. 1969) A1-A33*

The Decree restricts banking business to companies duly incorporated and licensed in Nigeria to carry out banking transactions. It also regulates all facets of banking business such as opening and operating of branches, amalgamation, maintenance of minimum paid-up capital, reserve fund and the responsibilities of bank officials etc. and the relationship between any bank and the Central Bank. It repeals the Banking Act (Cap. 19) of 1958.

- 2 The Supplementary Appropriation (1965-66) Decree No.2 1969.**  
Commencement 25 February 1969.  
*Suppl. Fed. Off. Gaz. 56 No.12 (28 Feb. 1969) A35*

The Decree increases the amount mentioned in Section 1 of the Appropriation Act 1965 No.13, Section 1 of the Supplementary Appropriation (1965-66) Decree 1966 No.21 by £512,087 and the additional amount shall be appropriated to heads of expenditure as specified in the Schedule to this Decree.

- 3 The Excise Tariff Act 1965 (Authority to Reprint) Decree No.3 1969.**  
Commencement 3 March 1969.  
*Suppl. Fed. Off. Gaz. 56 No.14 (13 March 1969) A37-A49*

This Decree authorises the Federal Government Printer to reprint the Excise Tariff Act 1965 No.30 as revised with amendments and modifications to the extent set out in the Schedule to this Decree.

- 4 The Central Bank of Nigeria Act (Amendment) Decree No.4 1969.**  
Commencement 9 May 1968.  
*Suppl. Fed. Off. Gaz. 56 No.15 (20 March 1969) A51-A52*

The Decree further amends Section 40 of the Central Bank of Nigeria Act 1958 (Cap.30) by substituting a new Subsection (4) which empowers the bank to vary the composition and proportion of specified liquid assets held by an institution. It also amends Subsection (5) empowering the bank to approve or disapprove proposed loans exceeding an institution's specification. The Decree also amends Section 1(3) of No.50 of 1968.

- 5 The Public Service etc. (Rivers and South-Eastern States) Decree No.5 1969.**  
Commencement Section 1, 11 August 1967; other Sections 26 March 1969.  
*Suppl. Fed. Off. Gaz. 56 No.16 (27 March 1969) A53-A54*

Under this Decree Section 3 of the Interim Administrative Councils Amendment Decree 1967 is suspended, and the powers of the Interim relative to the South-Eastern and the Rivers States of Nigeria to be vested and exercisable. It also established that the Administration of Justice (Eastern States) Decree 1967 No.48 shall cease to apply to the Rivers State and the South-Eastern State.

- 6 The Interim Common Services Agency (Amendment) Decree No.6 1969.**  
Commencement 1 April 1968.  
*Suppl. Fed. Off. Gaz. 56 No.20 (17 April 1969) A55-A56*

This Decree makes miscellaneous amendments to the Interim Common Services Agency Decree 1968 No.12.

- 7 Income Tax (Miscellaneous Provisions) Decree No.7 1969.**  
Commencement 2 May 1969.  
*Suppl. Fed. Off. Gaz. 56 No.25 (15 May 1969) A57-A70*

The Decree provides for the Federal Board of Inland Revenue to take certain actions against a tax defaulter who seeks to dispose of assets as to forestall a recovery of tax by ordinary process of law. It amends Section 62A of No.21 of 1961 and No.65 of 1966 as to "power to distrain for non-payment of tax". It also amends Section 45A of No.23 of 1961 and No.65 of 1966.

- 8 Income Tax (Rents) (Repeal etc.) Decree No.8 1969.**  
Commencement 1 December 1968.  
*Suppl. Fed. Off. Gaz. 56 No.25 (15 May 1969) A69-70*

The enactment repeals and saves some enactments in the Schedule as herein contained. Part of of the Legislation relates only to the City of Lagos and the rest to the whole of the Federation. Schedule  
No.8 of 1965 - wholly repealed  
No.65 of 1966 - Sections 16, 17 and 18 repealed.

- 9 The Oil Terminal Dues Decree No.9 1969.**  
Commencement 1 January 1965.  
*Suppl. Fed. Off. Gaz. 56 No.25 (15 May 1969) A71-A79*

This Decree provides that terminal dues may be levied, on any ship evacuating oil at any oil terminal, and in respect of any services or facilities provided under this Decree. The Decree established that it should be the duty of the Ports Authority to provide such navigational services or extend such facilities.

- 10 The Architects (Registration Act) Decree No.10 1969.**  
Commencement 12 May, 1969.  
*Suppl. Fed. Off. Gaz. 56 No.25 (15 May 1969) A81-A97*

The enactment established the Architects Registration Council of Nigeria as a body charged with the duties of advising, supervising, co-ordinating and registering persons for the practice of the business of architecture. It also restricts eligibility to persons who are Nigerian citizens and have satisfied the qualification requirements set out by the Council.

- 11 The Statutory Corporations (Salaries and Allowances etc.)(Extended Application) Decree No.11 1969.**  
Commencement 1 April 1969.  
*Suppl. Fed. Off. Gaz. 56 No.25 (15 May 1969) A99*

The enactment extends the application of Decrees No.59 of 1968 and No.53 of 1968 relating to salaries and allowances of statutory corporations to the following corporations:;

- (a) Central Bank of Nigeria
- (b) Niger Dams Authority
- (c) Nigerian National Press Limited and
- (d) Nigerian Produce Marketing Company Limited.

**12 Supplementary Appropriation (1966-67) Decree 12 1969.**

Commencement 20 May 1969.

*Suppl. Fed. Off. Gaz. 56 No.27 (29 May 1969) A101*

Under this Decree the amounts mentioned in Section 1 of the Appropriation Decree 1966 No.28 (which together, but subject to Subsection 3 of that Section, provide for the issue out of the Consolidated Revenue Fund in respect of the year which ended on 31st March 1967 of sums not exceeding in the aggregate seventy-six million seven hundred and twenty thousand and forty pounds, the total amounts there mentioned being thereafter pursuant to the Supplementary Appropriation (1966-67) Decree 1967 No.10, increased by one million five hundred and eighty-six thousand, eight hundred and twelve pounds), shall be further increased by £177,265; and the amount by which the appropriation is so further increased shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

**13 The Supplementary Appropriation (1968-1969) Decree No.13 1969.**

Commencement 23 May 1969.

*Suppl. Fed. Off. Gaz. 56 No.27 (29 May 1969) A102*

Under this Decree the total amount mentioned in Section 1 of the Appropriation Decree 1968 No.27 increased by £819,380 and the additional amount be appropriated to the head of expenditure specified in the Schedule of this Decree.

**14 The Post Office (Miscellaneous Provisions) (Amendment) Decree No.14 1969.**

Commencement 12 March 1969.

*Suppl. Fed. Off. Gaz. 56 No.27 (29 May 1969) A103*

The Decree provided that the Ministry should be charged with the responsibility for staff gradings in the department and appointments to and within the department. Also it amends Subsection (2) of Section 11 of the Post Office (Miscellaneous Provisions) Decree 1966 No.22.

**15 The Appropriation Decree No.15 1969.**

Commencement 1 April 1969.

*Suppl. Fed. Off. Gaz. 56 No.28 (5 June 1969) A105-A106*

This Decree authorised the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1970, the sum specified by the warrants, not exceeding in the aggregate £81,053,740. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

**16 Trade Disputes (Emergency Provisions) (Amendment) Decree No.16 1969.**

Commencement 31 May 1969.

*Suppl. Fed. Off. Gaz.* 56 No.28 (5 June 1969) A107

The Decree amends the Trade Disputes (Emergency Provisions Decree 1968 No.21).

**17 Marketing Board (Northern States) (Amendments) Decree No.17 1969.**

Commencement 1 April 1969.

*Suppl. Fed. Off. Gaz.* 56 No.32 (19 June 1969) A109-A110

The Decree amends Section 4 of the Principal Law (Membership of Marketing Board) of the Northern States, and replaces Section 11 of the Principal Marketing Board nine members (who shall include members representing at least four of the States referred to in Section 4 and the Chairman shall form a quorum; and the Chairman is to preside. In the absence of the Chairman, nine members shall form a quorum, and the members present shall choose one of their members to preside over the meeting. It also amends the Schedule to the principal law by adding the words "sheanuts and kanaf (Rama)" at the end of the Schedule and deleting the word "ginger".

**18 Telegraphs (Amendment) Decree No.18 1969.**

Commencement 12 June 1969.

*Suppl. Fed. Off. Gaz.* 56 No.32 (19 June 1969) A111-A112

The Decree repealed Section 12 of the Telegraphs Act 1958 Chapter 195, providing that payment for services provided for Federal, and State Government or any department or agency of government of the Federal or Government of a State, the Naval, Military or Air Forces of Nigeria shall be made in accordance with regulations made under this Act, and in accordance with any directions notified in the Federal Gazette by the Director-General of Posts and Telecommunications, and makes supplementary provisions.

**19 Antiquities (Amendment) Decree No.19 1969.**

Commencement 20 June 1969.

*Suppl. Fed. Off. Gaz.* 56 No.34 (26 June 1969) A113

This amends Section (2) of the Antiquities Act (Cap.12) 1958 relating to the Constitution of the Commission. New paragraph (b) is substituted for the old one allowing the State Military Governors to appoint representatives.

**20 Public Archives (Amendment) Decree No.20 1969.**

Commencement 20 June 1969.

*Suppl. Fed. Off. Gaz.* 56 No.34 (26 June 1969) A115

This Decree amends Section 9 (1) of the Public Archives Act 1958 Chapter 163 (which relates to the appointment of the National Archives Committee). The Decree indicated that the members of the Committee should not exceed twenty-one in number as may be appointed by the Commissioner.

- 21 Citizenship and Leadership Training Centre (Amendment) Decree No.21 1969.**  
Commencement 20 June 1969.  
*Suppl. Fed. Off. Gaz.* 56 No.34 (26 June 1969) A117

This Decree amends the Section 4(3) of the Citizenship and Leadership Training Centre Act 1960 No.45 (which relates to the membership of the Management Committee of the Centre). Also the Decree established that certain members appointed to the Committee on the nomination of the Governors of the former Regions under Section 4(3) of the Citizenship and Leadership Training Centre Act 1960 shall cease to hold office.

- 22 National Insurance Corporation of Nigeria Decree No.22 1969.**  
Commencement 1 June 1969.  
*Suppl. Fed. Off. Gaz. Extra.* 56 No.35 (30 June 1969) A119-A136

The Decree establishes the National Insurance Corporation of Nigeria, as a body corporate with power to carry out within and outside Nigeria, any class of insurance business.

- 23 The Yaba College of Technology Decree No.23 1969.**  
Commencement 3 July 1969.  
*Suppl. Fed. Off. Gaz.* 56 No.36 (3 July 1969) A137-A147

The Decree establishes the Yaba College of Technology otherwise known as Yaba Technical Institute, and the function of the College. The College is empowered to provide (a) courses of instruction, training and research in applied science technology, commerce, management etc. (b) To arrange conferences, seminars, and study groups relating to the fields of learning (c) To perform such other functions in the opinion of the Council may serve to promote the objectives of the college. The Decree established a body known as the Council of Yaba College of Technology and other principal officers. Also the Council is empowered to enter into contracts, to hold property and to invest. Also the students of the former college shall, on the appointed day become the students to the college.

- 24 Cinematograph (Amendment) Decree No.24 1969.**  
Commencement 11 June 1969.  
*Suppl. Fed. Off. Gaz.* 56 No.36 (3 July 1969) A149-A150

Under this Decree where the Federal Commissioner for Internal Affairs after consultation with the Head of the Federal Military Government is satisfied that in the interest of the Nigerian public, notwithstanding that a film has already been approved for exhibition under any enactment or law or that provision is there made for appeals by persons aggrieved, he may by such means (including sound or television broadcast) give public notice of cancellation of the approval. Such cancellation shall have immediate effect and no appeal shall lie against it.

- 25 National Reconstruction and Development Savings (Amendment) Decree No.25 1969.**  
Commencement Section 1(2):12 Jan. 1969. Section 3: 4 June 1969.  
Other Sections: 31 December 1968.  
*Suppl. Fed. Off. Gaz.* 56 No.38 (10 July 1969) A151-A152

The enactment provides the continuation of the liability to contribute to savings scheme in certain cases and also prohibits the refund of excess contributions before the fixed redemption dates by making such over-payments special contributions to the scheme except on special cases authorised by the Federal Executive Council.

- 26 The Quarries Decree No.26 1969.**  
Commencement 10 July 1969.  
*Suppl. Fed. Off. Gaz. 56 No.38 (10 July 1969) A153-A175*

This Decree prohibits unauthorised quarrying operations. Every operation for the purpose of extracting any quarriable mineral should be conducted under a lease or licence.

- 27 The Mines and Quarries (Control of Buildings, etc.) Decree No.27 1969.**  
To commence immediately after the Quarries Decree 1969.  
*Suppl. Fed. Off. Gaz. 56 No.38 (10 July 1969) A177*

Under this Decree any building or other structure used only in or in conjunction with the extraction of minerals from a mine or quarry shall be subject to the direction and control of the Chief Inspector of Mines.

- 28 Judicial Office (Confirmation) Decree No.28 1969.**  
Commencement 28 July 1969.  
*Suppl. Fed. Off. Gaz. 56 No.41 (31 July 1969) A179*

This Decree confirms the appointment of James Olajide Kassim as a judge of the High Court of Lagos State.

- 29 The Minerals Act (Amendment) Decree No.29 1969.**  
Commencement 28 July 1969.  
*Suppl. Fed. Off. Gaz. 56 No.42 (7 Aug. 1969) A181*

The legislation amends the penalty provided by Section 98 of the Minerals Act 1958 (Cap. 121) relating to sundry offences relative to interference etc. with mining operation.

- 30 Statutory Corporations Service Commission (Amendment) Decree No.30 1969.**  
Commencement 4 June 1969.  
*Suppl. Fed. Off. Gaz. 56 No.42 (7 Aug. 1969) A182*

The Decree amends the Section 4 of the Statutory Corporation Service Commission Decree 1968 No.53, thereby controlling the appointment of Chief Executives of Statutory Corporations; providing that the Chief Executive of a Statutory Corporation shall be charged with responsibility of that Statutory Corporation, after recommendation touching or concerning that office has been made by the Commission and approved by the Federal Executive Council.

- 31 Northern Nigeria Housing Corporation (Winding Up) Decree No.31 1969.**  
Commencement 1 August 1969.  
*Suppl. Fed. Off. Gaz. 56 No.42 (7 Aug. 1969) A183-A184*

Under this Decree the Northern Nigeria Housing Corporation established by the Northern Nigeria Housing Corporation Law 1964 No.9 is dissolved and repealed. The Decree vested all the assets, funds, and undertakings which were before vested in the dissolved Corporation in the hands of the Company - (Mepco Properties Limited).

**32 The Finance Decree No.32 1969.**

Commencement Section (1) 16 March 1969; Section (2) 29 November 1967.  
*Suppl. Fed. Off. Gaz. 56 No.42 (7 Aug. 1969) A185-A188*

This Decree extends the powers of the Federal Commissioner for Finance in the issuance of treasury bills and certificates. It thereby amends the Treasury Bills Act No.11 of 1959 and the Amendment No.31 of 1968. It also empowers the Central Bank to increase its holding of the Federal Government Stock and amends Section 25 of the Central Bank Act 1958 (Cap.30) as to ownership of gold tranche.

**33 Immigration (Special Provisions) Decree 1969.**

Commencement 4 August 1969.  
*Suppl. Fed. Off. Gaz. 56 No.4 (7 Aug. 1969) A189-A190*

This Decree established temporary restriction on immigration.

**34 Statutory Corporations etc. (Special Provisions) Decree No.34 1969.**

Commencement 1 April 1969.  
*Suppl. Fed. Off. Gaz. 56 No.43 (14 Aug. 1969) A191-A1193*

Under this Decree the statutory corporations and companies controlled by the Federal Military Government that were constituted under any special enactment that enactment shall be affected by this Decree. The Decree provided that the board of any corporation shall be responsible for the overall policy of the corporation, with regard to the finance, economic, and operational programmes.

**35 Police Act (Amendment) Decree No.35 1969.**

Commencement 10 October 1967 Section 1(d) and other paragraphs 20 August 1969.  
*Suppl. Fed. Off. Gaz. 56 No.45 (28 Aug. 1969) A195*

This Decree makes sundry amendments of the Police Act 1958 (Cap. 154) to provide for the extension of term of enlistment where constable on or after his appointment opts or is selected for duties other than general duties, and engages in those duties he shall be deemed to have agreed to extend his period of enlistment by an additional period not exceeding six years. The extent of the additional period is to be fixed by the Police Service Commission.

**36 Detention Orders (Bar to Certain Civil Proceedings) Decree No. 36 1969.**

Commencement 3 September 1969.  
*Suppl. Fed. Off. Gaz. 56 No.46 (4 Sept. 1969) A197*

Under this Decree, it is required that no civil proceedings shall lie, or be instituted in any court for, or on account of or in respect of any act, matter, or thing done or purporting to be done, "in connection with Section 3 of the Armed Forces and Police (Special Powers) Decree No.24 1967".

**37 The Veterinary Surgeons Decree No.37 1969.**

Date of Commencement: to come into operation on such date as the Commissioner may by order appoint and different dates may be appointed for the purposes of different provisions.  
*Suppl. Fed. Off. Gaz. 56 No.48 (18 Sept. 1969) A201-A216*

This Decree sets up the Veterinary Council of Nigeria as a body corporate charged with the general duty of determining what standards of knowledge and skill are to be attained by persons seeking to be registered under this Decree. The Council is to secure, establish and maintain a register of persons, publish a register and lists of corrections. The Council is to approve courses, qualifications and institutions etc.

**38 Judicial Office (Special Provisions) Decree No.38 1969.**

Commencement 12 October 1967.  
*Suppl. Fed. Off. Gaz. Extra. 56 No.49 (22 Sept. 1969) A217*

The Decree declares the appointment of Mason Amatotsero Begho to the office of the Chief Justice of the High Court of the Mid-Western State of Nigeria, "as a substitute to Justice Chukwunweke Idigbe".

**39 Judicial Office (Special Provisions) (No.2) Decree No.39 1969.**

Commencement 1 April 1969.  
*Suppl. Fed. Off. Gaz. 56 No.49 (22 Sept. 1969) A218*

The Decree nullifies the appointment of Alhaji Abdul Gazag as a Judge of the High Court of Northern States.

**40 Constitution (Northern States) (Amendment) Decree No.40 1969.**

Commencement 2 October 1969.  
*Suppl. Fed. Off. Gaz. 56 No.52 (2 Oct. 1969) A219*

This Decree amends the Constitution of the former Northern Nigeria 1963 No.33 by substituting "Two" for "Six" in Section 50(2)(b).

**41 National Commission for Rehabilitation Decree No.41 1969.**

Commencement 8 October 1969.  
*Suppl. Fed. Off. Gaz. 56 No.53 (9 Oct. 1969) A221-A223*

The Decree establishes the National Commission for Rehabilitation as a body corporate with the general duty of supply of food, clothing drugs and other essentials to needy persons in areas affected by the war and its aftermath. The Commission was to determine order of priority for all emergency relief operations and rehabilitation work in all parts of the Federation. Also to co-ordinate the activities of the States; in the collection and distribution of emergency relief supplies, and in the collection of receipts of financial and technical aid through the appropriate ministries.

**42 Constitution (Suspension and Modification) Decree No.42 1969.**

Commencement 26 September 1969.  
*Suppl. Fed. Off. Gaz. 56 No.53 (9 Oct. 1969) A225*

This Decree revokes the appointment by name of Lieutenant-Colonel (now Brigadier) Hassan Usman Katsina as a member of the Supreme Military Council, since he is a member of the Council by virtue of his appointment as Chief of Staff of the Nigerian Army. The Decree also removes the references to the Director of Training and Planning who is no longer a member of the Supreme Military Council, and adds a general provision authorising the appointment of other members of the Council by the Head of the Federal Military Government.

- 43 Requisition and Other Powers (Amendment) Decree No.43 1969.**  
Commencement 8 October 1969; Subsections 1 and 2 in operation 9 July 1967.  
*Suppl. Fed. Off. Gaz.* 56 No.53 (9 Oct. 1969) A226

The Decree amends Sections 2 and 22 of the Requisition and Other Powers Decree 1967 No.39. The Decree established that where a person in his possession, custody have or control any land, vehicles, vessel or article that related to a vehicle or vessel, and failed to comply with any requisition lawfully in accordance with the provisions of this Decree, the authority may seize or take possession of the land, vehicles, vessels or article.

- 44 Medical and Dental Practitioners Decree No.44.**  
Commencement 8 October 1969.  
*Suppl. Fed. Off. Gaz.* 56 No.54 (16 Oct. 1969) A227-A234

This Decree amends Section 1 of the Medical and Dental Practitioners Act 1963 No.9, the composition of the Council. The amendment of the Act allowed temporary registration that created separate registers for the medical practitioners, and the dental surgeons respectively. The Decree also empowered the Council to examine and confer appropriate licences etc.

- 45 Pharmacists (Amendment) Decree No.45 1969.**  
Commencement 12 June 1968.  
*Suppl. Fed. Off. Gaz.* 56 No.54 (16 Oct. 1969) A235-A236

The Decree makes sundry amendments of the Pharmacists Act 1964 No.26, that no State shall in any event be entitled to more than one member. When a member resigns or is terminated replacement shall be made from a State (other than that of the member concerned) not represented on the Board etc.

- 46 Central-Eastern State (Administration) Decree No.46 1969.**  
Commencement 15 October 1969.  
*Suppl. Fed. Off. Gaz. Extra.* 56 No.55 (20 Oct. 1969) A237-A239

The Decree provides that the Administrator of the State shall have power to make laws for the peace, order and good government of the Central Eastern State. The Administrator's mode of exercising legislative power was by means of Edicts signed by him etc.

- 47 The Supplementary Appropriation (1968-69) (No.2) Decree No.47 1969.**  
Commencement 3 September 1969.  
*Suppl. Fed. Off. Gaz. Extra.* 56 No.55 (20 Oct. 1969) A241.

Under this Decree the aggregation of the amounts mentioned in Section 1 of the Appropriation Decree 1968 and Section 1 of the Supplementary Appropriation (1968-69) Decree 1969 (which enactments together provide for the issue out of the Consolidated Revenue Fund of the Federation in respect of the Financial year ending on 31st March 1968, of sums not exceeding in aggregate £65,390,180) shall be increased by £220,000; and this additional amount shall be appropriated to the head of expenditure specified in the Schedule to this Decree.

- 48 Produce (Enforcement of Export Standards) (Amendment) Decree No. 48 1969.**  
Commencement 5 November 1969.  
*Suppl. Fed. Off. Gaz. 56 No.59 (13 Nov. 1969) A243*

The Decree amends the Produce (Enforcement of Export Standards) Act 1959 No.21, which indicated that the Board should be appointed by the Federal Commissioner for Trade and consists of a Chairman and thirteen other members.

- 49 Pensions and Gratuities (War Service) Decree No.49 1969.**  
Commencement 12 November 1969.  
*Suppl. Fed. Off. Gaz. 56 No.60 (20 Nov. 1969) A245-A254*

Under this Decree war service is to count extra for pension purposes after 27th May 1967. The Decree made provision for serviceman gratuities for war service where there is no eligibility under the Military Pension's Act. The Decree provides extra pension for serious disability.

- 50 The Defence Industries Corporation of Nigeria (Exclusion) Decree No.50 1969.**  
Commencement 1 August 1964.  
*Suppl. Fed. Off. Gaz. 56 No.60 (20 Nov. 1969) A255*

The Decree declared that armament depots established by or on behalf of any arm of the armed forces of Nigeria for the storage, inspection, repair and issue of ordnance or material is not to be ordinance factories, within the meaning of the Defence Industries Corporation of Nigeria Act 1964 No.14.

- 51 Petroleum Decree No.51 1969.**  
Commencement 27 November 1969, except Section 6 and Schedule 2.  
*Suppl. Fed. Off. Gaz. 56 No.62 (27 Nov. 1969) A257-A271*

Under this Decree the entire ownership and control of all petroleum in, under or upon any lands shall be vested in the State. The oil exploration licences, oil prospecting licences and oil mining leases to be granted by the Commissioner etc, for purposes of exploration, exploitation, mining etc. of petroleum in the territory of Nigeria.

- 52 Kaduna Polytechnic (Amendment) Decree No.52 1969.**  
Commencement 28 November 1969.  
*Suppl. Fed. Off. Gaz. 56 No.63 (4 Dec. 1969) A273*

This Decree amends Subsection (2) of Section 2 of the Kaduna Polytechnic Decree 1968 No.20, by substituting the words "two fit persons" for the words "one fit person; a semi-colon for the full stop at the end of paragraph E, and adding after the paragraph the following: The Federal Adviser on Technical Education".

**53 Trade Disputes (Emergency Provisions) (Amendment) (No.2) Decree No. 53 1969.**

Commencement 12 December 1969.

*Suppl. Fed. Off. Gaz. Extra.* 56 No.65 (13 Dec. 1969) A275-A278

This Decree enforces ban on strikes and lockouts. The Decree declared that it is the duty of every employer to report within twenty-four hours to the Inspector-General of Police or his representative, if a strike occurs among his workers. The Decree established a tribunal known as the Industrial Arbitration Tribunal. See Decree No.36 of 1970.

**54 Legal Practitioners (Amendment) Decree No.54 1969.**

Commencement 24 December 1969.

*Suppl. Fed. Off. Gaz.* 56 No.67 (27 Dec. 1969) A279-A280

The Decree makes sundry amendments to the Legal Practitioners Act 1962 No.33 and gives additional powers to the Disciplinary Tribunal.

**55 Ports (Amendment) Decree No.55 1969.**

Commencement 1 December 1969.

*Suppl. Fed. Off. Gaz.* 56 No.67 (27 Dec. 1969) A281-A283

The Decree amends the Ports Act 1958 Chapter 155, that made additional provisions for Warri, Calabar and Burutu.

## Decrees 1970

**1 Niger Dams (Amendment) Decree No.1 1970.**

Commencement 1 January 1970.

*Suppl. Fed. Off. Gaz.* 57 No.3 (15 Jan. 1970) A1

The Decree amends the Niger Dams Act 1962 No.23 Section 12(3) of the Constitution (Suspension and Modification) Decree 1966 No.1 and Section 2(1)(a)(1) of the Constitution (Miscellaneous Provisions)(No.2) Decree 1967 No.27. The Decree transferred the functions of the Prime Minister under the above mentioned Act and Decrees to the Commissioner for Mines and Power.

**2 Nurses Decree No.2 1970.**

Commencement 22 January 1970.

*Suppl. Fed. Off. Gaz.* 57 No.4 (22 Jan. 1970) A3-A21

The Decree establishes the Nursing Council of Nigeria as a body corporate with the general duty of determining what standards of knowledge and skill are to be attained by persons seeking to become members of the nursing profession, advising and co-ordinating the activities of the nurses profession.

**3 Banking (Amendment) Decree No.3 1970.**

Commencement 16 January 1970.

*Suppl. Fed. Off. Gaz.* 57 No.4 (22 Jan. 1970) A23-A24

The Decree makes various amendments to Banking Decree No.1 of 1969 as regards the minimum ratio which licensed banks shall maintain between their respective paid up capital and statutory reserves on the one hand, and their loans and advances on the other.

**4 Public Lands Acquisition (Amendment) Decree No.4 1970.**

Commencement 16 January 1970.

*Suppl. Fed. Off. Gaz.* 57 No.4 (22 Jan. 1970) A25

This Decree amends the Form A of the Schedule to the Public Lands Acquisition Act 1958 (Cap.167).

**5 Bees (Import Control and Management) Decree No.5 1970.**

Commencement 5 February 1970.

*Suppl. Fed. Off. Gaz.* 57 No.6 (5 Feb. 1970) A27-A31

This Decree stipulates controls for the importation of bees and agricultural material. It empowers the Federal Commissioner for Agriculture and Natural Resources to prescribe the forms and fees for permits to import same.

**6 The Nigerian Council for Science and Technology Decree No.6 1970.**

Commencement 5 February 1970.

*Suppl. Fed. Off. Gaz.* 57 No.6 (5 Feb. 1970) A32-A36

The Decree establishes the Nigerian Council for Science and Technology, as a body corporate with the general duty of advising the Federal Military Government, promoting, supervising and co-ordinating scientific activities.

- 7 Customs and Excise Management (Amendment) Decree No.7 1970.**  
Commencement 3 February 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.6 (5 Feb. 1970) A37-A38

The Decree amends Section 3 of the Customs and Excise Management Act 1958 No.55. The Decree hereby established the Board which should consist of a Chairman, a Deputy Chairman and eight other members appointed by the Commissioner for Finance after consultation with the appropriate Ministry.

- 8 Navy (Amendment) Decree No.8 1970.**  
Commencement 5 February 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.7 (12 Feb. 1970) A39

This Decree amends Section 64 of the Navy Act 1964 No.21 (a) by inserting the words "or destroys" after the word "looses" in paragraph (a); (b) by inserting the word "destroys or" after the word "negligence" in both paragraph (b) and (c).

- 9 Banking (Special Provisions) (Amendment) Decree No.9 1970.**  
Commencement 5 February 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.7 (12 Feb. 1970) A41

The Decree amends Section 2(2) of the Banking (Special Provisions) Decree 1966 No.5, by extending the period of a stop order on bank accounts from three months to one year.

- 10 Constitution of the Western State (Amendment) Decree No.10 1970.**  
Commencement 23 November 1969.  
*Suppl. Fed. Off. Gaz.* 57 No.10 (26 Feb. 1970) A43

The Decree amends Subsection (3) of Section 49 of the Constitution of the Western State "as relates to the Judiciary".

- 11 National Reconstruction and Development Savings (Amendment) Decree No. 11 1970.**  
Commencement 7 January 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.10 (26 Feb. 1970) A45

The Decree amends Decree No.25 of 1969 - National Reconstruction and Development Savings Decree (Amendment) by delegating the functions exercisable by the Federal Executive Council relating to the refunds of excess contributions to the Federal Commissioner for Finance.

- 12 The Super Tax (Amendment) Decree No.12 1970.**  
Commencement 1 April 1969.  
*Suppl. Fed. Off. Gaz.* 57 No.11 (5 March 1970) A46-A48

The Decree establishes new rates of Super Tax and consequential amendment of some Sections of the Super Tax Decree No.46 of 1967.

- 13 Constitution Distributable Pool Account Decree No.13 1970.**  
Commencement 1 April 1969).  
*Suppl. Fed. Off. Gaz.* 57 No.12 (12 March 1970) A49-A50

Under this Decree so much of the proceeds for a quarter of duties levied on the import into Nigeria of the petroleum products specified in Tariff No.27 09/10, as is attributable to the increase in the rate of duty made by the Customs Tariff (Duties and Exemptions) (No.2) order 1969, shall be credited to the Distributable Pool Account; and Section 137 of 1963 No.20 was not to apply to certain duties.

- 14 Customs and Excise Management (Disposal of Goods) Decree No.14 1970.**  
Commencement 1 March 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.12 (12 March 1970) A51-A53

Under this Decree any goods imported into Nigeria that contravened any regulations, or orders under the principal Act, or had been seized, or detained by the Board before the commencement of this Decree are to be forfeited. Also any forfeited goods are to be sold or disposed of by the Chairman, or under his directions in accordance with the provision of the Decree.

- 15 The Treasury Bills (Amendment) Decree No.15 1970.**  
Commencement 1 January 1970.  
*Suppl. Fed. Off. Gaz. Extra.* 57 No.13 (14 March 1970) A55

This Decree amends Section 3(2) of the Treasury Bills Act No.11 1959 (as amended by the Finance Decree No.32 1969) by increasing the amount represented by Treasury Bills at any time.

- 16 The Supplementary Appropriation (1969-70) Decree No.16 1970.**  
Commencement 26 November 1969.  
*Suppl. Fed. Off. Gaz. Extra.* 57 No.13 (14 March 1970) A57

This Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1969 by £1,072,740 and provided that the additional amount shall be appropriated to heads of expenditure specified in the Schedule of this Decree.

- 17 Nigerian Research Institutes (Amendment) Decree No.17 1970.**  
Commencement 12 March 1970.  
*Suppl. Fed. Off. Gaz. Extra.* 57 No.13 (14 March 1970) A59

This Decree amends the Section 1 of the Nigerian Research Institutes Act 1964 No.33 by substituting a new paragraph concerning the production and products of cashew, cocoa, coffee, cola and other crops as the Commissioner may from time to time determine in the case of Cocoa Institute.

- 18 Matrimonial Causes Decree No.18 1970.**  
Commencement 20 March 1970.  
*Suppl. Fed. Off. Gaz. Extra.* 57 No.15 (20 March 1970) A61-A102

This Decree substitutes the Marriage Act 1958 (Cap. 115) as the law relating to statutory marriages; it is the only statute under which matrimonial cause proceedings can be brought. It provides for the jurisdiction of courts in matrimonial causes, matrimonial reliefs to be granted, maintenance and settlements of issues of the marriage etc.

- 19 Companies Income Tax (Amendment) Decree No.1970.**  
Commencement 1 April 1969.  
*Suppl. Fed. Off. Gaz. 57 No.17 (26 March 1970) A103-A107*

This Decree amends Section 30(9) of the Companies Income Tax Act 1961 No.22, and made provision for trade or business transfer under Part X of the Companies Decree 1968 No.51.

- 20 Income Tax (Former Eastern Nigeria) ( Special Provisions) Decree No. 20 1970.**  
Commencement 1 December 1969.  
*Suppl. Fed. Off. Gaz. 57 No.17 (26 March 1970) A109-A110*

This Decree provides for the recovery of certain tax due to the former Eastern Nigeria from the affected people by the Federal Board of Inland Revenue. Such fines are to be paid into the Consolidated Revenue Fund of the Federation. The period for assessment is extended by nine years.

- 21 Bank Moratorium (Eastern States) Decree No.21 1970.**  
Commencement 4 April 1970.  
*Suppl. Fed. Off. Gaz. 57 No.19 (9 April 1970). A111-A112*

Under this Decree when the Federal Commissioner for Finance in Consultation with the Central Bank of Nigeria is satisfied, he may by order in the Federal Gazette grant a moratorium on banking obligations in the Eastern States of Nigeria. The Decree provided that the moratorium order is to extend only to banking obligation in the Eastern States of Nigeria which commenced after 30th May 1967, and such banking obligations as existed as at that date but in respect of which transactions had subsequently been conducted in any manner whatsoever by the customer.

- 22 Petroleum Profits Tax (Amendment) Decree No.22 1970.**  
Commencement: Section 1 - 18 November 1968 same as the new 14B. New 14A and New 14C: 1 April 1967.  
*Suppl. Fed. Off. Gaz. 57 No.20 (16 April 1970) A113-A117*

This Decree amends Section 14 of the Petroleum Profits Tax Act 1959 No.15, and hereby provided that the assessable profits of any company for any accounting period shall be the amount of the adjusted profit of that period after the deduction of the amount of any loss incurred by that company during previous accounting period etc.

- 23 Hire-purchase (Amendment) Decree No.23 1970.**  
Commencement 1 April 1970.  
*Suppl. Fed. Off. Gaz. 57 No.20 (16 April 1970) A119-A120*

This Decree amends the Section 8 of the Principal Act 1965 No.3 (which relates to the right of the hirer to determine a hire-purchase agreement). The Decree provided that where a hirer determines or has determined a hire-purchase agreement he shall return the goods to the owner and settle outstanding liabilities. The hirer if having determined a hire purchase agreement and wrongfully retained possession of the goods, then any action brought by the owner to recover possession of the

goods from the hirer the court shall unless it is satisfied that having regard to the circumstances it would not be just and equitable so to do, order or the goods to be delivered to the owner without giving the hirer an option to pay the value of the good.

**24 Yaba College of Technology (Amendment) Decree No.24 1970.**

Commencement 1 April 1970.

*Suppl. Fed. Off. Gaz.* 57 No.20 (16 April 1970) A121

This Decree makes sundry amendments of the Yaba College of Technology Decree 1969 No.23, (a) by substituting in Section 8(2) for the figure "15" to read "9" (b) in Schedule 1, in paragraph 6(2); for the word "nine" Instituted the word six; and (c) in Section 10(2) "approved by Permanent Secretary" is substituted with the words "with the approval of the Commissioner".

**25 The Central Eastern State (Change of Name) Decree No.25 1970.**

Commencement 8 April 1970.

*Suppl. Fed. Off. Gaz.* 57 No.20 (16 April 1970) A123

This Decree changes the name of the former Central Eastern State to East-Central State; and the Decree amends Section 3 of the Constitution of the Federation 1963 No.20 as amended by the States (Creation and Transition Provisions) Decree 1967 No.14 and the States (Creation and Transitional Provisions) (Amendment) (Decree 1967 No.19) accordingly. It also validates all enactments, instruments, plan or documents bearing the previous name.

**26 Customs Tariff (Amendment) Decree No.26 1970.**

Commencement 20 April 1970.

*Suppl. Fed. Off. Gaz. Extra.* 57 No.21 (20 April 1970) A125

The Decree provides for the reduction of the rate of reconstruction surcharge. The reconstruction surcharge payable under Subsection (2) of Sections 3 of the Customs Tariff Act 1965 No.3 shall in all cases be calculated at the rate of five per centum.

**27 The Trade Union (Amendment) Decree No.27 1970.**

Commencement 29 April 1970.

*Suppl. Fed. Off. Gaz.* 57 No.25 (7 May 1970) A127

The Decree amends Section 3 of the Trade Union Act 1958 (Cap. 200) by dissolving "The Customs Preventive Staff Union of Nigeria" registered as No.1251 on the 10th February 1970 and authorising the Registrar to contrary to Section 18 of the Principal Act, cancel the certificate issued the said Trade Union. It extends a similar jurisdiction to any other service of the Federal or State Government authorised to bear arms.

**28 The Federal Military Government (Supremacy and Enforcement of Powers ) Decree No. 28 1970.**

Commencement 9 May 1970.

*Suppl. Fed. Off. Gaz. Extra.* 57 No.26 (9 May 1970) A129-A130

The Decree declares the nullity of judicial decisions etc. affecting Decrees, etc.

- 29 National Library Decree No.29 1970.**  
Commencement 14 May 1970.  
*Suppl. Fed. Off. Gaz. 57 No.27 (14 May 1970) A131-A143*

This Decree establishes a National Library Board and vests it with the function, to establish and maintain the National Library of Nigeria. The Board is to assemble, maintain and extend a collection of books, periodicals, pamphlets, newspapers, maps, musical scores, films and recordings and such other matters as the Board considers appropriate and maintain a branch of the National Library in each State etc. Also the Board is to establish and maintain a branch of the National Library in each State etc.

- 30 Land (Perpetual Succession) (Amendment) No.30 1970.**  
Commencement 25 February 1970.  
*Suppl. Fed. Off. Gaz. 57 No.27 (14 May 1970) A144*

This Decree amends Section 2(2) of the Land (Perpetual Succession) Act 1958 (Cap.98).

- 31 The Lagos Port Operations (Special Provisions) Decree No.31 1970.**  
Commencement 1 May 1970.  
*Suppl. Fed. Off. Gaz. 57 No.29 (20 May 1970) A145-A148*

The Decree establishes a body known as the Lagos Port Operations Committee, and vests it with the function, among other things, of co-ordinating all operations at Lagos Port.

- 32 Survey Decree No.32 1970.**  
Commencement 13 May 1970.  
*Suppl. Fed. Off. Gaz. 57 No.30 (21 May 1970) A149-A151*

Under this Decree the Surveyors Licensing Board continues to exist, and is charged with the duty of providing examinations to be taken by applicants for licences to practice the profession of surveying and granting licences to persons etc.

- 33 Price Control Decree No.33 1970.**  
Commencement 25 May 1970.  
*Suppl. Fed. Off. Gaz. Extra. 57 No.31 (26 May 1970) A153-A162*

This Decree establishes a Board known as the Price Control Board. The Board consists of the Permanent Secretary, Federal Ministry of Trade as the Chairman, and the Chief Price Controller. The Permanent Secretaries of the Federal Ministries of Industries, Finance, Economic Development and Reconstruction, the Chief Statistician of the Federation, two members appointed by the Commissioner to represent each State, and four other members including one woman appointed by the Commissioner. In each of the States similar Committees to be established and to be known as Price Control Committee. The Board may by order fix a basic price for any controlled commodity in respect of any State. It is unlawful for any person to sell any controlled commodity at a price which exceeds the controlled price. Where a person contravenes, on conviction the person is liable to a fine not exceeding £1,000 or to imprisonment for a period of one year.

**34 The East Central State Administration (Amendment) Decree No. 34 1970.**

Commencement 26 May 1970.

*Suppl. Fed. Off. Gaz.* 57 No.31 (26 May 1970) A163-A164

Under this Decree the Central Eastern State (Administration) Decree 1969 No.46 is to be known, and for all purposes may be cited, as the East-Central State (Administration) Decree. The Decree amends Section 2 and 8 of Decree 1969 No.46, and established the Executive Council for the State. The Council consisted of an Administrator, as the Chairman, the most Senior officer of the Nigerian Army, the Navy and the Air Force in the State, and the most Senior Officer of the Nigeria Police in the State.

**35 The Appropriation Decree No.35 1970.**

Commencement 1 April 1970.

*Suppl. Fed. Off. Gaz. Extra.* 57 No.36 (13 June 1970) A165-A166

This Decree authorised the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance, to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1971 the sums specified by the warrants, not exceeding in the aggregate £267,920,814. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

**36 Trade Disputes (Emergency Provisions) (Amendment) Decree No. 39 1970.**

Commencement 17 June 1970 .

*Suppl. Fed. Off. Gaz.* 57 No.38 (25 June 1970) A167

The Decree amends Section 3(2) of the Trade Disputes (Emergency Provisions) (Amendment) (No.2) Decree 1969 No.53 (which relates to membership of the Industrial Arbitration Tribunal) hereby increasing the membership from five to six.

**37 The Directors of Audit (Change of Title) Decree No.37 1970.**

Commencement 17 June 1970,

*Suppl. Fed. Off. Gaz.* 57 No.38 (25 June 1970) A169-A179

Under this Decree the Director of Audit of the Federation or of any State shall be called "Auditor-General" of the Federation or of the State in question. And all instruments bearing reference to the post by its previous title are amended.

**38 The External Loans (Rehabilitation Reconstruction and Development) Decree No.38 1970.**

Commencement 1 June 1969.

*Suppl. Fed. Off. Gaz.* 57 No.38 (25 June 1970) A171-A172

This Decree empowers the Commissioner to raise loans abroad for the rehabilitation, etc. project when authorised by the General Loan Stock Act or the Government Promissory Notes Act 1960 No.6, or by the Federal Executive Council.

**39 Eastern States Interim Assets and Liabilities Agency Decree No. 39 1970.**

Commencement 24 June 1970.

*Suppl. Fed. Off. Gaz.* 57 No.38 (25 June 1970) A173-A175

The Decree established a body known as the Eastern States Interim Assets and Liabilities Agency. The Agency consisted of the Military Governor of the South-Eastern State, the Military Governor of the Rivers State, and the Administrator of the East-Central State. Also the Agency had powers to dispose of movable and immovable property and to exercise any rights connected therewith.

**40 Central Bank of Nigeria (Amendment) Decree No.40 1970.**

Commencement 6 August 1969.

*Suppl. Fed. Off. Gaz.* 57 No.38 (25 June 1970) A177-A178

This Decree makes sundry amendments to the Central Bank Act 1968 (Cap.30) as relates to award of contracts (Section 3), approval of certain banking activities - (Section 5) Issuing of directives - (Section 8), and Section 3 of No.50 1968 and determination of salaries and allowances Section 14.

**41 The Public Order (Bar to Certain Proceedings) Decree No.41 1970.**

Commencement 16 July 1970.

*Suppl. Fed. Off. Gaz. Extra.* 57 No.42 (20 July 1970) A179-A180

By virtue of this Decree no proceeding, whether civil or criminal, shall lie or be instituted in any court for or on account of the broadcasting, production, reproduction or publication of any statement issued or made or purported to be issued or made by government functionary between 27th May 1967 and January 1970, where the statement is intended to give information to the public in connection with matters of defence, public safety, security, morality or health.

**42 Merchant Shipping (Load Lines) Decree No.42 1970.**

Commencement: the Decree shall come into operation immediately after the commencement of the Merchant Shipping (Amendment) Decree 1970.

*Suppl. Fed. Off. Gaz.* 57 No.43 (23 July 1970) A181-A198

Under this Decree the Federal Commissioner for Transport is charged with the responsibility to make rules prescribing load lines for ships to which this Decree applies. The load line rules provide for the surveying and periodical inspection of ships, for determining free boards to be assigned from time to time to such ship etc. Ships registered in Nigeria and not exempted shall not proceed to sea without complying with load line rules.

**43 The Merchant Shipping Act (Amendment) Decree No.43 1970.**

Commencement 14 February 1969.

*Suppl. Fed. Off. Gaz.* 57 No.43 (23 July 1970) A199-A200.

The Decree makes sundry amendment to Section 366 of the Merchant Shipping Act 1962 No.30, that empowered the Commissioner to make tonnage regulations.

**44 Criminal Procedure (Amendment) Decree No.44 1970.**

Commencement 21 July 1970.

*Suppl. Fed. Off. Gaz.* 57 No.43 (23 July 1970) A201

The Decree amends Sections 271 and 272 of the Criminal Procedure Act (Cap. 43)1958 by substituting "an officer of the office of the Accountant-General" for "an officer of the Central Bank".

- 45 **The Nigerian Industrial Development Bank (Guarantee) Decree No. 45 1970.**  
Commencement 1 June 1970.  
*Suppl. Fed. Off. Gaz. 57 No.43 (23 July 1970) A203*

This Decree authorises the Federal Executive Council to give a guarantee in respect of the loan of some £3.57 million which the World Bank is to give to the Nigerian Industrial Development Bank. Section 1(2) applies various provisions of the Borrowing by Public Bodies Act 1965, and in particular Section 3(5) of that Act - thereby charging on the Consolidated Revenue Fund of the Federation any sums required for fulfilling the guarantee.

- 46 **The Public Officers Special Provisions Decree No.46 1970.**  
Commencement 5 August 1970.  
*Suppl. Fed. Off. Gaz. 57 No.46 (13 Aug. 1970) A205-A207*

This Decree establishes that between 15th January 1966 to 15th January 1970 where appropriate authority is satisfied that a public officer was actively engaged in any hostile, subversive act or rebellion, counselling, aiding or abetting any other person to engage in any hostile or subversive act against any of the Government in the Federation; or the conduct of the public officer was such that his further or continued employment in the relevant service would not be in the public interest, such an officer was either to be dismissed, removed or go on compulsory retirement. Section 2(1) applies provision that the dismissed, removed, or retired public officer was to forfeit pension rights etc.

- 47 **Robbery and Firearms (Special Provisions) Decree No.47 1970.**  
Commencement 8 August 1970.  
*Suppl. Fed. Off. Gaz. 57 No.46 (13 Aug. 1970) A209-A213*

The Decree provides punishment for robbery. Any person who commits the offence of robbery on trial and conviction was liable to imprisonment for not less than twenty-one years. Whereas an offender, who is armed with any firearms or any offensive weapon, or is in company with any person that is armed, or in time of the robbery rounds or used violence to any person the offender shall be liable upon conviction under this Decree to death sentence. Any person who intent to steal, happened to assault, or used threats to person shall be liable for fourteen to twenty years. The punishment for illegal possession of firearms was a fine of £500 or to imprisonment for seven years or to both. The Military Governor of each State was empowered to constitute a tribunal or tribunals for the trial of offences under the Decree committed in the State.

- 48 **Criminal Procedure (Disposal of Certain Exhibits) Decree No. 48 1970.**  
Commencement 29 August 1970 .  
*Suppl. Fed. Off. Gaz. Extra. 57 No.49 (31 Aug. 1970) A215-A216*

Under this Decree a controlled substance is that which is mentioned in the Schedule to the Amphetamine and Other Drugs (Control) Decree 1968 No.5, or a substance declared by the Commissioner by order in the Federal Gazette etc. The Decree provides for the disposal or certain exhibits, where criminal proceedings instituted for any alleged offence do not result in the conviction of the accused person.

- 49 Extradition (Amendment) Decree No.49 1970.**  
Commencement 29 August 1970.  
*Suppl. Fed. Off. Gaz. 57 No.49 (31 Aug. 1970) A217*

The Decree amends Section 13 of the Extradition Decree 1966 No.87 by the deletion and insertion of words "or tried in Nigeria for any offence committed by him within the jurisdiction of Nigeria" and the insertion of the words "tried or otherwise dealt with in Nigeria for or in respect of any offence committed by him".

- 50 The Supplementary Appropriation (1969-70) (No.2) Decree No. 50 1970.**  
Commencement 18 September 1970.  
*Suppl. Fed. Off. Gaz. 57 No.53 (24 Sept. 1970) A219*

Under this Decree the amount mentioned in Section 1 of the Appropriation Decree 1969 No.15 and Section 1 of the Supplementary Appropriation (1969-70) Decree 1970 No.16 is increased by £2,733,150, and provides that the additional amount should be appropriated to heads of expenditure as specified in the Schedule to the Decree.

- 51 Banking (Special Provision) (Amendment) (No.2) Decree No.51 1970.**  
Commencement 18 September 1970.  
*Suppl. Fed. Off. Gaz. 57 No.53 (24 Sept. 1970) A221*

The Decree amends Section 1(1) of the Banking (Special Provisions) Decree 1966 relating to power to order investigation of bank accounts and Section 2(2) relating to the period of stop order on bank accounts.

- 52 The Forces Acts (Amendment) Decree No.52 1970.**  
Commencement 1 October 1970.  
*Suppl. Fed. Off. Gaz. 57 No.55 (8 Oct. 1970) A223*

The Nigerian Army Act 1960 No.26 (as amended by Section 2(1) of the Forces Acts (Amendment) Decree 1966 and Section 1(1) of the Forces Acts (Amendment) (No.2) Decree 1966 No.6 is amended in Section 7(1) by substituting the words "the Military Secretary" for the words "the Paymaster-General".

Also the Navy Act 1964 No.21 (as amended by Section 5(1) of the Forces Acts (Amendment) Decree 1966 and Section 1(2) of the Forces Acts (Amendment) (No.2) Decree 1966 is amended in Section 4 (1) (b) by substituting the words "the Military Secretary" for the words "the Paymaster-General".

- 53 Industrial Inspectorate Decree No.53 1970.**  
Commencement 9 October 1970.  
*Suppl. Fed. Off. Gaz. 57 No.57 (22 Oct. 1970) A225-A232*

This Decree establishes as an integral part of the Federal Ministry of Industries a division known as the Industrial Inspectorate Division. The duty of the division is to carry out investigations into any proposed new and existing capital expenditure, to obtain necessary information on economic trends in the country, prepare and keep detailed records of matters related to any undertaking, and industrial plants and equipment. Any person proposing to start a new undertaking involving the expenditure of not less than £10,000, or to incur additional capital expenditure shall give notice of his intention to incur capital expenditure etc. to the Director.

- 54 Excise (Control of Distillation) (Amendment) Decree No.54 1970.**  
Commencement 11 November 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.61 (19 Nov. 1970) A233-A234

This Decree amends the Section 2 of the Excise (Control of Distillation) Act 1964 No.22, and thereby made provision for the manufacture of spirits from crude gin.

- 55 The Engineers (Registration etc.) Decree No.55 1970.**  
Commencement 9 December 1970.  
*Suppl. Fed. Off. Gaz. Extra.* 57 No.64 (9 Dec. 1970) A235-A252

This Decree establishes the Council of Registered Engineers of Nigeria as a body corporate with the general duty of determining who are engineers, what standards of knowledge and skill to be attained by persons seeking to become registered as engineers, the establishment and maintenance of a register of persons entitled to practise as registered engineers, performing other functions conferred on the Council, regulating and controlling the practice of the engineering profession.

- 56 The Banking Obligations (Eastern States) Decree No.56 1970.**  
Commencement Subsection (3): 30 December 1970; the other Sections 31 December 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.70 (31 Dec. 1970) A253-A256

Under this Decree the banking obligation applies in all areas in the Eastern States (excluding Calabar) which started on any day from the 31st May 1967 and ended on 12th January 1970, and also that arising from a deposit or loan account which existed at a bank as at 30 May 1967. The Decree provided that deposit balances to be honoured by banks.

- 57 Recovery of Public Property Decree No.57 1970.**  
Commencement 24 December 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.70 (31 Dec. 1970) A257

The Decree empowers a bank examiner to serve upon Barclays Bank of Nigeria Limited a requisition in writing by the Secretary to the Federal Military Government requiring payment into the Consolidated Revenue Fund of the Federation of the sum of £129,437-10s-0d held by the said Bank for a customer, one Josef Hasson, who had been deported.

- 58 Recovery of Public Property (No.2) Decree No.58 1970.**  
Commencement 24 December, 1970.  
*Suppl. Fed. Off. Gaz.* 57 No.70 (31 Dec. 1970) A259-A260

Under this Decree relevant assets are assets which are or purported to be the property of (a) a person known or formerly known as Captain Din or (b) a Company known as NITICO or (c) any other person or body corporate or incorporate accused with said Captain Din.

The Decree provided that the disposal of relevant assets held by Nigeria Police shall be the duty of the Inspector-General of the Nigeria Police to sell those assets, and the proceeds of the sale to be paid into the Consolidated Revenue Fund of the Federation, along with assets held in a bank.

- 59 Central Bank of Nigeria (Amendment) (No.2) Decree No.59 1970.**  
Commencement 8 July 1970.  
*Suppl. Fed. Off. Gaz. 57 No.70 (31 Dec. 1970) A261-A262*

The Decree makes sundry amendment of the Central Bank of Nigeria Act 1958 (Cap.30) Section 8,9,11,12,13,14,15 and 44 by the deletion and substitution of words. (a) In Subsection (2) a Deputy Governor was deleted and two Deputy Governors substituted etc.

- 60 Patents and Designs Decree No.60 1970.**  
Commencement 31 December 1970.  
*Suppl. Fed. Off. Gaz. 57 No.70 (31 Dec. 1970) A263-A286*

The Decree provides that an invention is patentable invention if it is new, results from inventive activity and is capable of industrial application or if it constitutes an improvement upon a patented invention and also is new etc. The right to patent in respect of an invention is vested in the statutory inventor or a person who first filed it, whether or not he is the true inventor. Every patent application shall contain the applicant's full name and address, a description of the relevant invention with any appropriate plans or drawings etc. and shall be sent to the Registrar. The Registrar shall examine every patent application and grant of patent.

- 61 Copyright Decree No.61 1970.**  
Commencement 24 December 1970  
*Suppl. Fed. Off. Gaz. 57 No.70 (31 Dec. 1970) A289-A300*

The Decree listed words that are eligible for copyright such as literary works, musical works, artistic works, cinematograph films, sound recordings and broadcasts. And also it provides the procedure adopted for the grant of copyrights etc.

- 62 Legal Education (Amendment) Decree No.62 1970.**  
Commencement 24 December 1970.  
*Suppl. Fed. Off. Gaz. 57 No.70 (31 Dec. 1970) A301-A302*

The Decree makes miscellaneous amendments of the Legal Education Act 1962 No.12, thereby provides that the Council shall consist of -

- (a) the Chairman of the Council, who shall be appointed by the Council from time to time on the occurrence of a vacancy in that office;
- (b) the Attorney-General of the Federation or, in his absence the Solicitor-General of the Federation who shall have no voting right;
- (c) the Attorneys-General of the State, or where there are no Attorneys-General, the Solicitors-General of the States;
- (d) the Chairman of the Nigerian Bar Association;
- (e) the head of the faculty of law of any recognised university in Nigeria;
- (f) two persons being holders or previous holders of high judicial office appointed by the Chief Judge of Nigeria;
- (g) ten persons entitled to practice as legal practitioners in Nigeria;
- (h) and the Director of the Nigerian Law School.

## Decrees 1971

- 1 State Security (Detention of Persons) (Revocation) Decree No.1 1971.**  
Commencement 18 January 1971.  
*Suppl. Fed. Off. Gaz. 58 No.4 (Jan 1971) A1-A2*

The enactment extended the State Security (Detention of Persons) (No.14) Decree 1966 from 4th June 1967 to 25th January 1971. It also revoked the detention of persons named in the Schedule thereunder from the 25th January 1971 and repealed the Decree from 26th January 1971.

- 2 Chief Justice of Nigeria (Extension of Period of Office) Decree No.2 1971.**  
Commencement 30 January 1971.  
*Suppl. Fed. Off. Gaz. 58 No.5 (4 Feb. 1971) A3*

The Decree extends the period of office of the Chief Justice of Nigeria irrespective of the provision of Section 113(1) of the 1963 Constitution, Section 3(2) of the Supreme Court Act 1960 as substituted by the Adaptation of Laws (Federal Provisions) Order 1960 and its modification by miscellaneous Provisions) Order 1965 to the time when a successor is appointed and resumes duties.

- 3 Price Control (Amendment) Decree No.3 1971.**  
Commencement 24 February 1971.  
*Suppl. Fed. Off. Gaz. 58 No.11 (11 March 1971) A5-A7*

The amendments provided for under this Decree removed certain difficulties that have been encountered in the operation of the Principal Decree, and these, among other things, relate to (a) the composition of the Price Control Board, (b) the method of fixing the basic price of any controlled commodity, (c) the appointment and designation of certain officials.

- 4 Federal Highways Decree No.4 1971**  
The notice from the Commissioner appointing a date for its commencement may appoint different dates for different States of the Federation.  
*Suppl. Fed. Off. Gaz. 58 No.11 (11 March 1971) A9-A22*

The Decree vests the power of management, direction, and control of Federal highways throughout Nigeria in the Federal Commissioner for Works and Housing who now has responsibility - (a) for planning (including research and designing) of Federal highways; (b) for their construction and maintenance, (c) for the supervision of use thereof; (d) for the regulation of traffic thereon.

(2) The Commissioner is also empowered (a) with the approval of the Federal Executive Council to declare any road in Nigeria to be a Federal highway.

(3) Under the Decree the Federal Military Government may delegate to the government of a State certain of the powers of the Commissioner under the Decree relative to the direction and control of traffic.

(4) Certain provisions of existing enactments on regulation of traffic on highways have been incorporated into the Decree and stiffer penalties have been provided for in relation to offences of reckless driving and driving under the influence of drugs. The operation of the Motor Vehicle (Third Party Insurance Act) is extended to the whole Federation.

- 5 Supplementary Appropriation (1970-71) Decree No.5 1971.**  
Commencement 4 March 1971.  
*Suppl. Fed. Off. Gaz.* 58 No.11 (March 1971) A23

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1970 No.35 by £1,306,240, and provided that the additional amount shall be appropriated as specified in the Schedule to the Decree.

- 6 Currency Conversion (Freezing Orders) Decree No.6 1971.**  
Commencement 24 March 1971.  
*Suppl. Fed. Off. Gaz. Extra.* 58 No.13 (24 March 1971) A25-A28

This Decree will enable the Governor of the Central Bank to order the stoppage of any account of any person, in circumstances where there is any irregularity in the payments etc. which is calculated or likely to prejudice any currency conversion exercise. (2) It also validates any order made or purported to have been made pursuant to any currency conversion exercise as from the date of the order, and bars any civil action or suit relating to such order.

- 7 Former Regional Governments (Disposal of Certain Properties) Decree No. 7 1971.**  
Commencement 27 May 1967.  
*Suppl. Fed. Off. Gaz.* 58 No.14 (25 March 1971) A29-A30

This Decree vests in the Federal Military Government certain houses in London which were previously vested in the former Regional Governments.

- 8 The Transferred Officers and Pensions Liability etc. Decree No. 8 1971.**  
Commencement 27 May 1967.  
*Suppl. Fed. Off. Gaz.* 58 No.14 (25 March 1971) A31-A36.

The Decree empowers the Public Service Commission of the Federation to transfer, subject to certain terms and conditions, any officer from the public service of a former Region to the public service of the Federation.

By virtue of the Decree any officer assigned to the Interim Common Service Agency shall be deemed to have been transferred to the public service of the Federation, and on the expiration of the life of the Interim Common Service Agency, or the Eastern States Assets and Liabilities Agency, that Commission may terminate the appointment of an officer of such Agency or, where appropriate, retire him from the public service of the Federation. The Decree provides that where the holder of a pensionable office in the public service of a former Region had been designed to perform the duty of any office, other than public service or service with the Agencies aforesaid, the Commission may transfer the officer to that office, and thereupon the officer shall be deemed to have been transferred to an "approved service", within the meaning of the Pensions Act.

The Decree also provides that pension payable by the government of a former Region for any period of service commencing on or after 1st October 1954 and ending immediately before the appointed day shall now become the liability of the Federal Government.

- 9 Off-Shore Oil Revenues Decree No.9 1971.**  
Commencement 1 April 1971.  
*Suppl. Fed. Off. Gaz. Extra.* 58 No.15 (31 March 1970) A37

This Decree vests all off-shore oil revenues, and the ownership of the territorial waters, and the continental shelf in the Federal Military Government.

**10 Companies Income Tax (Amendment) Decree No.10 1971.**

Commencement Section 4(3) 18 November 1968; other Sections 1 April 1970.  
*Suppl. Fed. Off. Gaz. 58 No.17 (1 April 1971) A39-A45*

The Decree provides that certain donations made by a company to the funds, bodies and institutions set out in the Schedule thereto shall be allowed as deduction in ascertaining the profits or loss of the company under the Principal Act.

(2) It amends Section 30(10) of the Principal Act to ensure that any loss relief to be granted under paragraph (d) thereof, to a reconstituted company shall not relate to any damage or destruction caused by any military or other operations connected with the civil war in Nigeria, unless the Federal Executive Council otherwise directs. The Decree makes special provisions for the granting of tax relief for such civil war damage in certain cases and also provides new rates of capital allowances.

**11 Super Tax (Amendment) Decree No.11 1971.**

Commencement 1 April 1970.  
*Suppl. Fed. Off. Gaz. 58 No.17 (1 April 1971) A47-A49*

The Decree amends Section 7 of the Super Tax Decree 1967 No.46, and provides that an appeal against an assessment to Super Tax shall lie to the Body of Appeal Commissioners established from time to time, to hear under the Companies Income Tax Act 1961 No.14. It also provides that the provisions of the said Act of 1961 set out in the Schedule to the Decree shall apply in relation to Super Tax.

**12 Super Tax (Amendment) (No.2) Decree No.12 1971.**

Commencement 1 January 1971.  
*Suppl. Fed. Off. Gaz. 58 No.17 (1 April 1971) A51-A52*

This Decree amends the Super Tax Decree 1967 No.46 by introducing a reduced rate of Super Tax which shall apply to a company only in the two cases mentioned in the new Section 1A thereof if the company is incorporated in Nigeria on or after 1st January 1971. The reduced rate is 25 s.-0 d for every pound of the amount by which the total profits exceed the standard deduction.

**13 Industrial Development (Import Duties Relief) (Repeal) Decree No.13.**

Commencement 24 March 1971.  
*Suppl. Fed. Off. Gaz. 58 No.17 (1 April 1971) A53*

This Decree repeals the Industrial Development (Import Duties Relief) Act 1958 No.85 but provides that the repeal shall be without prejudice to anything done or suffered thereunder or any right privilege, obligation, or liability acquired or accrued or incurred thereunder.

**14 Marriage Act (Amendment) Decree No.14 1971.**

Commencement 24 March 1971.  
*Suppl. Fed. Off. Gaz. 58 No.17 (April 1971) A55-A57*

The Decree amends the Marriage Act 1958 No.115 to provide for the solemnization of marriages outside Nigeria by Nigerian Diplomatic Missions where at least one of the parties is a Nigerian.

- 15 The Lagos Port Operations (Special Provisions) Decree No.15 1971.**  
Commencement 23 Jan. 1971.  
*Suppl. Fed. Off. Gaz. 58 No.19 (8 April 1971) A59-A61*

This Decree established the Lagos Port Operations Committee as a body corporate charged with the responsibility of co-ordinating all operations at Lagos Port to see about the efficient discharge of functions by any person carrying on operations at the port, and performing the other functions conferred on the Committee.

- 16. Finance (Amendment) Decree No.16 1971.**  
Commencement 1 Jan. 1970.  
*Suppl. Fed. Off. Gaz. 58 No. 19 (8 April 1971) A63-A64*

This Decree amends Section 3 of the Finance Decree 1969 No.32, by inserting a new Section 3A. This Decree vests all allocations of Special Drawing Rights to Nigeria by the International Monetary Fund in the Central Bank of Nigeria. The Decree also amends the International Financial Organisation Act 1960 by inserting immediately after Section 4A a new Section 4B. It authorises the Bank to repay to the Fund, on maturity, all drawings from such allocations.

- 17 The Air Force (Amendment) Decree No.17 1971.**  
Commencement 1 October 1970.  
*Suppl. Fed. Off. Gaz. 58 No.19 (8 April 1971) A65*

Under this Decree the Air Force Act 1964 No.11 (as amended by Section 8(1) of the Forces Acts (Amendment) Decree 1966 No.6 and Section 1(3) of the Forces Acts (Amendment) (No.2) (Decree 1966) No.16 is amended in Section 4(1) by substituting the words "the Military Secretary" for the words "the Paymaster-General".

- 18 Nigerian National Oil Corporation Decree No.18 1971.**  
Made at Lagos 1 April 1971.  
*Suppl. Fed. Off. Gaz. 58 No.21 (22 April 1971) A67-A73*

This Decree establishes the Nigerian National Oil Corporation. The Corporation is empowered to engage in prospecting for, mining and marketing oil, and in all other activities associated with the petroleum oil industry.

- 19 Nigerian Steel Development Authority Decree No.19 1971.**  
Commencement 14 April 1971.  
*Suppl. Fed. Off. Gaz. 58 No.21 (22 April 1971) A75-A82*

This Decree establishes the Nigerian Steel Development Authority as a statutory Corporation. The Authority will be responsible for establishing, developing and operating a Nigerian iron and steel industry.

- 20 The Criminal Code (Amendment) Decree No.20 1971.**  
Commencement 14 April 1971.  
*Suppl. Fed. Off. Gaz. 58 No.21 (22 April 1971) A83*

The Decree expands the scope of Section 174 of the Criminal Code 1958 No.42 to make it also an offence to tamper with a postage stamp in the manner described in the Decree.

**21 The Decimal Currency Decree No.21 1971.**

Commencement 13 May 1971.

*Suppl. Fed. Off. Gaz. 58 No.25 (13 May 1971) A85-A88*

The Decree establishes a decimal currency for Nigeria. The Unit of currency will be the naira, which will be divided into one hundred kobo. One naira will be equivalent to ten shillings in existing currency. There will be a Decimal Currency Board to superintend the change-over.

**22 Industrial Development (Income Tax Relief) Decree No.22 1971.**

Commencement 1 April 1971.

*Suppl. Fed. Off. Gaz. 58 No.25 (13 May 1971) A91-A105*

The Decree repeals the Industrial Development (Income Tax Relief) Act and re-enacts the same with certain major changes. The Decree provides that the Federal Executive Council may in certain cases direct publication in the Official Gazette of a list of pioneer industries and products, and upon such publication, application may be made for the issue of a pioneer certificate to any company in respect of any such industry or product.

The application for a pioneer certificate can only be made if the cost of qualifying capital expenditure to be incurred by the Company, on or before the production day, is not less than the sum of £25,000 in the case of an "indigenous-controlled company", and £75,000 in the case of any other company. Every such application must be accompanied by a fee of £50 (non-refundable) and the applicant must furnish information and make a declaration that all the particulars contained in the application are true.

The initial tax relief period of a pioneer company is now three years, at the end of which the tax relief period may be extended either (a) for a period of one year and thereafter for another year, or (b) for one single period of two years, if the prescribed conditions are fulfilled.

A pioneer company must not, during its tax relief period, carry on any trade or business other than its pioneer enterprise. Any profit earned by the pioneer company from any activities other than its pioneer enterprise is liable to tax, otherwise the profits of a pioneer company are exempted from tax under Section 16.

**23 Companies Income Tax (Amendment) (No.2) Decree No.23 1971.**

Commencement 1 April 1970.

*Suppl. Fed. Off. Gaz. 58 No.25 (13 May 1971) A107-A108*

The Decree makes minor amendments to Section 27A and the sixth Schedule to the Companies Income Tax Act 1961 No.22. It also amends Section 33A of the said Act of 1961 No.22 by limiting the aggregate amount of relief which may be granted under that Section to any company for all relevant years of assessment to a sum not exceeding the actual amount of the civil war damage suffered by the Company.

**24 Income Tax Management (Amendment) Decree No.24 1971.**

Commencement 1 April 1971.

*Suppl. Fed. Off. Gaz. 58 No.25 (13 May 1971) A109*

The Decree amends the first Schedule to the Income Tax Management Act 1961 No.21. The Decree excludes individuals who are employed in the Nigerian Armed Forces in a civilian capacity from the provisions of paragraph 3(2) of the First Schedule to the Income Tax Management Act 1961 No.21. Accordingly, for each year of assessment, which individuals will now be liable to income tax in the state in which they are actually resident on the 1st of April in that year.

- 25 The Agricultural Research Council of Nigeria Decree No.25 1971.**  
Commencement 1 May 1971.  
*Suppl. Fed. Off. Gaz. 58 No.25 (13 May 1971) A111-A116*

The Decree establishes the Agricultural Research Council as a body corporate with the general duty of advising on promoting, supervising and co-ordinating research in the agricultural sciences. The Council is to be one of the major Research Councils under the general surveillance of the Nigerian Council for Science and Technology.

- 26 Ahmadu Bello University Law (Amendment) Decree No.26 1971.**  
Commencement 1 June 1971.  
*Suppl. Fed. Off. Gaz. 58 No.25 (13 May 1971) A117-A120*

The Decree makes sundry amendments to the Ahmadu Bello University Law, L.N.N. (Cap.4). It amends the provision for the appointment of the visitor which will now be made by all the Military Governors of Northern States of Nigeria.

It also deletes the whole of Part V of the Principal Law and substitutes new provisions in relation to the Institutes, Colleges and other units within the University.

The Decree also vests the interests of the Interim Common Services Agency in certain Institutions in the University without further assurance from various dates mentioned in the Decree.

- 27 Appropriation Decree No.27 1971.**  
Commencement 1 April 1971.  
*Suppl. Fed. Off. Gaz. 58 No.29 (3 June 1971) A121-A122*

The Decree provides for the expenditure of a sum not exceeding £465,837,661 for the services of the Federation during the Financial year ending 31st March 1972.

- 28 Currency Conversion (Freezing Orders) (Amendment) Decree No. 28 1971.**  
Commencement 24 March 1971.  
*Suppl. Fed. Off. Gaz. 58 No.29 (3 June 1971) A123-A125*

This Decree, which amends the Currency Conversion (Freezing Orders) Decree 1971 No.28 empowers the Federal Commissioner of Finance to set up investigating panels for the purposes of examining the legitimacy or otherwise of any deposits with any bank and rates of conversion of old currency notes by any person or authority (including any government or governmental agency). Any panel appointed under the Decree may exercise such powers of a bank examiner as may be directed by the Commissioner.

Other amendments extend the operation of the Principal Decree to cover deposits left with the currency exchange teams of the Central Bank or other agents

authorised by that bank operating in any part of the Federation and specify the procedure for notifying the Central Bank of the decision of the Federal Executive Council as to the exercise by that Council of the power of forfeiture of any account of property under Section 5 of the Principal Decree and the existing investigating panels established by Government Notices are deemed to have been appointed under the Decree.

- 29 Ports Nullification of Certain Transaction Decree No.29 1971.**  
Commencement 10 June 1971.  
*Suppl. Fed. Off. Gaz. 58 No.32 (17 June 1971) A127-A129*

The Decree makes provision for the repayment to the Nigerian Ports Authority of a sum of £203,330 advanced in respect of an abortive contract.

- 30 Sea Fisheries Decree No.30 1971.**  
Commencement 10 June 1971.  
*Suppl. Fed. Off. Gaz. 58 No.32 (17 June 1971) A131-A136*

The Decree makes provisions for controlling, regulating and protecting sea fisheries in the territorial waters of Nigeria.

It provides that no person shall operate or navigate any motor fishing boat within the territorial waters of Nigeria unless a licence is issued under the Decree.

The Decree empowers the Commissioner to make regulations for the purpose of the Decree and such regulations may prescribe the fee payable in respect of a licence.

The Decree repeals the existing State laws on sea fisheries.

- 31 Export of Nigerian Produce (Special Provisions)(Amendment ) Decree No. 31 1971.**  
Commencement 10 June 1971.  
*Suppl. Fed. Off. Gaz. 58 No.32 (17 June 1971) A137*

The Decree amends the Section 1(3) of Export of Nigerian Produce (Special Provision) Decree 1964 No.14. The Decree empowers the Commissioner for Trade and Industries to appoint three additional directors of the Nigerian Produce Marketing Company Limited. The additional directors in question must be members of the public service of the Federation. This amending Decree empowers the Commissioner to appoint a fourth additional director, who may but need not, be a member of the public service of the Federation.

- 32 Statutory Corporations Service Commission (Amendment) Decree No. 32 1971.**  
Commencement 10 June 1971.  
*Suppl. Fed. Off. Gaz. 58 No.32 (17 June 1971) A139-A140*

Subsection (1A) of Section 4 of the Statutory Corporations Service Commission Decree 1968 No.53 (which was inserted by the Statutory Corporations Service Commission (Amendment) Decree 1969) No.30 provides that, where it is necessary to appoint the Chief Executive of a Statutory Corporation, the Commission shall not make the appointment until a recommendation has been made by the appropriate Commissioner and approved by the Federal Executive Council. The above Decree modifies that Subsection so as to provide that, where only an acting ap-

pointment is to be made and where the person to be appointed is the next senior in rank to the substantive holder of the office, the appointment may be made by the Commission itself without the need for a recommendation from the Commissioner and approval from the Federal Executive Council. If the person to be appointed is not the next senior, the recommendation and approval will still be necessary.

**33 Industrial Research Council of Nigeria Decree No.33 1971.**

Commencement 19 June 1971.

*Suppl. Fed. Off. Gaz.* 48 No.33 (24 June 1971) A141-A148

The Decree establishes the Industrial Research Council of Nigeria. The main functions of the Council are to encourage, promote and co-ordinate Industrial research programmes of all kinds in Nigeria and through Institutes under its control, to undertake industrial research projects. The Council is one of the major Research Councils for which the Nigerian Council for Science and Technology is to be the central co-ordinating body.

**34 National Sports Commission Decree No.34 1971.**

Commencement 12 August 1971.

*Suppl. Fed. Off. Gaz.* 58 No.41 (12 Aug. 1971) A149-A158

The Decree establishes a National Sports Commission. The Commission is to be charged with the responsibility of encouraging and developing sports and games throughout Nigeria. It is to be the sole body to co-ordinate activities relating to sports and games in Nigeria and to arrange for all international fixtures and programmes in connection therewith.

The Decree also sets up a National Stadium Management Board which will be responsible for the maintenance of all stadia in Nigeria owned or controlled by the Federal Military Government.

**35 The Nigerian Institute of International Affairs Decree No.35 1971.**

Commencement 18 August 1971.

*Suppl. Fed. Off. Gaz.* 58 No.42 (19 Aug. 1971) A159-A169

The Decree establishes the Nigerian Institute of International Affairs as a corporate body with power to sue and to be sued. It also sets out in detail the objects and functions of the Institute, and made provisions concerning the finances of the Institute and such other powers that may be exercised in connection with its objects and functions.

(2) The membership of the Council of the Institute will be constituted as provided for under the Decree and the exercise of any powers by the Trustees of the Institute in relation to all trusts and other properties belonging to the Institute will cease as from the commencement of the Decree. The powers are now vested in the Institute. The Institute's Constitution and Bye-laws will no longer apply and consequently, holders of offices under the Institute by virtue of the said Constitution and Bye-laws will vacate their respective offices as from the commencement of the Decree, and those offices within thereupon become vacant.

(3) The government of the Institute and the management of its affairs now vest in the Council of the Institute.

**36 The Constitution (Suspension and Modification) Decree No.36 1971.**

Commencement 19 August 1971.

*Suppl. Fed. Off. Gaz.* 58 No.43 (26 Aug. 1971) A171-A174

This Decree replaces Chapter VII of the Constitution of the Federation (which deals with police matters). The amendments affect, principally Section 107, 108, and 109 of the Constitution and the provisions suspended by the Constitution (Suspension and Modification) Decree 1966 which have now been omitted. By the virtue of Section 107, the Nigerian Police Council and the Police Service Commission have been reconstituted and the functions of the Council have been extended to include power as to policy matters. Section 108 empowers the Council to make recommendations to the Federal Military Government with respect to all the matters under its supervision, and establishes an Establishment and Finance Committee, which shall be responsible for matters relating to establishments and the finances of the police, other than pension.

**37 The Police (Amendment) Decree No.37 1971.**

Commencement 19 August 1971.

*Suppl. Fed. Off. Gaz. 58 No.43 (26 Aug. 1971) A175-A176*

This Decree amends the Police Act in order to ensure that functions of the Nigeria Police Council will include policy matters which are to be determined by the council. It also deals with the performance of functions relating to establishment and financial matters, other than pensions. It consequently amends Sections 47(a) and 48(a) of the Principal Act so as to allow regulations and standing orders to be made from time to time by the Head of the Federal Military Government in respect of those functions.

**38 The Territorial Waters (Amendment) Decree No.38 1971.**

Commencement 26 August 1971.

*Suppl. Fed. Off. Gaz. 58 No.44 (2 Sept. 1971) A177-A178*

This Decree extends the territorial waters of Nigeria to 30 nautical miles of the coast of Nigeria, and consequentially amends the Territorial Waters Decree 1967 (No. 5).

**39 The Trade Unions (Amendment) Decree No.39 1971.**

Commencement 26 August 1971.

*Suppl. Fed. Off. Gaz. 58 No.44 (2 Sept. 1971) A179-A180*

The Decree adds the Security Control (Physical) and the Security Control (Materials) Sections of the Nigerian Security Printing and Minting Company Limited to the list of bodies and establishments a combination of workers employed in which are excluded from the provisions of the Trade Unions Act 1958 Cap.200. Any person coming within the scope of the Decree who is a member of any trade union is to cease to be such a member within one month from the commencement of the Decree.

**40 The Midwives (Amendment) Decree No.40 1971.**

Commencement 26 August 1971.

*Suppl. Fed. Off. Gaz. 58 No.44 (2 Sept. 1971) A181-A182*

The Decree amends the Midwives Decree 1966 No.79 to vest in the Federal Commission for Health certain functions which formerly vested in the Federal Executive Council but which are normally exercised by a Commissioner in relation to similar professions.

- 41 Supplementary Appropriation (1970-71) (No.2) Decree No.41 1971.**  
Commencement 28 August 1971.  
*Suppl. Fed. Off. Gaz. 58 No.45 (9 Sept. 1971) A183-A184*

The Decree increases the aggregate amount mentioned in Section 1 of the Appropriation Decree 1970 and Section 1 of the Supplementary Appropriation (1970-71) Decree 1971, for expenditure during the financial year ending 31st March 1971, by £3,070,920.

The said additional amount is to be appropriated as specified in the Schedule to the Decree.

- 42 Nigerian Livestock and Meat Authority Decree No.42 1971.**  
Commencement 1 April 1971.  
*Suppl. Fed. Off. Gaz. 58 No.45 (9 Sept. 1971) A185-A195*

The Decree establishes a Livestock and Meat Authority as a body corporate and entrusts to the authority among other things, the Function of - (a) advising and assisting the Federal Military Government and the State in matters relating to the livestock and meat industry, (b) reviewing and conducting research into the production, marketing and slaughtering of livestock, meat and other products, (c) carrying on or participating in the carrying on of any business connected with the livestock and meat industry, and (d) advising persons on the carrying on and establishment of enterprises connected with the livestock and meat industry.

- 43 Recovery of Public Property (Amendment) Decree No.43 1971.**  
Commencement 24 December 1970.  
*Suppl. Fed. Off. Gaz. 58 No.46 (16 Sept. 1971) A197*

The Decree amends Section 1 of the Recovery of Public Property (No.2) Decree 1970 No.58, and provides the venue of the criminal proceedings against Captain Din from Jos in the Benue-Plateau State to Lagos.

- 44 Nurses (Amendment) Decree No.44 1971.**  
Commencement 1 February 1970.  
*Suppl. Fed. Off. Gaz. 58 No.47 (23 Sept. 1971) A199-A200*

The Decree allows the Nursing Council to recognise hospitals and other similar institutions, established by any Government of a State, as training schools for nurses. It also provides that the member of the Nursing Council nominated by the Commissioner on the recommendation of the Chief Medical Adviser is to be appointed for a period of 3 years.

- 45 Miscellaneous Provision (Amendment) Decree No.45**  
Commencement 17 September 1971.  
*Suppl. Fed. Off. Gaz. 58 No.48 (30 Sept. 1971) A201*

This Decree repeals the provision in any of the enactments specified in the Schedule hereto, which permits the making of rules by the Chief Justice of Nigeria as to the selection of members of a disciplinary tribunal for the purpose of the proceeding of such tribunal, shall no longer apply.

- 46 The Marriages (Validation) Decree No.46 1971.**  
Commencement 11 August 1971.  
*Suppl. Fed. Off. Gaz. 58 No.49 (7 Oct. 1971) A203-A205*

By reason of the administrative changes in the country several marriages were celebrated in districts and offices not properly constituted under the Marriage Act 1958 (Cap. 115) and by officers not duly appointed registrar of marriages under that Act. The Decree validates such marriages. The Decree also validates marriages purportedly celebrated in the three Eastern States during the civil war.

- 47 The Industrial Training Fund Decree No.47 1971.**  
Commencement 8 October 1971.  
*Suppl. Fed. Off. Gaz. 58 No.51 (14 Oct. 1971) A207-A211*

The Decree sets up an Industrial Training Fund (The Fund) comprising sums provided by the Federal Military Government and contributions by employers in the manner prescribed in the Decree. The Fund is to be administered by a governing council and is to be utilised to promote and encourage the acquisition of skills in industry or sufficient to meet the needs of the economy.

- 48 Robbery and Firearms (Special Provisions) (Amendment) Decree No. 48 1971.**  
Commencement 14 October 1971.  
*Suppl. Fed. Off. Gaz. 58 No.52 (21 Oct. 1971) A213-A214*

The Decree amends Section 1(2)(b) of the Robbery and Firearms (Special Provisions) Decree 1970 No.47 as follows - By virtue of Section 1 of this Decree, it shall no longer be a capital offence to commit the offence of robbery if no weapon is used and no wound is caused.

Section 2 of this Decree inserts a new Section in the Principal Decree which makes it clear that abetment and conspiracy are punishable in the same way as the principal offences.

Section 3 of the Decree amends Section 5 of the Principal Decree so as to ensure that the judicial functionary of a State to be entrusted with the pronouncement of a verdict involving the death penalty should not be below the rank of a High Court Judge.

Section 4 of the Decree amends Section 6(1) of the Principal Decree so as to place the primary responsibility for the institution of the proceedings upon the Attorney-General or where there is no Attorney-General the Solicitor-General of a State rather than a Director of Public Prosecutions.

Section 5 of the Decree amends the definition of "firearms" to include explosives and ammunition and expands the definitions of "offensive weapon" to include firearms.

- 49 Banking Obligations (Eastern State) (Amendment) Decree No. 49 1971.**  
Commencement 15 January 1970.  
*Suppl. Fed. Off. Gaz. 58 No.54 (4 Nov. 1971) A215*

The Decree amends the Banking Obligations (Eastern States) Decree 1970 No.56 to confer on the Governor of the Central Bank of Nigeria power to defer the payment by the African Continental Bank Limited to the Central Bank of any sums remaining after honouring obligations as provided in that Decree.

- 50 Rent Control (Repeal) Decree No.50 1971.**  
Commencement 4 October 1971.  
*Suppl. Fed. Off. Gaz. 58 No.54 (4 Nov. 1971) A217*

The Decree repeals the Rent Control Decree 1966 No.15.

- 51 Companies Income Tax (Amendment) (No.3) Decree No.51 1971.**  
Commencement 31 December 1971.  
*Suppl. Fed. Off. Gaz. 58 No.55 (11 Nov. 1971) A219-A221*

The Decree provides that no tax shall be payable on any interest derived or deemed to be derived in Nigeria by a foreign company from any foreign loan of not less than £75,000 granted in any year by the foreign company to a person carrying on a trade business profession or vocation in Nigeria if the loan is granted for the purposes of that trade, business, profession or vocation and is not repayable by the borrower until after the expiration of a period of not less than ten years.

(2) The Decree also provides that in respect of any such loan granted as aforesaid and which is repayable after the expiration of a period of less than ten years but not less than five years, tax under the Act shall be chargeable on the foreign company at half the normal rate prescribed under Section 32 of the Act.

(3) The Federal Executive Council is empowered by order to direct that no tax exemption or tax relief shall be made or granted under the Decree in respect of any foreign loan specified in the order.

- 52 The Revised Edition (Laws of the Federation) Decree No.52 1971.**  
Commencement 15 November 1971.  
*Suppl. Fed. Off. Gaz. 58 No.67 (25 Nov. 1971) A223-A227*

The Decree establishes the Law Revision Committee which shall consist of the Attorney General of the Federation and Commissioner for Justice (as Chairman), the Solicitor-General of the Federation, the First Parliamentary Counsel, a Deputy Solicitor-General and six other members. The Committee is vested with the responsibility of revising the Laws of the Federation and preparing a revised edition of the Laws of the Federation.

- 53 Right-hand Traffic (Change Over) Decree No.53 1971.**  
Commencement 15 October 1969.  
*Suppl. Fed. Off. Gaz. 58 No.57 (25 Nov. 1971) A229-A232*

The Decree provides for the change-over to right-hand traffic on 2nd April 1972. The Decree formally establishes the National Commission for Right-Hand Traffic the principal duties of which include the co-ordination of all administrative arrangements regarding the change-over and the education of the public in all matters pertaining to the change-over. State Committees are also set up to perform such duties as may be delegated to them by the National Commission.

- 54 The Legal Practitioners (Amendment) Decree No.54 1971.**  
Commencement 27 November 1971.  
*Suppl. Fed. Off. Gaz. 58 No.60 (9 Dec. 1971) A233-A240*

The Decree makes sundry amendments to the Legal Practitioner Act 1962 No.33. It establishes a Body of Benchers which is responsible for the formal call to the Bar of persons seeking to become legal practitioners. Except in certain exceptional

cases, a person shall not be entitled to be enrolled as a legal practitioner in Nigeria unless he has been called to the Bar by the Benchers and he produces a certificate of his call to the registrar.

(2) The Decree establishes the Legal Practitioners Disciplinary Committee, which is charged with the duty of determining any case where it is alleged that a legal practitioner has committed any professional misconduct.

(3) An appeal lies from any direction given by the Disciplinary Committee to the Appeal Committee of the Body of the Benchers established under the Decree; and a further appeal lies from the decision of the Appeal Committee to the Supreme Court.

**55 Diamond Trading Decree No.55 1971.**

Commencement 31 December 1971.

*Suppl. Fed. Off. Gaz. 58 No.64 (31 Dec. 1971) A241-A248*

The Decree provides that no person shall buy, sell, export or import uncut diamonds unless he obtains a diamond dealers licence from the Chief Inspector of Mines. Any person who acts contrary to the above shall be guilty of an offence and liable to a fine of £1,000 or imprisonment for five years both; and the diamond concerned in the offence may be forfeited in addition.

(2) The Decree provides that no person shall be in possession of uncut diamond unless he can establish that he obtained it lawfully, otherwise he would be guilty of an offence and punishable as in 1 above.

(3) The Decree authorizes a Police Officer, an administrative officer, the Chief Inspector of Mines, an Officer of the Board of Customs and Excise, under certain circumstances, to search any building premises, ship, place, carriage or receptacle where he reasonably suspects that there is any thing intended to be used or has been used or will afford evidence for the Commission of an offence against this Decree.

**56 Nigerian Standard Organization Decree No.56 1971.**

Commencement 1 January 1970.

*Suppl. Fed. Off. Gaz. 58 No.64 (31 Dec. 1971) A251-A258*

The Decree establishes the Nigerian Standards Organisation as an integral part of the Federal Ministry of Industries. The main functions of the organization are to standardise methods and products in industries throughout Nigeria and to ensure compliance with Government policy on standardization.

The Decree also sets up the Nigerian Standards Council the membership of which is to be drawn from a wide field covering both the private and public sectors. It is the governing body of the Organization and its other function is to advise the Federal and State Governments on the national policy on standardisation. The Council is empowered to establish Nigerian Industrial Standards and to award certification marks to manufacturers whose products not only fall under the standards but are also of importance to the national economy.

**57 Armed Forces Comfort Fund Decree No.57 1971.**

Commencement 29 December 1971.

*Suppl. Fed. Off. Gaz. 58 No.64 (31 Dec. 1971) A259-A260*

This Decree establishes the Armed Forces Comfort Fund primarily for the provision of comfort and relief to the members of the Armed Forces.

**58 Public Order (Scheduled Societies Assets and Liabilities) Decree No. 58 1971.**

Commencement 29 December 1971.

*Suppl. Fed. Off. Gaz.* 58 No.64 (31 Dec. 1971) A261-A264

This Decree provides for the forfeiture and disposal of, and the discharge of, all the assets and liabilities of societies proscribed under the Public Order Decree 1966 No.33.

The assets of the societies are by virtue of the Decree forfeited to the Government of the Federation or of the State, in which the assets are situated or recovered or from which the funds for which assets were derived or obtained.

(3) Only claims in respect of the liabilities of such societies by the Government of the Federation or the Government of a State and governmental agencies are to be entertained under the Decree, and all other liabilities shall be written off as bad debts.

(4) The Decree also provides that all insigns, banners, firearms and ammunitions, books, papers, documents, flags emblems or other chattels or paraphernalia of the societies, which are in the possession or control of the police, are to be deposited in the national archives for safety custody and preservation.

## Decrees 1972

- 1 Medical Research Council of Nigeria Decree No.1 1972.**  
Commencement 17 February 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.8 (17 Feb. 1972) A1-A7.

The Decree establishes the Medical Research Council of Nigeria as a body corporate with the general duty of advising on, promoting, supervising and co-ordinating research in the medical services. The Council is to be one of the major Research Councils under the general surveillance of the Nigerian Council for Science and Technology.

- 2 The Revised Edition (Laws of the Federation) Amendment) Decree No. 2 1972.**  
Commencement 8 February 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.8 (17 Feb. 1972) A8

The Decree amends the composition of the Law Revision Committee by substituting a new Section 1(1) for that of the Principal Decree No.52 of 1971.

(2) It is then constituted by (a) the Attorney-General of the Federation and Commissioner for Justice (as Chairman) and the following officers of the Federal Ministry of Justice:

- i) the Solicitor-General of the Federation;
- ii) the First Parliamentary Counsel;
- iii) a Deputy Solicitor-General, and
- iv) the Librarian, who shall be Secretary; and other officers from the Federal Ministry of Justice and (b) six other members, who shall be appointed by the Head of the Federal Military Government of whom
- (v) two representatives from the States (ii) two from the Universities of Nigeria,
- (vi) and two should be legal practitioners nominated by the Nigerian Bar Association.

- 3. Professional Bodies (Special Provisions) Decree No.3 1972.**  
Commencement 7 February 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.8 (17 Feb. 1972) A9-A10

This Decree amends the provisions of existing enactments so as to vest in the Government power to permit the practice, in Nigeria of any of the professions set out in the Schedule to the Decree by persons other than citizens of Nigeria. It also provides that the Head of the Federal Military Government may lay down the conditions under which such persons may set up the practice of such professions.

- 4. Nigerian Enterprises Promotion Decree No.4 1972.**  
Commencement 23 February 1972.  
*Suppl. Fed. Off. Gaz. Extra.* 59 No.10 (28 Feb. 1972) A11-A21

This Decree establishes the Nigerian Enterprises Promotion Board, which has the power to advance the promotion of Nigerian enterprises. The Decree also establishes the Enterprises Promotion Committee in each State of the Federation with

certain powers to assist and advise the Board on the implementation of the Decree are complied with by aliens resident in every State.

2) Under Section 4 of the Decree, the establishment and operation of certain enterprises (listed in Schedule 1 of the Decree) are now exclusively reserved for Nigerian citizens, companies and associations, and certain other enterprises (listed in Schedule 2 of the Decree) cannot be operated or carried on by aliens in Nigeria unless they fulfil certain conditions specified in Section 5 of the Decree. The Decree also provides that exemptions may be granted in certain circumstances, and subject to such conditions as may be deemed necessary in respect of enterprises affected by the Decree.

3) Any person who acts as a front for the purpose of defeating the object of the Decree is liable to be prosecuted, and any contravention of any of the provisions of the Decree is an offence punishable with a fine or imprisonment or both. The Board also has power, under the Decree to take over, sell or otherwise dispose of any enterprises where there has been a contravention, and may distribute the proceeds in the manner provided under the Decree. An aggrieved person may, however, petition the Commissioner for a review of his case.

- 5 Constitution (Amendment) Decree No.5 1972.**  
Commencement 17 January 1966.  
*Suppl. Fed. Off. Gaz. Extra. 59 No.10 (28 Feb. 1972) A23*

This Decree amends the provisions of the Constitution of the Federation 1963 No.20 relating to the appointment and removal of the Justices of the Supreme Court of Nigeria.

- 6 Statutory Corporations Service Commission (Amendment) Decree No. 6 1972.**  
Commencement 8 March 1972.  
*Suppl. Fed. Off. Gaz. 59 No.13 (16 March 1972) A25*

This Decree increases the composition of the Commission to a maximum of seven members. The quorum for a meeting of the Commission is consequently increased.

- 7 Customs Tariff (Amendment) Decree No.7 1972.**  
Commencement 30 March 1972.  
*Suppl. Fed. Off. Gaz. 59 No.15 (30 March 1972) A27-A414*

Under this Decree Schedule 1,2,3 and 4 to the Customs Tariff Act 1965 No.3 shall be substituted with new Schedules 1,2,3 and 4 respectively.

- 8 Immigration (Amendment) Decree No.8 1972.**  
Commencement 10 April 1972.  
*Suppl. Fed. Off. Gaz. 59 No.20 (30 March 1972) A415-416*

This Decree makes fresh provisions with respect to the issue of visas or permits for entry into Nigeria. Visitors permits and certain specified classes of permits may now be issued by Heads of Nigerian Missions abroad. All applications by persons seeking entry into Nigeria for the purpose taking up an employment must be referred to the Federal Ministry of Internal Affairs in Lagos.

- 9 Prisons Decree No.9 1972.**  
Commencement 10 April 1972.  
*Suppl. Fed. Off. Gaz. 59 No.20 (20 April 1972) A417-A427*

This Decree revises and replaces the Prisons Act 1960 No.41 in order to implement certain of the proposals contained in the 1971 White Paper entitled "A Statement of Federal Government Policy on the reorganisation of the Prison Service and the Integration of the Federal, Local Government and Native Administration Prisons".

- 10 Customs and Excise Management (Amendment) Decree No.10 1972.**  
Commencement 10 April 1972.  
*Suppl. Fed. Off. Gaz. 59 No.20 (20 April 1972) A429-A432*

This Decree makes sundry amendments in the Customs and Excise Management Act 1958 No.55 to empower the Board in proper cases to reverse any decision of any of its officers and generally to enable the Board and its officers to carry out their functions under the Act more expeditiously.

- 11 Appropriation Decree No.11 1972.**  
Commencement 1 April 1972.  
*Suppl. Fed. Off. Gaz. Extra. 59 No.21 (25 April 1972) A429-A432*

This Decree authorised the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance, to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1973 the sums specified by the warrants, not exceeding in the aggregate six hundred and thirty-eight million, nine hundred and forty-seven thousand and six hundred and forty-nine pounds. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

- 12 University of Lagos (Amendment) Decree No.12 1972.**  
Commencement 15 March 1972.  
*Suppl. Fed. Off. Gaz. 59 No.25 (18 May 1972) A435-A436*

This Decree amends the University of Lagos Decree 1967 No.3 to introduce provisions in relation to the conduct of visitation into the affairs of the University and in relation to the appointment and tenure of office of the Chancellor, the Pro-Chancellor and the Vice-Chancellor of the University.

- 13 University of Ibadan (Amendment) Decree No.13 1972.**  
Commencement 15 March 1972.  
*Suppl. Fed. Off. Gaz. 59 No.25 (18 May 1972) A437-A438*

This Decree amends Section 6 of the University of Ibadan Act 1962 No.37 to introduce provisions in relation to the conduct of visitations into the affairs of the University and in relation to the appointment and tenure of office of the Chancellor, the Pro-Chancellor, and the Vice-Chancellor of the University.

- 14 Nigerian Institute of International Affairs (Amendment) Decree No. 14 1972.**  
Commencement 18 August 1971.  
*Suppl. Fed. Off. Gaz. 59 No.25 (18 May 1972) A439*

This Decree amends the Nigerian Institute of International Affairs Decree 1971 No.35 to remove the time limit imposed in respect of the summoning of the first meeting of the Council of the Institute.

**15 Armed Forces (Special Provisions) Decree No.15 1972.**

Commencement 15 January 1970.

*Suppl. Fed. Off. Gaz.* 59 No.26 (25 May 1972) A441-A442

This Decree relates to the punishments awarded by the Supreme Military Council to certain officers of the Armed Forces who engaged in hostile and subversive activities during the period specified in the Decree.

**16 Pension (Amendment) Decree No.16 1972.**

Commencement 1 April 1971.

*Suppl. Fed. Off. Gaz.* 59 No.26 (25 May 1972) A443-A444

The Decree amends the Pensions Act 1958 Cap.147 to vest the power to require an officer to proceed on compulsory retirement in the Public Service Commission of the Federation and other authorities empowered under the Constitution of the Federation to exercise disciplinary control over the officer concerned.

**17 Internal Loans (Rehabilitation Reconstruction and Development) Decree No. 17 1972.**

Commencement 1 January 1969.

*Suppl. Fed. Off. Gaz.* 59 No.26 (25 May 1972) A445-A446

This Decree authorises the raising of loans in Nigeria for the purpose of rehabilitation, reconstruction and the development plan.

**18 Military Pension (Amendment) Decree No.18 1972.**

Commencement Section 6(2) 25 May 1972 other Sections 27 May 1972.

*Suppl. Fed. Off. Gaz.* 59 No.26 (25 May 1972) A447-A450

This Decree makes sundry amendments to the Military Pensions Act 1955 (Cap.119). It introduces the concept of retirement in extreme compassionate circumstances for commissioned officers while abolishing voluntary retirement on grounds of age for such officers.

**19 Yaba College of Technology (Amendment) Decree No.19 1972.**

Commencement 1 April 1970.

*Suppl. Fed. Off. Gaz.* 59 No.26 (25 May 1972) A451-A452

This Decree removes the obligation to publish the statements of income and expenditure together with a statement of assets of the Yaba College of Technology in two widely circulated newspapers in Nigeria and in the Federal Gazette.

**20 Nigerian Pools Company Limited (Take-Over) Decree No.20 1972.**

Commencement 16 May 1972.

*Suppl. Fed. Off. Gaz.* 59 No.26 (25 May 1972) A453-A454

This Decree takes over without compensation the shares held in the Nigerian Pools Company Limited by certain private persons and organisations.

- 21 Loans to Students (Recovery) Decree No.21 1972.**  
Commencement 8 June 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.28 (8 June, 1972) A455-A457

The Decree provides for the recovery of loans from emoluments of persons to whom such loans have been granted. It makes an employer to be answerable for deductions made from emoluments and prescribes penalty in the event of failure by such employers to make such deductions or properly to account therefore. The Decree is also applicable to a person from whom a loan is recoverable who is self-employed.

- 22 Recovery of Public Property (Amendment) Decree No.22 1972.**  
Commencement 24 December 1970.  
*Suppl. Fed. Off. Gaz.* 49 No.29 (15 June, 1972) A459-A460

This Decree provides for the forfeiture and disposal of other relevant assets of Captain Din which are not covered by the Principal Decree.

- 23 Off-Shore Oil Revenues (Revenues) (Registration and Grants) Decree No. 23 1972.**  
Commencement 1 April 1971.  
*Suppl. Fed. Off. Gaz.* 59 No.29 (15 June 1972) A461-A462

Under this Decree, it is required that all instruments relating to any lease, licence, permit or right issued or granted to any person in connection with the Petroleum Industry in Nigeria shall continue to be registrable in the States which are contiguous to the territorial waters and the continental shelf of Nigeria, notwithstanding anything to the contrary in any other enactment.

- 24 National Electric Power Authority Decree No.24 1972.**  
Commencement 1 April 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.31 (29 June 1972) A463-A486

This Decree establishes the National Electric Power Authority. The Authority is empowered to develop and maintain an efficient, co-ordinated and economical system of electric supply for all parts of the Federation.

It merges the Electricity Corporation of Nigeria and the Niger Dams Authority into a single corporate body.

- 25 Students Loans Board Decree No.25 1972.**  
Commencement 1 September 1971.  
*Suppl. Fed. Off. Gaz.* 59 No.32 (6 July 1972) A487-A493

The Decree establishes the Student Loans Board as a body corporate with power to maintain and administer the Nigerian Universities Revolving Loan Scheme. Under the Decree, no person shall be entitled to a loan unless he is a student in, or has been accepted as a student of a University or other approved institution of higher learning in Nigeria. The Decree provides for method of repayment of loans granted and enjoins the Board to prepare a yearly estimate of its income and expenditure for the consideration and approval of the Federal Executive Council.

- 26 Second All-African Games Decree No.26 1972.**  
Commencement 27 June 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.32 (6 July 1972) A495-A497

The Decree establishes a body corporate known as the Organizing Committee of the Second All-African Games.

The Committee is charged with the duty of making all necessary arrangements for the success of the Second All-African Games scheduled to take place in Lagos in January 1973, and it is given the exclusive function of making arrangements for the manufacture, printing, publication and sale of any souvenirs connected with the games.

It is an offence punishable with a fine not exceeding £1,000 or imprisonment for a term not exceeding 2 years for any person or body other than the Committee or its agent to manufacture, print, publish, or sell any souvenirs connected with the games.

- 27 Supplementary Appropriation (1971-72) Decree No. 27 1972.**  
Commencement 18 July 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.35 (27 July 1972) A499

This Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1971 No.27 by £4,342,130, and provides that the additional amount be appropriated as specified in the Schedule to the Decree.

- 28 Corporations Standing Tenders Board (Amendment) Decree No. 28 1972.**  
Commencement 19 July 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.35 (27 July 1972) A500

This Decree amends the Corporations Standing Tenders Board Decree 1968 No.54 to make it clear that the powers of the Corporation Standing Tenders Board does not include the power to supervise the award of contracts relating to the purchase or charter of aircraft required by the Nigerian Airways.

- 29 School Year (Variation) Decree No.29 1972.**  
Commencement 28 July 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.36 (3 Aug. 1972)

This Decree changed the calendar year of schools and colleges. The schools will no longer begin their school year in January nor end it in November or December every year. But as from 1973 the school year begins in the month of September of each, and end it in the month of June or July of the following year.

- 30 Institute of Chartered Accountants (Amendment) Decree No.30 1972.**  
Commencement 3 August 1972.  
*Suppl. Fed. Off. Gaz.* 59 No.37 (10 Aug. 1972) A503-A504

By this Decree, it is now possible to enrol a chartered accountant who has not enrolled as an associate, as a fellow, provided he had qualified to be enrolled as an associate.

The Commissioner could appoint any chartered accountant to the Council of the Institute even though the accountant may not be engaged in the practice of accountancy.

A person with a qualification granted outside Nigeria and for the time being acceptable to the Institute could be enrolled as a chartered accountant even though that person may not by law be entitled to practice accountancy in the country granting the qualification.

The Council of the Institute is given additional powers to make rules with regard to qualifications granted outside Nigeria and practical training to be undergone before enrolment and practice as a chartered accountant.

- 31 Nigerian Educational Research Council Decree No.31 1972.**  
Commencement 1 December 1971.  
*Suppl. Fed. Off. Gaz. 59 No.40 (31 Aug. 1972) A505-A512*

The Decree establishes the Nigerian Educational Research Council which is empowered to undertake, promote and co-ordinate educational research programmes of various kinds throughout the Federation.

The Council, unlike other similar Research Councils set up by the Federal Government, is to function independently of the Nigerian Council of Science and Technology.

- 32 Companies (Amendment) Decree No.32 1972.**  
Commencement 22 August 1972.  
*Suppl. Fed. Off. Gaz. 59 No.40 (31 Aug. 1972) A513*

The Decree amends Section 297 of the Companies Decree 1968 No.51, and places all outstanding contributions of not more than 12 months immediately before a winding up of a company, payable by a company to the National Provident Fund in respect of any worker, in priority to all other debts. In a winding up of such company.

- 33 University College Hospital (Amendment) Decree No.33 1972.**  
Commencement 29 August 1972.  
*Suppl. Fed. Off. Gaz. 59 No.42 (7 Sept. 1972) A515-A516*

The Decree reorganises the composition of the Board of Management of the University College Hospital for the purpose of more effective management of the hospital.

- 34 Lagos University Teaching Hospital (Amendment) Decree No.34 1972.**  
Commencement 29 August 1972.  
*Suppl. Fed. Off. Gaz. 59 No.42 (7 Sept. 1972) A517-A518*

The Decree reorganises the composition of the Board of Management of the Lagos University Teaching Hospital for the purpose of more effective management of the hospital.

- 35 National Provident Fund (Amendment) Decree No.35 1972.**  
Commencement 1 January 1973.  
*Suppl. Fed. Off. Gaz. 59 No.45 (24 Sept. 1972) A519-A520*

The Decree increases by one per cent the amount of each contribution to the National Provident Fund and specifies the amount of each contribution in the new currency.

- 36 Legal Practitioners (Amendment) Decree No.36 1972.**  
Commencement 13 September 1971.  
*Suppl. Fed. Off. Gaz. Extra. 59 No.47 (22 Sept. 1972) A521*

The Decree includes the Supreme Court amongst the list of courts at which the right of audience by legal practitioners may be prohibited or restricted.

- 37 Petroleum Training Institute Decree No.37 1972.**  
Commencement 19 September 1972.  
*Suppl. Fed. Off. Gaz. 59 No.49 (28 Sept. 1972) A523-A530*

The Decree establishes the Petroleum Training Institute. The main functions of the Institute are to provide courses of instruction, training and research in oil technology and to produce technicians and other skilled personnel required to run the oil industry.

- 38 Statutory Corporations Pensionable Officers (Retiring Age Limit) Decree No. 38 1972.**  
Commencement 24 May 1972.  
*Suppl. Fed. Off. Gaz. 59 No.51 (12 Oct. 1972) A531-A533*

Section 1 of the Decree limits the retiring age of pensionable officers of Statutory Corporations to 55 years. By virtue of Section 2, the relevant authority as defined in the Decree may, subject to the conditions stated therein, extend the retiring age limit from year to year. A Statutory Corporation may, by regulations, prescribe other conditions for the extension or continuance of the services of the officers affected by the Decree beyond the retiring age limit.

The Decree will not affect any action or proceedings begun, instituted or pending before a court of law at the date of its commencement, but any action or proceedings begun or instituted after that date will abate.

- 39 Nigerian Mining Corporation Decree No.39 1972.**  
Commencement 24 October 1972.  
*Suppl. Fed. Off. Gaz. 59 No.54 (2 Nov. 1972) A535-A544*

The Decree sets up the Nigerian Mining Corporation as a Statutory Corporation. The Corporation is empowered to engage in prospecting for, mining and refining minerals of various kinds occurring in Nigeria apart from coal and petroleum.

- 40 Defence Industries Corporation of Nigeria (Amendment) Decree No. 40 1972.**  
Commencement 24 October 1972.  
*Suppl. Fed. Off. Gaz. 59 No.54 (2 Nov. 1972) A545*

The Decree amends the Defence Industries Corporation of Nigeria Act 1964 No.14 to replace, in the membership of the Corporation, the Chief Accountant in the Ministry of Defence with the Permanent Secretary, Ministry of Finance and to insert the correct title of the Ministry now responsible for industries.

- 41 Pensions (Increase) Decree No.41 1972.**  
Commencement 1 September 1971.  
*Suppl. Fed. Off. Gaz. 59 No.56 (16 Nov. 1972) A547-A548*

The Decree implements certain recommendations of the Adebo Wages and Salaries Review Commission concerning increases in pensions to government officers following the general incomes revision. The minimum pension now payable is £5 per month.

- 42. Industrial Development (Income Tax Relief (Amendment) Decree No. 42 1972.**  
Commencement 31 October 1972.  
*Suppl. Fed. Off. Gaz. 59 No.56 (16 Nov. 1972) A549*

The Decree enables pioneer certificates to be issued to companies whose applications for pioneer certificate made under the Industrial Development (Income Tax Relief) Act (Cap.87), have been approved by the Federal Executive Council but to whom no such certificates had been issued.

- 43 Supplementary Appropriation Decree No.43 1972.**  
Commencement 27 November 1972.  
*Suppl. Fed. Off. Gaz. 59 No.60 (7 Dec. 1972) A551-A552*

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1972 No.11 by £5,057,183 and provides that the additional amount shall be appropriated as specified in the schedule to the Decree.

- 44 Statutory Corporations Service Commission (Amendment) (No.2) Decree No.44 1972.**  
Commencement 21 October 1972.  
*Suppl. Fed. Off. Gaz. 59 No.60 (7 Dec. 1972) A553*

The Decree removes Nigeria Airways Limited formerly known as WAAC (Nigeria) Limited from the ambit of the Statutory Corporations Service Commission.

- 45 Banking (Amendment) Decree No.45 1972.**  
Commencement 14 December 1972.  
*Suppl. Fed. Off. Gaz. 59 No.63 (28 Dec. 1972) A555-A556*

The Decree, amongst other things, provides the same safeguards against abuse of office by bank managers as in the case of bank directors.

- 46 Central Bank of Nigeria (Amendment) Decree No.46 1972.**  
Commencement 14 December 1972.  
*Suppl. Fed. Off. Gaz. 59 No.63 (28 Dec. 1972) A557-A559*

The Decree makes sundry amendments to the Central Bank of Nigeria Act 1958 (Cap. 30) for the purpose of bringing that Act up-to-date and also for facilitating the currency exchange exercise.

- 47 Finance (Miscellaneous) (Taxation Provisions) Decree No.47 1972.**  
Commencement 1 April 1972.  
*Suppl. Fed. Off. Gaz. 59 No.63 (28 Dec. 1972) A561-A563*

The Decree (a) approves that deduction for loss suffered by a company during a year of assessment can now only be allowed from profits made in a subsequent year of assessment. The right to carry forward accumulated losses until the losses have been fully relieved from future profits is preserved. (b) Introduces new rates of tax on the profits of companies. The new rate is 40% for the first £5,000 of the profits and 45% for the remainder. (c) Abolishes the system whereby tax is deducted at source from dividends payable to shareholders. (d) It abolishes the Super Tax Decree 1967 No.46. (e) It brings stocks and shares within the ambit of the Capital Gains Tax Decree 1967. Gains accruing from the transfer of shares and stocks are now to be subject to tax at the same rate of 20%.

(2) All the changes enumerated above have effect from 1st April 1972.

**48 Second All-African Games (Amendment) Decree No.48 1972.**

Commencement 23 December 1972.

*Suppl. Fed. Off. Gaz.* 59 No.63 (28 Dec. 1972) A565-A566

The Decree amends the principal enactment to make it an offence for any unauthorised person to use any souvenir depicting the Second All-African Games emblem for advertising any trade or business.

**49 Decimal Currency (Amendment) Decree No.49 1972.**

Commencement 30 December 1972.

*Suppl. Fed. Off. Gaz. Extra.* 59 No.64 (30 Dec. 1972) A567

This Decree amends Section 6 of the Decimal Currency Decree 1971 No.21 by reducing the period within which old currency notes shall be exchanged to at least six weeks, and extends the period within which old coins shall be exchanged to at least nine months as from 1st January 1973.

**50 National Reconstruction and Development Savings (Amendment) Decree No.50 1972.**

Commencement 30 December 1972

*Suppl. Fed. Off. Gaz. Extra.* 59 No.65 (30 Dec. 1972) A569.

The Decree advances the maturity date for certificates issued under the National Reconstruction and Development Savings Decree 1967 No.52 to 31st December 1972 and provides for the repayment of contributions.

**51 Income Tax (Armed Forces and Other Persons) (Special Provisions) Decree No.51 1972.**

Commencement 1 April 1972.

*Suppl. Fed. Off. Gaz. Extra.* 59 No.65 (30 Dec. 1972) A571-A593.

The Decree provides for the imposition of tax on the income of Armed Forces Personnel, Public Officers employed in the Nigerian Foreign Service and in respect of certain pensions and dividends payable overseas. The tax is to be collected by the Federal Board of Inland Revenue and not by the tax authorities of the States where the officers are resident or deemed to be resident. The proceeds of the tax after deduction of the expenses of the Board are to be credited to the Distributable Pool Account for distribution to the States.

## Decrees 1973

- 1 Wages Board and Industrial Councils Decree No.1 1973.**  
Commencement 1 February 1973.  
*Suppl. Fed. Off. Gaz. 60 No.6 (1 Feb. 1973) A1-A18*

This Decree revises and extends the existing Wages Boards Act 1958 (Cap. 211). In addition to Industrial Wages Boards, which correspond to Wages Board under the existing Act, the Decree provides for the establishment of a National Wages Board and Area Minimum Wages Committee for States, and for Joint Industrial Councils for particular industries.

- 2 Survey Co-ordination (Amendment) Decree No.2 1973.**  
Commencement 22 January 1973.  
*Suppl. Fed. Off. Gaz. 60 No.6 (1 Feb. 1973) A19*

This Decree amends the Survey Co-ordination Act 1962 No.28 by extending the exemption provisions under Section 1(7) to include activities by any branch of the armed forces of the Federation.

- 3 Statutory Corporations Service Commission (Amendment) Decree No. 3 1973.**  
Commencement 1 July 1972.  
*Suppl. Fed. Off. Gaz. 60 No.7 (8 Feb. 1973) A21*

The Decree amends the Statutory Corporations Service Commission Decree 1968 No.53, to empower the Commission to delegate to the chief executive officer of a corporation to which the Decree of 1968 applies extensive powers over specified categories of that corporation's employees. The powers to be delegated include the power to appoint, to promote and to exercise disciplinary control over all junior staff and certain senior staff.

- 4 Corporations Standing Tenders Board (Amendment) Decree No. 4 1973.**  
Commencement 1 July 1972.  
*Suppl. Fed. Off. Gaz. 60 No.7 (8 Feb. 1973) A23*

The Decree amends the Corporations Standing Tenders Board Decree 1968 No.54 to modify the powers of the Board in respect of the award of Contracts. Contracts of a value of not less than N200,000 are to be referred to the Federal Executive Council before award is made, contracts of a value of between N50,000 and N200,000 are to be awarded by the Board and those of a value of less than N50,000 are left with the individual Corporation concerned.

- 5 Prisons (Amendment) Decree No.5 1973.**  
Commencement 10 April 1972.  
*Suppl. Fed. Off. Gaz. 60 No.7 (8 Feb. 1973) A24*

This Decree amends Schedule 1 of the Prisons Decree 1972 No.9 by substituting "Part XVII" in Schedule I thereto for "Part XII".

- 6 Customs Tariff (Consolidation) Decree No.6 1973.**  
Commencement 22 February 1973.  
*Suppl. Fed. Off. Gaz. Extra. 60 No.11 (23 Feb. 1973) A25-A417*

The Decree repeals the Customs Tariff Act 1965 No.3 and 1973 No.6 all subsequent amendments hereto and consolidates the customs tariffs to-date, taking into consideration the changes from imperial to metric system and from the pound, shilling and pence to the naira and kobo which came into effect from 1st January 1973.

- 7 Excise Tariff (Consolidation) Decree No.7 1973.**  
Commencement 22 February 1973.  
*Suppl. Fed. Off. Gaz. 60 No.11 (23 Feb. 1973) A419-A428*

The Decree repeals the Excise Tariff Act 1965 (Authority to Reprint) Decree 1969 No.3 and all subsequent amendments thereto, and consolidates the excise tariffs to date, taking into consideration the changes into metric and from the pound, shilling and pence to the naira and kobo which came into effect on 1st January 1973.

- 8 Trade (Generalised System of Preferences) Decree No.8 1973.**  
Commencement 15 February 1973.  
*Suppl. Fed. Off. Gaz. 60 No.12 (1 March. 1973)*

The Decree appoints the Board of Customs and Excise as the certifying authority in Nigeria for the purposes of certification of goods export from Nigeria intended to benefit under the Generalised System of Preferences of the United Nations Conference on Trade and Development.

- 9 Natural Sciences Research Council of Nigeria Decree No.9 1973.**  
Commencement 15 February 1973.  
*Suppl. Fed. Off. Gaz. 60 No.12 (1 March 1973) A431-A438*

The Decree establishes the Natural Sciences Research Council of Nigeria, and empowers it to encourage, promote, and co-ordinate all forms of research concerned with the natural sciences throughout the Federation. The Council is to be one of the Research Councils under the surveillance of the Nigerian Council for Science and Technology.

- 10 Tafawa Balewa Square Management Decree No.10 1973.**  
Commencement 23 August 1972.  
*Suppl. Fed. Off. Gaz 60 No.13 (8 March 1973) A439-A443*

By virtue of this Decree, the management and control of the Tafawa Balewa Square revert to and vest in the Federal Military Government. The Decree establishes a new board of management that will be responsible for the reconstruction and development of square and for maintaining it for the purpose of holding National and other important celebrations.

- 11 Port (Nullification of Certain Transaction) (Repeal) Decree No. 11 1973.**  
Commencement 17 March 1973.  
*Suppl. Fed. Off. Gaz. 60 No.16 (29 March 1973) A445*

This Decree repeals the Ports (Nullification of Certain Transaction) Decree 1971 No.23

- 12 Legal Education (Amendment) Decree No.12 1973.**  
Commencement 10 February 1973.  
*Suppl. Fed. Off. Gaz. Extra. 60 No.20 (11 April 1973) A447*

This Decree amends the Legal Education Act 1962 No.12, by stipulating that the Chairman and Vice-Chairman of the Council of Legal Education shall be the Chief Justice of Nigeria and the Attorney-General of the Federation respectively.

- 13 Federal Revenue Court Decree No.13 1973.**  
Commencement 13 April 1973.  
*Suppl. Fed. Off. Gaz. 60 No.22 (19 April 1973) A449-A467*

The Decree establishes the Federal Revenue Court as a High Court of Justice with certain special powers. (2) The Court shall consist of a President and such other Judges, not being less than four, as the Head of the Federal Military Government may be prescribed by an order. As in the case of a High Court of a State, the President and the other Judges shall be appointed by the Supreme Military Council acting after consultation with the Advisory Judicial Committee. (3) The Federal Revenue Court shall have original jurisdiction in certain specified matters including taxation of companies, Customs and Excise Duties, Banking, etc. (4) For the purposes of the Decree the area of the Federation will be divided into Judicial Divisions not being less than four, and the court may sit in any one or more of the Judicial Divisions as the President of the Federal Revenue Court may direct, and the court may exercise appellate jurisdiction in the circumstances mentioned in the Decree. This is a right of appeal from the decisions of a Federal Revenue Court by an aggrieved person to the Supreme Court.

- 14 Capital Issues Decree No.14 1973.**  
Commencement 13 April 1973.  
*Suppl. Fed. Off. Gaz. 60 No.22 (19 April 1973) A469-A472*

The Decree establishes a Capital Issues Commission with powers, among other things, of determining the price at which shares and stocks are offered for sale to the public and of approving such acquisition, sale or transfer.

- 15 Petroleum Profits Tax (Amendment) Decree No.15 1973.**  
Commencement 20 March 1971.  
*Suppl. Fed. Off. Gaz. 60 No.22 (19 April 1973) A473-A478*

The Decree amends Section 2 of the Petroleum Profits Tax Act 1959 No.15 to give effect to the agreement entered into with companies carrying on petroleum operations in the country.

- 16 Petroleum (Amendment) Decree No.16 1973.**  
Commencement 1 April 1971.  
*Suppl. Fed. Off. Gaz. 60 No.22 (19 April 1973) A479-A480*

The Decree amends the Petroleum Decree 1969 No.51 to enable the Federal Military Government to take natural gas produced along with crude oil (and presently being flared) on terms agreed upon between the Government and the producer.

**17 Income Tax (Miscellaneous Provisions) Decree No.17 1973.**

Commencement 1 April 1972.

*Suppl. Fed. Off. Gaz.* 60 No.23 (26 April 1973) A481-A482

The Decree makes sundry amendments to the Income Management Act 1961 No.21 in respect of the power to collect certain residual taxes which formerly accrued to the Federal Government in its capacity as the authority responsible for the former Federal Territory of Lagos and makes some minor consequential amendments in two other taxation enactments.

**18 Federal Highways (Amendment) Decree No. 18 1973.**

Commencement 13 April 1973.

*Suppl. Fed. Off. Gaz.* 60 No.23 (26 April 1973) A483-A486

The amendments effected by the Decree now make it possible under the Federal Highways Decree 1971 No.4 to recover the cost of making good damage caused by any person to Federal Highways. The motor vehicle or thing involved in the damage is liable to be seized under the Decree and to be detained for disposal by sale or otherwise until the amount has been duly recovered. The other amendments to the Principal Decree relate to the registration and licensing of motor vehicles and other drivers and conductors, and the clarification of the meanings of certain expressions.

**19 Companies (Special Provisions) Decree No.19 1973.**

Commencement 13 April 1973.

*Suppl. Fed. Off. Gaz.* 60 No.23 (26 April 1973) A487-A489

The Decree empowers the Federal Executive Council to grant exemptions to certain specified categories of foreign companies from complying with the provisions of Part X of the Companies Decree 1968 No.51 which make it obligatory for all foreign companies carrying on business in Nigeria to incorporate in Nigeria. Exemptions to be granted will be for limited durations only or in relation to certain specified projects.

**20 Widows' and Orphans' Pensions (Amendment) Decree No.20 1973.**

Commencement 1 September 1971.

*Suppl. Fed. Off. Gaz.* 60 No.23 (26 April 1973) A491

The Decree provides for the pensions payable under the Widows' and Orphans' Pension Act to be increased either by an enactment or a directive of the Federal Executive Council.

**21 Appropriation Decree No.21 1973.**

Commencement 1 April 1973.

*Suppl. Fed. Off. Gaz. Extra.* 60 No.25 (9 May 1973) A493-A494

The Decree authorised the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance, to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1974, the sums specified by the warrants, not exceeding in the aggregate one thousand four hundred and eleven million, four hundred and twenty thousand and sixty-five naira. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

- 22 Nigerian Bank for Commerce and Industry Decree No.22 1973.**  
Commencement 2 April 1973.  
*Suppl. Fed. Off. Gaz. 60 No.26 (10 May 1973) A495-A502*

This Decree establishes a Nigerian Bank for Commerce and Industry which shall provide capital and loans for Medium and long term investments to indigenous persons and bodies engaged in industry and commerce.

- (2) The Bank shall also have powers, among other things, to engage in aspects of merchant banking and other aspects of banking or commercial business (specified in the Decree expressly) and as may be directed by the Commissioner.
- (3) The share capital of the Bank is to be subscribed by the Federal Government and the Central Bank of Nigeria.
- (4) The powers of the Bank also include powers to establish a General Reserve Fund, to borrow money and to make regulations, rules and bye-laws in relation to specified functions, to provide the terms and conditions of service of the officers, servants, and agents of the Bank, and such other matters as concern its order and management, respectively.

- 23 Corneal Drafting Decree No.23 1973.**  
Commencement 5 May 1973.  
*Suppl. Fed. Off. Gaz. 60 No.26 (10 May 1973) A503-A504*

The Decree makes provisions with respect to the use of eyes of deceased persons for therapeutic purposes.

- 24 National Youth Service Corps Decree No.24 1973.**  
Commence 22 May 1973.  
*Suppl. Fed. Off. Gaz. Extra. 60 No.28 (22 May 1973) A505-A512*

The Decree establishes a scheme under which Nigerian citizens up the age of 30 years are called upon to serve in a National Youth Service Corps. The scheme affects, in the first instance, Nigerians of up to the age of 30 years who shall have at the end of the academic year 1972 to 1973 obtained their first degrees in Nigerian universities. Provisions have been made to apply the Decree to certain other categories of Nigerians within or outside Nigeria.

All members or prospective members of the corps are to be registered in accordance with the procedure to be prescribed under the Decree.

The Decree also makes provisions for membership and functions of a Directorate and State Committees and creates, *inter alia*, certain offences.

- 25 Petroleum Technology Development Fund Decree No.25 1973.**  
Commencement 14 June 1973.  
*Suppl. Fed. Off. Gaz. 60 No.32 (14 June 1973) A513-A514*

This Decree establishes the Petroleum Technology Development Fund for the purposes of the administration and regulation of all contributions made by oil prospecting and mining licensees as provided under their various licences and under our laws, and as they may freely donate, including the balance of all monetary assets in the Gulf Oil Company Training Fund for the purposes of training and education of Nigerians in the petroleum industry. It repeals the Gulf Oil Company Training Fund (Administration) Act 1964 No.32.

**26 National Census Decree No.26 1973.**

Commencement 1 April 1972.

*Suppl. Fed. Off. Gaz.* 60 No.34 (28 June 1973) A515-A521

The Decree establishes the National Census Board which shall be responsible for the overall control and supervision of the arrangements for the census to be taken in Nigeria in 1973. It also establishes a Census Committee in each State of the Federation which shall assist the State Census Officer in the execution of his functions and consider periodic reports submitted to it by the State Census Officer. Census offices will be established in the States and each office will be headed by the State Census Officer.

The Decree, among other things, sets out the functions and composition of the Board and of the Committee in each State.

The Decree creates new offences of improper discussion, debating or disclosure of population figures of a State at meetings of any Committee of the State, and provides penalties for the commission of such offences. Other offences include wilful destruction or mutilation, among other things of stickers containing numbers of houses pasted for the purposes of the census.

**27 West African Examinations Council Decree No.27 1973.**

Commencement 22 June 1973.

*Suppl. Fed. Off. Gaz.* 60 No.34 (28 June 1973) A523-A535

The Decree replaces former legislations on the establishment of the West African Examinations Council in Nigeria and gives effect to changes resulting from the re-constitution of the Council. There are now comprehensive provisions relating to the Council's membership (to be drawn from specified West African countries), its constitution and its functions. There is also provision for associate membership of the council by other countries in West Africa not already fully members of the council.

In addition, the Decree introduces various penalties in connection with examination leakages and impersonation at examinations. It provides for the imposition of fines and imprisonment in some cases and for the cancellation of examination results or certificates where appropriate. The Council is given power to set up an Investigating Committee in every case where specific allegations of examination leakage are made. These later provisions as set out in Part II of the Decree, are peculiar to Nigeria only and arose out of the Alexander Tribunal of Inquiry into leakage of examination questions.

**28 Nigerian Enterprises Promotion (Amendment) Decree No.28 1973.**

Commencement 23 June 1973.

*Suppl. Fed. Off. Gaz.* 60 No.35 (5 July 1973) A537-A538

By virtue of Section 1(a) of this Decree applications for exemptions can now be made at any time before the appointed day, that is, 31st March, 1974.

Certain other amendments concern provisions which permit the designation of members of the public services of the Federation and of State as "inspectors" of enterprises and permit exemptions to be made generally under Section 9 of the Principal Decree notwithstanding other provisions of the Decree relating to that subject matter.

- 29 Marketing Board (Northern States) (Amendment) Decree No.29 1973.**  
Commencement 1 April 1972.  
*Suppl. Fed. Off. Gaz.* 60 No.35 (5 July 1973) A539-A540

The Decree excludes the Benue-Plateau State from the operation of the Marketing Board Law of the former Northern Nigeria (and makes necessary consequential amendments in that Law) thereby leaving the way clear for the Benue-Plateau State Government to establish a Marketing Board for the State.

- 30 Federal Revenue Court (Retiring Age of Judges) Decree No. 30 1973.**  
Commencement 9 July 1973.  
*Suppl. Fed. Off. Gaz.* 60 No.37 (19 July 1973) A541

This Decree prescribes the retirement age for the President and Judges of the Federal Revenue Court.

- 31 Trade Unions Decree No.31 1973.**  
Commencement 24 June 1973.  
*Suppl. Fed. Off. Gaz. Extra.* 60 No.38 (24 July 1973) A543-A575

The Decree makes fresh provisions with respect to the formation, registration and organisation of trade unions, federations of trade unions and central labour organizations.

Special provisions are included prohibiting persons employed in certain specified establishments from joining trade unions, providing for the disqualification of persons convicted of certain offences from serving as officials of trade unions, for the recognition of trade unions by employers in certain specified circumstances and for the registration without any conditions of existing central labour organisations.

- 32 Chad Basin Development Authority Decree No.32 1973.**  
Commencement 14 August 1973.  
*Suppl. Fed. Off. Gaz.* 60 No.43 (23 Aug. 1973) A577-A582

The Decree establishes the Chad Basin Development Authority as well as the Chad Basin Development Advisory Committee for the purposes of the development and management of the projects specified in Section 2 thereof.

- 33. Sokoto Rima Basin Development Authority Decree No.33 1973.**  
Commencement 14 August 1973.  
*Suppl. Fed. Off. Gaz.* 60 No.43 (23 Aug. 1973) A583-A588

The Decree establishes the Sokoto-Rima Basin Development Authority as well as the Sokoto-Rima Basin Development Advisory Committee for the purposes of the development and management of the projects specified in Section 2 thereof.

- 34 Federal Government Newspapers Corporation Decree No.34 1973.**  
Commencement 21 August 1973.  
*Suppl. Fed. Off. Gaz.* 60 No.44 (30 Aug. 1973) A589-A597

The Decree establishes the Federal Government Newspapers Corporation as a statutory corporation with sole responsibility for printing and publishing news-

papers on behalf of the Federal Military Government. The Corporation is the successor of the Nigerian National Press Limited which is being dissolved.

**35 Agricultural Research Institutes Decree No.35 1973.**

Commencement 27 August 1973.

*Suppl. Fed. Off. Gaz.* 60 No.46 (6 Sept. 1973) A599-A602

The Decree empowers the Federal Commissioner for Agriculture and Natural Resources, on the advice of the Agricultural Research Council of Nigeria and the Nigerian Council for Science and Technology, to establish institutes to conduct research and training into the fields of agriculture, veterinary science, fisheries, forestry, agro-meteorology and water resources by order.

**36 Trade Disputes (Emergency Provisions) (Amendment) Decree No. 36 1973.**

Commencement 12 December 1969.

*Suppl. Fed. Off. Gaz.* 60 No.46 (6 Sept. 1973) A603-A604

The Decree makes slight amendments to Decree No.21 of 1968 and also amends Decree No.53 of 1969 to make it an offence for any person affected to refuse to comply with the confirmed terms of an award or determination of the Industrial Arbitration Tribunal.

**37 Industrial Training Fund (Amendment) Decree No.37 1973.**

Commencement 10 September 1973.

*Suppl. Fed. Off. Gaz.* 60 No.48 (20 Sept. 1973) A605-A606

The Decree makes sundry amendments to the Industrial Training Fund Decree 1971 No.47. It also provides for a refund of part of the contributions made by an employer if the Council is satisfied that the training programme of the employer is adequate.

**38 Federal Revenue Court (Amendment) Decree No.38 1973.**

Commencement 13 April 1973.

*Suppl. Fed. Off. Gaz. Extra.* 60 No.50 (4 Oct. 1973) A607

The Decree amends the Federal Revenue Court Decree 1973 No.13 Section 8(3) of the Federal Revenue Court Decree 1973 as amended by this Decree provides, for the avoidance of doubt, that jurisdiction in respect of causes and matters vested in the Federal Revenue Court by the Decree may continue to be exercised by other courts during the transitional six-month period only in respect of causes and matters which are part-heard.

**39 Administrative Staff College of Nigeria Decree No.39 1973.**

Commencement 1 June 1972.

*Suppl. Fed. Off. Gaz.* 60 No.51 (4 Oct. 1973) A609-A615

The Decree establishes the Administrative Staff College which is empowered to provide, *inter alia*, (a) higher management training for the development of senior executives for the public and private sectors of the Nigerian economy. (b) To provide and arrange for a comparable study and investigation of the principles and techniques of management and administration, for exchange of ideas and experi-

ences and for promotion of a better understanding between persons connected with management and administration in the various spheres of national life; and (c) to conduct research into problems of management and administration in different spheres of national life. It also establishes a Board 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 College.

**40 Federal Housing Authority Decree No.40 1973.**

Commencement 1 October 1973.

*Suppl. Fed. Off. Gaz.* 60 No.52 (11 Oct. 1973) A617-A623

The Decree establishes the Federal Housing Authority as a statutory corporation and vests the Authority with responsibility for preparation of national housing programmes and for executing such of the programmes as may from time to time be approved by the Federal Military Government.

**41 Income Tax Management (Amendment) Decree No.41 1973.**

Commencement 2 November 1973.

*Suppl. Fed. Off. Gaz.* 60 No.58 (15 Nov. 1973) A625-A626

The Decree clarifies the composition of the Joint Tax Board and appoints the Chairman of the Federal Board of Internal and Revenue as its permanent Chairman.

**42 National Census (Management) Decree No.42 1973.**

Commencement 21 November 1973.

*Suppl. Fed. Off. Gaz. Extra.* 60 No.59 (21 Nov. 1973) A627-A628

The Decree amends the National Census Decree 1973 No.26 to increase by one hour per day the period during which enumeration is to be conducted and to provide penalties for refusal of any person to present himself for enumeration or to have his thumb dubbed with indelible ink after enumeration and for obliterating or removing such indelible ink. Penalties are also provided, among other things, in respect of the movement or organizing the movement of persons from one place to another for counting during census.

**43 National Census (Special Provisions) Decree No.43 1973**

Commencement 27 November 1973.

*Suppl. Fed. Off. Gaz. Extra.* 60 No.61 (28 Nov. 1973) A629-A630

The Decree extends the 1973 census enumeration period to 7 o'clock in the evening instead of 6 o'clock in the evening and provides, among other things, for the closure of all offices and other places of work on specified days.

**44 University of Nigeria (Transitional Provisions) Decree No.44 1973.**

Commencement 17 December 1973.

*Suppl. Fed. Off. Gaz. Extra.* 60 No.64 (10 Dec. 1973) A631-A632

The Decree dissolves the existing Council of the University of Nigeria and establishes a Provisional Council as an Interim governing body of the University.

**45 Export of Nigerian Produce (Special Provisions) (Amendment) Decree No.45 1973.**

Commencement 6 December 1973.

*Suppl. Fed. Off. Gaz.* 60 No.65 (13 Dec. 1973) A633

The Decree amends Section 1(1) (4) of the Export of Nigerian Produce (Special Provisions) Decree 1968 No.14, to increase the tenure of office of the Chairman of the Nigerian Produce Marketing Company Limited to 3 years and to provide for the correct designation of the appropriate Commissioner.

## Decrees 1974

- 1 National Universities Commission Decree No.1 1974.**  
Commencement 15 January 1974.  
*Suppl. Fed. Off. Gaz. 61 No.4 (24 Jan. 1974) A1-A8*

The Decree sets up the National Universities Commission as a body corporate charged with the responsibility of advising the Federal Government on all aspects of university education and the general development of universities in Nigeria. In furtherance of the discharge of its duties, the Commission would draw up periodic master plans touching on, amongst other things, the expansion of existing universities and the establishment of new ones. It is also to act as the central agency for channeling financial contributions to the universities whether emanating from the governments or other bodies in the federation or from foreign donors.

- 2 Supplementary Appropriation (1973-74) Decree No.2 1974.**  
Commencement 15 January 1974.  
*Suppl. Fed. Off. Gaz. 61 No.5 (31 Jan. 1974) A9-A10*

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1973 No.21 by ₦11,671,014 and provides that the additional amount shall be appropriated as specified in the Schedule to the decree.

- 3 Forces Acts (Amendment) Decree No.3 1974.**  
Commencement 1 June 1967.  
*Suppl. Fed. Off. Gaz. 61 No.5 (31 Jan. 1974) A11-A12*

The Decree amends the Nigerian Army Act 1960 No.26 the Air Forces Act 1964 and the Navy Act 1964 No.11 so as to bring up to date punishments for Officers and Soldiers/Airmen/Ratings by incorporating in them "reduction in rank" and "forfeiture of seniority in rank" and making them awardable to all members of the Armed Forces. It also amends the Military Courts (Special Powers) Decree 1968 by redefining the "Head of Service concerned" thus making the Chief of Staff, Army Headquarters, the confirming authority after a sentence has been awarded by a Military Court.

- 4 Diplomatic Immunities and Privileges (Amendment) Decree No. 4 1974.**  
Commencement 18 January 1974.  
*Suppl. Fed. Off. Gaz. 61 No.5 (31 Jan. 1974) A13*

The Decree extends the application of the Diplomatic Immunities and Privileges Act 1962 No.42 to include the International Festival Committee of the Second World Black and African Festival of Arts and Culture, and for the purpose of enabling the Commissioner for External Affairs to make an Order, the effect of which will enable immunities and privileges to be granted to that Committee and its members and other persons connected with its objects and activities in Nigeria.

- 5 Co-operative Development Decree No.5 1974.**  
Commencement 15 February 1974.  
*Suppl. Fed. Off. Gaz. 61 No.8 (21 Feb. 1974) A15-A17*

The Decree establishes (as part of the Federal Ministry of Labour) a Division to be known as the Co-operative Development Division and charges the Division with responsibility for the matters set out in Section 2. It also establishes an Advisory Council whose function is to deliberate on co-operative development and tender advice thereon to the Commissioner.

**6 Federal Government Staff Housing Board Decree No. 1974.**

Commencement 17 May 1972.

*Suppl. Fed. Off. Gaz.* 61 No.9 (28 Feb. 1974) A19-A22

The Decree sets up the Federal Government Housing Board to administer a housing loan scheme for Federal Public Officers. Every loan granted by the Board would be applied by the officer concerned either for the improvement or acquisition of a residential building for the use of the officer and his family or for buying a plot of land for the purpose of putting up such a building.

The scheme set up under the Decree replaces the former one known as the African Staff Housing Scheme.

**7 Nigerian Enterprises Promotion (Amendment) Decree No.7 1974.**

Commencement 23 February 1974.

*Suppl. Fed. Off. Gaz.* 61 No.10 (7 March 1974) A23

The Decree amends the Schedules to the Nigerian Enterprises Promotion Decree 1972 No.4 to transfer the haulage of petroleum products by road from Schedule 1 to Schedule 2 of the Decree.

**8 Robbery and Firearms (Special Provisions).**

Commencement 8 August 1970.

*Suppl. Fed. Off. Gaz.* 61 No.10 (7 March 1974) A25-A26

The Decree amends the Robbery and Firearms (Special Provisions) Decree 1970 No.47 to emphasize that the various penalties therein prescribed are mandatory.

**9 Antiquities (Prohibited Transfers) Decree No.9 1974.**

Commencement 23 February 1974.

*Suppl. Fed. Off. Gaz.* 61 No.10 (7 March 1974) A27-A30

The Decree prohibits any person from buying any antiquity, or selling any antiquity to any person, other than the Director of Antiquities or a person or body authorised in writing by him. An offence committed under this provision carries a fine of ₦2,000 or imprisonment for a term of three years, and the antiquity connected with the offence shall be forfeited.

Persons in possession or control of antiquities are to register such antiquities when approached for the registration by accredited agents and failure to register when so approached may entail the seizure and forfeiture of the antiquities. The Director of Antiquities may for a fair price compulsorily buy any antiquity from any person under certain circumstances. Customs and Police Officers are given powers of search without warrant under certain conditions.

**10 Price Control (Amendment) Decree No.10 1974.**

Commencement 25 February 1974.

*Suppl. Fed. Off. Gaz.* 61 No.10 (7 March 1974) A21

The Decree removes the defect caused by the use of the word "Price Senior Controller" (instead of the word "Price Senior Inspector") in the Price Control Decree Section 12 of 1970 No.33 and Section 7(2)(b) 1971 No.3.

- 11 National Youth Service Corps (Amendment) Decree No. 1974.**  
Commencement 28 February 1974.  
*Suppl. Fed. Off. Gaz. 61 No.11 (14 March 1974) A33-A34*

The Decree amends the National Youth Service Corps Decree 1973 No.24 to provide, among other things, that graduates who have exceeded the prescribed age may volunteer for service, and that employers are to take account of Youth Corps Service in determining the remuneration payable to graduates.

- 12 Social Development Decree No.12 1974.**  
Commencement 28 February 1974.  
*Suppl. Fed. Off. Gaz. 61 No.11 (14 March 1974) A35-A37*

The Decree establishes (as part of the Federal Ministry of Labour) a Division to be known as the Social Development Division and charges the Division with responsibility for the matters set out in Section 2. It also establishes an Advisory Committee whose function is to deliberate on social development and tender advice thereon to the Commissioner.

- 13 Nigerian Enterprises Promotion (Amendment) Decree No.13 1974.**  
Commencement 21 March 1974.  
*Suppl. Fed. Off. Gaz. Extra. 61 No.13 (26 March 1974) A39-A40*

The Decree amends the Schedules to the Nigerian Enterprises Promotion Decree 1972 No.4 to transfer "Clearing and Forwarding Agencies" from Schedule 1 to Schedule 2 and to insert "Stevedoring and Shorehandling" in Section 1. It also makes some slight changes in the provision of the Decree relative to the definition of certain expressions.

- 14 Customs Tariff (Consolidation) (Amendment) Decree No.14 1974.**  
Commencement 1 April 1974.  
*Suppl. Fed. Off. Gaz. 61 No.15 (1 April 1974) A41*

The Decree amends Section 3 of the Customs Tariff (Consolidation) Decree 1973 No.6 to abolish payment of reconstruction surcharge payable on certain dutiable goods imported into Nigeria.

- 15 Excise Tariff (Consolidation) (Amendment) Decree No.15 1974.**  
Commencement 1 April 1974.  
*Suppl. Fed. Off. Gaz. 61 No.15 (1 April 1974) A43*

The Decree amends Section 1 the Excise Tariff (Consolidation) Decree 1973 No.7 to abolish payment of reconstruction surcharge payable on certain excise goods manufactured in Nigeria.

- 16 States (Creation Transitional Provision) (Amendment) Decree No. 16 1972.**  
Commencement 27 May 1967.  
*Suppl. Fed. Off. Gaz. Extra. 61 No.21 (30 April 1974) A45-A46*

The Decree amends Section 1(5) of the States (Création and Transitional Provisions) Decree 1967 No.14. For the avoidance of doubt the Decree enables a Military Governor or Administrator of a State to modify, or as the case may require, amend or alter certain enactments and laws having effect in a State as laws made by the legislature of a former Region (not being enactments of general application throughout the Federation) as if they were Edicts enacted by the Military Governor or Administrator of a State.

**17 Constitution (Suspension and Modification) Decree No.17 1974.**

Commencement 19 April 1974.

*Suppl. Fed. Off. Gaz. Extra. 61 No.21 (30 April 1974) A47-A51*

The Decree amends the Constitution of the Federation and the Constitution of the States to make provision in respect of the office of Secretary to the Federal Military Government and Secretary to the Military Government of each State.

**18 Armed Forces (Verification and Settlement of Contracts) Decree No.18 1974.**

Commencement 11 April 1974.

*Suppl. Fed. Off. Gaz. 61 No.22 (2 May 1974) A53-A54*

The Decree provides for the verification of claims arising from contracts and other arrangements entered into or purported to have been entered into (during and after the civil war) for the supply of goods or the rendering of services to the armed forces. The Head of the Federal Military Government is empowered to direct the settlement of all claims which he considers to be fair and reasonable and to repudiate others.

**19 Appropriation Decree No.19 1974.**

Commencement 1 April 1974.

*Suppl. Fed. Off. Gaz. 61 No.26 (23 May 1974) A55-A56*

This Decree authorises the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance, to pay out the consolidated Revenue Fund of the Federation during the year ending 31st March 1975 the sums specified by the warrants, not exceeding in the aggregate ₦3,128,405,827. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

**20 Offences Against the Persons (Special Provisions) Decree No. 20 1974.**

Commencement 16 May 1974.

*Suppl. Fed. Off. Gaz. 61 No.23 (23 May 1974) A57-A61*

The Decree creates the offences of kidnapping and lynching and prescribes the punishment for each offence. It also makes sundry provisions for the effective application of the Decree.

**21 Labour Decree No.21 1974.**

Commencement 6 June 1974.

*Suppl. Fed. Off. Gaz. 61 No.28 (6 June 1974) A63-A109*

The Decree repeals and replaces the Labour Code Act 1975 Cap. 91.

(2) The Decree is divided into four parts. Part I contains general provisions as to wages, contracts and terms of employment. Part II regulates recruiting. Part III provides for special classes of workers such as apprentices women and young persons, and also contains special provisions relating to labour health areas, registration of employers, labour schemes employment exchanges and forced labour. Part IV contains administrative and other supplemental provisions. In all cases monetary penalties have been increased in order to take account of inflation.

(3) The ordinary law of contract will continue to apply to contracts of employment, but will be subject to the Decree.

(4) The Decree does not apply to the Armed Forces or the Police, or to administrative, executive, technical or professional workers. Private domestic servants are for the most part excluded unless the Commissioner makes regulations in respect of them.

**22 Counterfeit Currency (Special Provisions) Decree No.22 1974.**

Commencement 1 January 1973.

*Suppl. Fed. Off. Gaz. 61 No.28 (6 June 1974) A111-A119*

The Decree provides heavy penalties for currency offences. It prescribes the death penalty or, in some cases, imprisonment for 14 years, for any person - 1(a) who falsely makes or counterfeits currencies (b) who unlawfully makes or mends, or is in possession of materials or implements for making or counterfeiting currency; (c) who unlawfully imports or exports counterfeit currency or materials or implements for making the same; (d) who unlawfully makes enquiries as to obtain or supply materials for making counterfeit currency; (e) who buys or sells or deals with counterfeit currency.

(2) It also prescribes imprisonment for up to 21 years for various offences connected with counterfeit currency.

(3) It provides for powers of arrest, seizure and disposal of materials for counterfeiting currency;

(4) It also makes provision for the setting up and membership of currency offences Tribunals in any State of the Federation or try offences under the Decree.

**23 University of Nigeria Teaching Hospital Decree No.23 1974.**

Commencement 1 April 1974.

*Suppl. Fed. Off. Gaz. Extra. 61 No.29 (7 June 1974) A121-A122*

The Decree provides for the take-over of the Enugu Specialist Hospital (otherwise known as the University of Nigeria Teaching Hospital) by the Federal Military Government and for the management of the affairs of the hospital in the interim.

**24 National Youth Service Corps (Amendment) (No.2) Decree No. 24 1974.**

Commencement 22 May 1973.

*Suppl. Fed. Off. Gaz. Extra. 61 No.31 (19 June 1974) A123-A124*

The Decree amends the National Youth Corps Decree 1973 No.24 to prohibit the institution of civil proceedings in respect of any matter arising from the operation of the Decree.

**25 Legal Practitioners (Amendment) Decree No.25 1974.**

Commencement 24 June 1974.

*Suppl. Fed. Off. Gaz. Extra. 61 No.33 (25 June 1974) A125-A127*

The Decree amends the Legal Practitioners Act 1962 No.33 to make provisions therein with respect to the composition and certain of the powers of the Body of Benchers, and to provide for the conferment of a new rank of Senior Advocate of Nigeria on legal practitioners of not less than ten years standing.

- 26 Customs and Excise Management (Amendment) Decree No.26 1974.**  
Commencement 12 January 1973.  
*Suppl. Fed. Off. Gaz.* 61 No.34 (27 June 1974) A129-A132

The Decree repeals and replaces the Second Schedule to the Customs and Excise Management Act 1958 No.55, following Nigeria's accession in 1973 to the Brussels Convention on "Valuation of Goods for Customs Purposes". New provisions are now made in respect of the valuation of imported goods.

- 27 International Institute of Tropical Agriculture (Amendment) Decree No. 27 1974.**  
Commencement 17 June 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.34 (27 June 1974) A133-A134

The Decree amends the International Institute of Tropical Agriculture Decree 1967 No.32, among other things, to vary the composition of the members of the Board of Trustees of the Institute and to confer on the Institute power to borrow money for its purposes.

- 28 Income Tax (Miscellaneous Provisions) Decree No.28 1974.**  
Commencement Section(3) 15 January 1970; Section 2(d) 1 April 1970;  
Section 1, 2(a), (b), (c), (f) and 4 1 April 1972.  
*Suppl. Fed. Off. Gaz.* 61 No.37 (11 July 1974) A135-A137

The Decree makes sundry amendments to some taxation enactments and, amongst other things, gives effect to long standing practice of exempting other ranks in the Armed Forces from payment of personal income tax on personal emoluments.

- 29 Robbery and Firearms (Special Provisions) (Amendment) No.2 Decree No.29 1974.**  
Commencement 11 July 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.37 (11 July 1974) A139-A141

The Decree amends the Robbery and Firearms (Special Provisions) Decree 1970 No.47, among other things:- (a) to vary the rank of officers of the Nigeria Police Force and of the Armed Forces who may be appointed as members of tribunals under the Principal Decree. (b) to empower the Attorney General of the Federation to make rules as to the procedure to be adopted in prosecutions for offences under the Principal Decree; and (c) to confer a right of appeal to the Supreme Court against convictions under the Principal Decree.

- 30 Nurses (Amendment) Decree No.30 1974.**  
Commencement 20 July 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.39 (25 July 1974) A143-A144

The Decree makes minor amendments to Sections 1 and 4 of the Nurses Decree 1970 No.2, and increases membership of the Nursing Council of Nigeria by the addition of three registered nurses.

**31 Midwives (Amendment) Decree No.31 1974.**

Commencement 20 July 1974.

*Suppl. Fed. Off. Gaz. 61 No.39 (25 July 1974) A145-A146*

The Decree makes sundry amendments to the principal enactment and, amongst other things, transfers certain functions from the Nursing Council of Nigeria to the Midwives Board of Nigeria.

**32 Weight and Measures Decree No.32 1974.**

Commencement 10 October 1974.

*Suppl. Fed. Off. Gaz. 61 No.50 (10 Oct. 1974) A147-A180*

The Decree repeals the Weights and Measures Act 1962 No.40 and re-enacts that Act with numerous additional provisions to facilitate the change-over to the metric system.

**33 Constitution (Amendment) Decree No.34 1974.**

Commencement 8 October 1974.

*Suppl. Fed. Off. Gaz. 61 No.52 (23 Oct. 1974) A181-A187*

The Decree replaces Chapter 11 of the Constitution (which deals with citizenship). The amendments reproduce the salient features of the provisions under that Chapter and the provision of the Nigerian Citizenship Act 1960 No.43 as amended by the Nigerian Citizenship Act 1961 No.9, all of which have now been repealed. (2) Under the new provision a person may acquire citizenship of Nigeria by birth, registration or by naturalisation, and some special provisions have been made for registration of women married to citizens of Nigeria. Other new provisions concern citizenship of minors, fresh provisions have been made in relation to the qualifications for acquisition of Nigerian citizenship by naturalisation. Persons other than those qualified to be citizens by birth or by registration are to be treated alike, should they desire to acquire citizenship of Nigeria by naturalisation.

**34 Survey (Amendment) Decree No.34 1974.**

Commencement 10 October 1974.

*Suppl. Fed. Off. Gaz. 61 No.53 (24 Oct. 1974) A189-A190*

The Decree abolishes the need for plans, maps and diagrams of land to bear the countersignature of officers by Survey Departments before any applicable instrument may be registered or tendered in evidence.

**35 Food and Drugs Decree No.35 1974.**

Commencement 7 November 1974.

*Suppl. Fed. Off. Gaz. 61 No.55 (7 Nov. 1974) A191-A207*

The Decree makes provisions for the regulation of the manufacture, sale and advertisement of food drugs, cosmetics and devices and repeals the existing State laws on those matters.

- 36 Currency Conversion (Forfeiture of Proceeds of Certain Illegal Transactions) Decree No.38 1974.**  
Commencement 28 October 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.55 (7 Nov. 1974) A209-A210

The Decree forfeits the sum of ₦59,780 representing the proceeds of certain illegal transactions in respect of some old Nigerian currency notes to the Federal Military Government.

- 37 Legal Education (Amendment) Decree No.37 1974.**  
Commencement 5 June 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.55 (7 Nov. 1974) A211

The Decree Provides for the payment of fees collected from the students of the Nigerian Law School into the treasury as revenue.

- 38 Federal Savings Bank Decree No.38 1974.**  
Commencement 1 September 1972.  
*Suppl. Fed. Off. Gaz.* 61 No.56 (14 Nov. 1974) A213

The Decree establishes the Federal Savings Bank to provide a ready means for the deposit of savings and so to encourage thrift.

It repeals the saving Bank Act 1958 (Cap. 188 )with the saving of existing offices.

- 39 National Provident Fund (Management Board, etc.) Decree No. 39 1974.**  
Commencement 21 November 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.57 (21 Nov. 1974) A221-A229

The Decree establishes the National Provident Fund Management Board as an autonomous corporate body with powers to administer the National Provident Fund in accordance with the provisions therein and of the provisions of the National Provident Act 1961 No.20, and the National Provident Fund Act 1964 No.17.

- 40 Supplementary Appropriation (1973-74) (No.2) Decree No.40 1974.**  
Commencement 25 November 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.59 (5 Dec. 1974) A231-A232

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1973 by ₦7,800,000 and provides the additional amount shall be appropriated as specified in the Schedule to the Decree.

- 41 Nigerian Steel Development Authority (Amendment) Decree No. 41 1974.**  
Commencement 25 November 1974.  
*Suppl. Fed. Off. Gaz.* 61 No.59 (5 Dec. 1974) A233-A234.

The Decree amends the Schedule to the Nigerian Steel Development Authority Decree 1971 No.19 to provide for the appointment of a Chairman of the Authority and to make other changes in the membership of the Authority

## Decrees 1975

- 1 Forces Acts (Amendment) Decree No.1 1975.**  
Commencement 9 January 1975.  
*Suppl. Fed. Off. Gaz. 62 No.3 (16 Jan. 1975) A1-A3*

The Decree provides for the reconstitution of the Army Council, the Navy Board and the Air Council.

- 2 Matrimonial Causes (Amendment) Decree No.2 1975.**  
Commencement 5 January 1975.  
*Suppl. Fed. Off. Gaz. 62 No.3 (16 Jan. 1975) A5*

The Decree amends Subsection (4) of Section 112 of the matrimonial causes Decree 1970 No.18. It clarifies the situation regarding which rules of court are to apply in divorce and matrimonial proceedings.

- 3 National Council for Arts and Culture Decree No.3 1975.**  
Commencement 23 January 1975.  
*Suppl. Fed. Off. Gaz. 62 No.4 (23 Jan. 1975) A7-A13*

The Decree establishes a National Council for Arts and Culture and vests it with the function, among other things, of assisting the planning, co-ordination and encouragement of arts and cultural activities in the country and in the promotion, revival and development of Nigerian culture.

- 4 Bight of Bonny Decree No.4 1975.**  
Commencement 17 January 1975.  
*Suppl. Fed. Off. Gaz. 62 No.4 (23 Jan. 1975) A15*

The Decree changed the name of the bight on the South-Eastern coast of Nigeria known as the Bight of Biafra to henceforth and for all purposes be known as the Bight of Bonny.

- 5 Supplementary Appropriation (1974-75) Decree No.5 1975.**  
Commencement 31 January 1975.  
*Suppl. Fed. Off. Gaz. 62 No.7 (13 Feb. 1975) A17-A18*

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1974 by ₦119,127,800 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.

- 6 Constitution (Financial Provision etc.) Decree No.6 1975.**  
Commencement 1 April 1975.  
*Suppl. Fed. Off. Gaz. 62 No.7 (13 Feb. 1975) A19-A21*

The Decree amends the Constitution of the Federation 1963 No.20 to modify in certain respects the current principle of revenue allocation and to provide an increase in the revenue to be credited by the Federation to the Distributable Pool Account.

**7 Income Tax Management (Uniform Taxation Provision etc.) Decree No. 7 1975.**

Commencement 1 April 1974.

*Suppl. Fed. Off. Gaz. Extra. 62 No.9 (24 Feb. 1975) A23-A29*

The Decree amends the Income Tax Management Act 2 1961 No.21 and the Armed Forces and other Persons (Special Provisions) Decree 1972 No.51 to provide for uniformity in the taxation of the income of individuals throughout the country. Uniform income rates are also prescribed but State Governments are empowered to retain any existing capitation, community development education, poll or other general tax or levy, and to vary them.

**8 National Electric Power Authority (Amendment) Decree No.8 1975.**

Commencement 10 February 1975.

*Suppl. Fed. Off. Gaz. 62 No.10 (27 Feb. 1975) A31*

The Decree amends the National Electric Power Authority Decree 1972 No.24, to provide for the appointment of a chairman of the Board of the Authority, who need not be a public officer. The Permanent Secretary, Federal Ministry of Mines and Power remains a member of the Board.

**9 Petroleum Equalisation Fund (Management Board etc.) Decree No.9 1975.**

Commencement 15 October 1973.

*Suppl. Fed. Off. Gaz. 62 No.10 (27 Feb. 1975) A33-A37*

The Decree establishes the Petroleum Equalisation Fund which is to be applied for the reimbursement of oil marketing companies for any losses suffered by them arising from the sale of petroleum products at uniform prices throughout the country. The fund is to be managed by a Management Board also established by the Decree.

**10 Statutory Corporations Service Commission (Amendment) Decree No. 10 1975.**

Commencement 17 February 1975.

*Suppl. Fed. Off. Gaz. 62 No.10 (27 Feb. 1975) A39-A40*

The Decree amends the Statutory Corporations Service Commission Decree 1968 No.53. The Decree relieves the affected Statutory Corporations of the financial responsibility for the running of the Statutory Corporations Service Commission and makes it a direct responsibility of the Federal Government.

**11 Corporations Standing Tenders Board (Amendment) Decree No.11 1975.**

Commencement 17 February 1975.

*Suppl. Fed. Off. Gaz. 62 No.10 (27 Feb. 1975) A41-A42*

The Decree amends the Corporations Standing Tenders Board 1968 No.54, and relieves the affected Statutory Corporations of the financial responsibility for the running of the Corporations Standing Tenders Board and makes it a direct responsibility of the Federal Government.

- 12 Requisition and Other Powers (Amendment) Decree No.12 1975.**  
Commencement 3 March 1975.  
*Suppl. Fed. Off. Gaz. 62 No.11 (6 March 1975) A43-A45*

The Decree amends the Requisition and Other Powers Decree 1967 No.39, by diluting the power of the Chief Federal Lands Officer for the purpose of allowing for quicker settlement of the compensation due under the Decree.

- 13 Military Pensions (Amendment) Decree No.13 1975.**  
Commencement 12 March 1975.  
*Suppl. Fed. Off. Gaz. 62 No.13 (13 March 1975) A47-A48*

The Decree amends the Military Pension Act (as amended by the Military Pensions (Amendment) Decree 1972 (No.18). The Decree, among other things, makes it possible for pensions to be paid to ex-servicemen who were re-engaged during the Civil War and (in accordance with what already obtains for civilians) stipulates that the minimum pension payable to servicemen shall be ₦120 per annum.

- 14 Electricity (Amendment) Decree No.14 1975.**  
Commencement 13 March 1975.  
*Suppl. Fed. Off. Gaz. 62 No.15 (27 March 1975) A49*

The Decree amends Section 2 of the Electricity Act 1958 (Cap. 57). It extends the application of the Electricity Act to State Governments and their agencies.

- 15 Legal Practitioners Decree No.15 1975.**  
Commencement 16 May 1975.  
*Suppl. Fed. Off. Gaz. 62 No.24 (22 May 1975) A52-A69*

The Decree re-enacts the Legal Practitioners Act 1962 No.33 as amended up to date.

- 16 Nigerian Pilgrims Board Decree No.16 1975.**  
Commencement 10 September 1975.  
*Suppl. Fed. Off. Gaz. 62 No.24 (22 May 1975) A71-A79*

The Decree establishes the Nigerian Pilgrim Board to look after the welfare of Nigerian pilgrims who undertake the el-Hajj or el-Umra (that is to say the Pilgrimage or the Lesser Pilgrimage), and the Board is to be the sole authority to arrange transport and accommodation for the pilgrims. The Board may on application register pilgrims travel agencies which may, under certain circumstances, accept the cost of return fare of any pilgrimage as fixed by the Board. Any agency which contravenes the provisions of the Decree shall be guilty of an offence and liable on conviction to a fine of not less than ₦1,000 or imprisonment for not less than 2 years. It is an offence carrying a fine of not less than ₦100 or imprisonment for not less than one month for any applicant for a pilgrims travel agency licence to make any false statement in his application.

- 17 Appropriation Decree No.17 1975.**  
Commencement 1 April 1975.  
*Suppl. Fed. Off. Gaz. 62 No.24 (22 May 1975) A81-A83*

The Decree provides for the issue and appropriation of specified sums for the services of the Federation for the financial year ending 31st March 1976 and for the avoidance of doubt, provides for the definition of the expression "billion" when used in any enactment to mean one thousand million.

**18 Banking (Amendment) Decree No.18 1975.**

Commencement 16 May 1975.

*Suppl. Fed. Off. Gaz.* 62 No.24 (22 May 1975) A85-A86

The Decree amends the Banking Decree 1969 No.1 to empower the Head of the Federal Military Government to proscribe any trade union the members of which are employed in a licensed bank and which is engaged in acts calculated to disrupt the economy of the country.

**19 Interim Common Service Agency (Amendment) Decree No.19 1975.**

Commencement 24 June 1975.

*Suppl. Fed. Off. Gaz.* 62 No.29 (26 June 1975) A87

The Decree makes provision for the continuation of the Interim Common Services Agency Decree 1968 to cover the period from 1st April 1974 and appoints 31st March 1976 as the new date for the expiry of that Decree.

**20 University of Benin (Transitional Provisions) Decree No.20 1975.**

Commencement 19 August 1975.

*Suppl. Fed. Off. Gaz.* 62 No.41 (21 Aug. 1975) A89-A91

The Decree dissolves both the existing Council of the University of Benin as constituted pursuant to Section 10(3) of the University of Benin Edict, 1975 No.3 Mid-Western State of Nigeria, and the existing Management Board of the Teaching Hospitals of that University, and establishes a Provisional Council as the overall governing body for the university and the University Teaching Hospital, Warri, as a follow-up to their recent take-over by the Federal Government.

**21 Traffic Warden Service Decree No.21 1975.**

Commencement 20 March 1974.

*Suppl. Fed. Off. Gaz.* 62 No.41 (21 Aug. 1975) A93-A96

The Decree establishes the Traffic Warden Service as part of the Nigeria Police Force under the operational control of the Inspector-General to assist in the work of the traffic division of the Nigeria Police Force.

**22 Ahmadu Bello University (Transitional Provisions) Decree No.22 1975.**

Commencement 27 August 1975.

*Suppl. Fed. Off. Gaz.* 62 No.42 (28 Aug. 1975) A97-A98

The Decree dissolves the Council of the Ahmadu Bello University Law (Cap. 4) of Northern Nigeria, and effects a take-over of the Ahmadu Bello University by the Federal Military Government, and establishes a Provisional Council as an interim governing body of the University.

**23 University of Ife (Transitional Provisions) Decree No.23 1975.**

Commencement 27 August 1975.

*Suppl. Fed. Off. Gaz.* 62 No.42 (28 Aug 1975) A99-A110.

The Decree dissolves the Council of the University of Ife as established by Section 15(1) of the University of Ife Edict 1970 No.14, and effects a take-over of the University of Ife by the Federal Military Government, and establishes a Provisional Council as an interim governing body of the University. The existing members of the Council of the University are to be the first members of the new Provisional Council of the University.

- 24 Estate Surveyors and Valuers (Registration, etc.) Decree No.24 1975.**  
Commencement 29 August 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.46 (11 Sept. 1975) A101-A117

The Decree establishes the Estate Surveyors and Valuers Registration Board of Nigeria as a body corporate and empowers the Board, *inter alia*, to determine persons, who are to become Estate Surveyors and Valuers and what standards of knowledge, and skill are to be attained by such persons.

The Decree lays down the disciplinary powers of the Board and provides for penalties in respect of offences committed under the Decree.

- 25 Chad Basin Development Authority (Amendment) Decree No.25 1975.**  
Commencement 19 August 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.46 (11 Sept. 1975) A119

The Decree amends the Chad Development Authority Decree 1973 No. 32, and redefines the functions and enlarges the powers of the Chad Basin Development Authority. It also provides a new description for the term "Chad Basin".

- 26 Sokoto Rima Basin Development Authority (Amendment) Decree No. 26 1975.**  
Commencement 29 Aug. 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.46 (11 Sept. 1975) A121-A122.

The Decree amends the Sokoto-Rima Basin Development Authority Decree 1973 No.33, and redefines the functions and enlarges the powers of the Sokoto-Rima Basin Development Authority.

- 27 University of Lagos (Amendment) Decree No.27 1975.**  
Commencement 29 August 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.46 (11 Sept. 1975) A123-A125

The Decree amends the University of Lagos Decree 1967 No.3 by dissolving the College of Education. Accordingly, consequential and transitional provisions are made in the areas of staff, property and other connected matters.

- 28 Engineers (Registration etc.) (Amendment) Decree No. 28 1975.**  
Commencement 30 August 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.46 (11 Sept. 1975) A127

The Decree amends the Engineers (Registration, etc.) (Decree 1970 No.55, to provide for wider representation of the universities on the Council of Registered Engineers of Nigeria.

- 29 Forfeiture of Assets (Messrs Davis of America etc.) Decree No.29 1975.**  
Commencement 29 September 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.50 (9 Oct. 1975) A129-A131

The Decree provides for the dissolution of three companies which Mr. Solomon Nagaty or Messrs Davis of America had interest, and vests all properties involved in the Federal Military Government. A machinery is provided for the recovery of the relevant properties and suitable penalties are prescribed for failure to deliver up properties to the Secretary to the Federal Military Government.

- 30 Criminal Justice (Miscellaneous Provisions) Decree No.30 1975.**  
Commencement 16 October 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.51 (16 Oct. 1975) A133-A136

The Decree introduces stiffer penalties for damage to telecommunication works, electricity transmission lines and oil pipelines and enables armed patrols to arrest any person committing an offence under its provision.

- 31 Public Complaint Commission Decree No.31 1975.**  
Commencement 16 October 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.51 (16 Oct. 1975) A137-A141

The Decree set up a Public Complaints Commission consisting of a Chief Commissioner and other Commissioners who shall be appointed by and be responsible to the Supreme Military Council.

The Commission has wide powers to inquire into complaints lodged before it by members of the public concerning any administrative action taken by any Ministry or Department of the Federal or any State Government, Statutory Corporations, Local Government Authorities and other public institutions and of companies whether in the public or private sector and of any official of any of the aforementioned bodies.

Removed from the purview of the Commission are, among other things, matters pending before the Supreme Military Council, the National Council of States and the Federal Executive Council or before any court of law. Also investigations cannot be made by the Commission in respect of anything done before 29th July 1975.

- 32 Constitution (Basic Provisions) Decree No.32 1975.**  
Commencement 29 July 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.52 (23 Oct. 1975) A143-A155

The Decree sets out the Constitutional framework relative to the government of the Federation. Provisions are made with respect to the legislative, executive and other powers of the Federal Ministry Government and with respect to the composition and functions of the principal organs of the Federal Military Government.

The unsuspended provisions of the Constitution of the Federation are continued in operation but these are to have effect subject to the provisions of the Decree.

Transitional and other provisions are made, among other things with respect to the modification of existing law (within the meaning of the Decree) the vesting of public property and a number of ancillary matters.

**33 Nigerian Council for Science and Technology (Amendment) Decree No. 33 1975.**

Commencement 17 October 1975.

*Suppl. Fed. Off. Gaz.* 62 No.52 (23 Oct. 1975) A157

The Decree amended the Nigerian Council for Science and Technology Decree 1970 No.6. The quorum of the Council shall be fifteen consisting of not less than four *ex-officio* members, four members representing the States and three members representing fields of scientific knowledge; and the quorum of any committee of the Council shall be determined by the Council.

**34 Indian Hemp (Amendment) Decree No.34 1975.**

Commencement 24 October 1975.

*Suppl. Fed. Off. Gaz.* 62 No.53 (30 Oct. 1975) A159-A160

The Decree amends the Indian Hemp Decree 1966 No.19, to introduce less severe penalties for the various offences created by that Decree. The penalty imposed in respect of the cultivation, sale, importation and exportation of Indian Hemp is now to be imprisoned for a term not exceeding ten years and the penalty in respect of smoking or possession of Indian hemp is a fine not exceeding ₦200 or imprisonment for not less than six months or both such fine and imprisonment.

**35 Petroleum Production and Distribution (Anti-Sabotage) Decree No.35 1975.**

Commencement 7 November 1975

*Suppl. Fed. Off. Gaz. Extra.* 62 No.55 (10 Nov. 1975) A161-A164

The Decree creates the offences of sabotage in respect of wilful acts calculated to disrupt or interfere with the distribution of petroleum products in any part of the country. Offenders are to be tried by Military Tribunals to be constituted by the Head of the Federal Military Government. Persons found guilty of the offence of sabotage are to be sentenced to death or to imprisonment for up to twenty-one years.

**36 Federal Revenue Court (Amendment) Decree No.36 1975.**

Commencement 29 October 1975.

*Suppl. Fed. Off. Gaz.* 62 No.56 (13 Nov. 1975) A165-A166

The Decree amends the Federal Revenue Court Decree 1973 No.13, to confer power with respect to the transfer of causes or matters from the Magistrates Courts and the High Court of a State to the Federal Revenue Court and to provide for reference to the Supreme Court in case of disagreement as to the proper court having jurisdiction in respect of any particular transferred cause or matter. Saving provisions are also made with respect to certain causes or matters transferred to the Federal Revenue Court administratively.

**37 Counterfeit Currency (Special Provisions) (Amendment) Decree No. 37 1975.**

Commencement 18 November 1975.

*Suppl. Fed. Off. Gaz.* 62 No.57 (20 Nov. 1975) A167

The Decree substitutes life imprisonment for the death penalty whenever the latter punishment is prescribed in the Counterfeit Currency (Special Provisions) Decree 1974.

- 38 Corrupt Practices Decree No.38 1975.**  
Commencement 22 November 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.59 (2 Dec. 1975) A169-A180

The Decree, designed for the suppression of corrupt practices in both the public and private sectors, provides stiff penalties for any person found guilty of bribery and corruption but makes exception for *bona fide* customary gifts.

It sets up an autonomous government department to be known as the Corrupt Practices Investigation Bureau, which will be headed by a Director as the body responsible for investigating all allegations of corruption after which reports would be submitted to the Director of Public Prosecutions who will be responsible for prosecuting cases.

Such cases would be tried by special *ad hoc* tribunals comprising a Judge of the High Court and two other members, one of whom shall be drawn from the armed forces. Persons convicted by any such tribunal have a right of appeal to the Supreme Court.

- 39 Banking (Special Provisions) (Amendment) Decree No.39 1975.**  
Commencement 3 December 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.61 (11 Dec. 1975) A181

The Decree amends the Banking (Special Provisions) Decree 1966 No.5, to restore the power of the Head of the Federal Military Government to direct persons other than the Governor of the Central Bank to cause to be issued orders requiring a bank to prepare a record of transactions in the account of any named person in that bank.

- 40 Ports (Emergency Provisions) Decree No.40 1975.**  
Commencement 19 December 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.63 (22 Dec. 1975) A183-A185

As an important measure towards ports decongestion, the Decree makes it obligatory for the owner or agent of the owner of every ship intending to enter into any port in Nigeria to supply certain information concerning that ship and its movements to the Nigerian Ports Authority at least two months before the departure of the ship for Nigerian ports. The Authority may after receipt of the required information issue an entry notice to the ship concerned.

If the master of a ship contravenes the provisions of the Decree he shall be liable to imprisonment for two years without the option of a fine.

- 41 Customs and Excise Management (Special Provisions) Decree No. 41 1975.**  
Commencement 28 August 1975.  
*Suppl. Fed. Off. Gaz.* 62 No.64 (25 Dec. 1975) A187-A188

The Decree implements the organisational changes made in the management of the Department of Customs and Excise following the abolition of the offices of

Chairman and the Deputy Chairman and the appointment of a Director of Customs and Excise to have effective control of that Department.

**42 Pensions (Increase) Decree No.42 1975.**

Commencement 1 April 1974.

*Suppl. Fed. Off. Gaz. Extra. 62 No.65 (31 Dec. 1975) A189-A191*

The Decree effects various rates of increments in pensions for Government officers already in retirement before the effective date of implementation of the Udoji Public Service Review Commission recommendation relating to pensions.

The minimum pension now payable is ₦360 per annum.

## Decrees 1976

- 1 Yaba College of Technology (Amendment) Decree No.1 1976.**  
Commencement 8 January 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.4 (22 Jan. 1976) A1

The Decree amends the Yaba College of Technology Decree 1969 to increase from one year to three years the terms of office of members representing the various States of the Federation.

- 2 Military Pensions (Disability Provisions) Decree No.2 1976.**  
Commencement 1 September 1975.  
*Suppl. Fed. Off. Gaz.* 63 No.5 (29 Jan. 1976) A3-A8

The Decree makes fresh provisions for the payment of disability pensions and gratuities to servicemen suffering from total or lesser degree of disablement due to war service and repeals certain provisions relating to the same subject matter in the Pensions and Gratuities (War Service) Decree 1969 No.49.

- 3 Public Service Commission (Disciplinary Proceedings) (Special Provisions) Decree No.3 1976.**  
Commencement 29 July 1975.  
*Suppl. Fed. Off. Gaz.* 63 No.5 (29 Jan. 1976) A9-A10

The Decree enables the Public Service Commission of the Federation to take disciplinary proceedings against any public officer irrespective of the institution or contemplation of criminal proceedings against him in any court on substantially the same grounds as that on which he is to be disciplined.

- 4 Constitution (Amendment) Decree No.4 1976.**  
Commencement 1 April 1974.  
*Suppl. Fed. Off. Gaz.* 63 No.5 (29 Jan. 1976) A11-A12

The Decree amends the relevant provisions of the Constitution of the Federation to reflect the increases in membership of the Public Service Commission of the Federation and to limit the period of service of any member of the commission to a maximum of ten years.

- 5 Supplementary Appropriation (1975-76) Decree No.5 1976.**  
Commencement 17 January 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.5 (29 Jan. 1976) A13-A14

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1975 by N318,241,351 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.

- 6 Federal Capital Territory Decree No.6 1976.**  
Commencement 4 February 1976.  
*Suppl. Fed. Off. Gaz. Extra.* 63 No.7 (5 Feb. 1976) A15-A20

The Decree establishes for Nigeria a Federal Capital Territory comprising the area described in the Schedule to the Decree and provides for the constitution of a Federal Capital Development Authority which is to exercise the various powers set out in the Decree among which are the choice of the site of the location of the Capital City within the Capital Territory and the preparation of a master-plan for the capital city and of land use with respect to town and country planning within the rest of the Federal Capital Territory.

**7 Trade Disputes Decree No.7 1976.**

Commencement 1 January 1976.

*Suppl. Fed. Off. Gaz.* 63 No.9 (19 Feb. 1976) A23-A42

The Decree makes fresh provisions with respect to the settlement of trade disputes and repeals the Trade Disputes (Emergency Provisions) Decree 1968 and the Trade Dispute (Emergency Provisions) (Amendment No.2) Decree 1969.

Under the Decree where a trade dispute arises between employers and workers effort must first be made to resolve it in a meeting. If there is failure to reach an agreement the matter should be reported to the Commissioner of Labour who, in certain specified cases may appoint a conciliator. The conciliator is to endeavour by negotiation to seek to bring about a settlement. If conciliation fails the Commissioner is empowered to refer the matter to arbitration and ultimately, to a National Industrial Court established under the Decree. It is an offence under the Decree for any party to a dispute to take part in a strike or a lock-out whilst any of the steps enumerated above remains to be taken.

**8 Treason and Other Offences (Special Military Tribunal) Decree No. 8 1976.**

Commencement 23 February 1976.

*Suppl. Fed. Off. Gaz.* 63 No.10 (25 Feb. 1976) A43-A45

The Decree empowers the Supreme Military 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 the recent rebellion against the Federal Military Government 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 Supreme Military Council.

**9 National Library Board (Amendment) Decree No.9 1976.**

Commencement 23 February 1976.

*Suppl. Fed. Off. Gaz.* 63 No.11 (26 Feb. 1976) A47

The Decree amends the National Library Board Decree 1970 No.29 to provide for the enlargement of the membership of the Board by two, by the addition of a member of the Armed Forces and a member representing the Federal Ministry of Information.

**10 Public Officers (Special Provision) Decree No.10 1976.**

Commencement 29 July 1975.

*Suppl. Fed. Off. Gaz.* 63 No.11 (26 Feb. 1976) A49-A51

The Decree relates to the recent removal from the public service of the Federation of persons falling within the categories set out in Section 1 of the Decree. Provisions are made providing for the constitution of panels to conduct investigations into any matter with which any public officer has been concerned and applying the provisions of the Investigation of Assets Decree 1968 respecting the conduct of investigations and the recovery of public property unlawfully acquired. The institution of proceeding in any court on account of anything done under the Decree is specifically excluded.

- 11 Public Officers Protection Against False Accusation Decree No. 11 1976.**  
Commencement 29 July 1975.  
*Suppl. Fed. Off. Gaz.* 63 No.13 (11 March 1976) A53-A54

The Decree makes it an offence for anyone to propagate, by any means, any false allegation of corruption in relation to any public officers as defined in the Decree. Persons convicted of an offence under the Decree are liable to imprisonment for a term not exceeding two years without the option of a fine.

- 12 States (Creation and Transitional Provision) Decree No.12 1976.**  
Commencement 3 February 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.14 (17 March 1976) A55-A58

The Decree creates for Nigeria nineteen States and specifies the area to be comprised in the States and the location of their respective capitals. It provides for the establishment of a State Boundaries Adjustment Commission which is to have responsibility for adjusting, where necessary the boundaries of the State. Transitional provisions are made with respect to the administration of the States.

- 13 Legal Education (Consolidation etc.) Decree No.13 1976.**  
Commencement 8 March 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.15 (18 March 1967) A59-A62

The Decree re-enacts the Legal Education Act 1962 No.12 as amended up to date and introduces new provisions relative to the composition of the Council of Legal Education and the appointment of the Director of the Nigerian Law School.

- 14 Industrial Training Fund (Amendment) Decree No.14 1976.**  
Commencement: Paragraphs (e) and (f) of Section 1 of this Decree commenced on 1 April 1975; and the other making of this Decree.  
*Suppl. Fed. Off. Gaz.* 63 No.15 (18 March 1976) A63-A65

The Decree amends the Industrial Training Fund Decree 1971 No.47 to change the designation of the administrative head of the Fund from "Secretary" to "Director" to invest the Fund with corporate personality with perpetual succession and a common seal, to empower the Fund to acquire, hold and manage movable and immovable property and to enter into contracts.

The Decree further provides for the Director to be appointed by the Federal Commissioner for Industries with the prior approval of the Federal Executive Council and, with effect from 1st April 1975, for a reduction of the rate of annual contribution to the Fund from two to one per centum of the annual pay-roll of the employer.

- 15. Finance (Miscellaneous Taxation Provisions) Decree No.15 1976.**  
Commencement 1 April 1975.  
*Suppl. Fed. Off. Gaz. 63 No.16 (25 March 1976) A67-A70*

The Decree makes provision for relief from the tax of an amount not exceeding N6,000 from the total profit of any company liable to tax under the Companies Income Tax Act 1961 No.22, revives the pre-1972-73 position of provisions relating to the taxation of dividends; amends the rate of initial and annual allowance relating to qualifying building expenditure; and makes the Capital Gains Tax Decree No.44 1967 applicable throughout the Federation not only to companies but also to all those persons liable to tax under the Income Tax (Armed Forces and Other Persons) (Special Provisions) Decree 1972 No.51.

- 16 Nigerian Security Organisation Decree No.16 1976.**  
Commencement 24 March 1976.  
*Suppl. Fed. Off. Gaz. 63 No.16 (25 March 1976) A71-A72*

The Decree establishes the Nigerian Security Organisation and specifies its general duties to include the prevention and detection of any crime against the Nation's Security, the protection and preservation of all classified matter concerning or relating to the security of Nigeria.

- 17 Forces Acts (Amendment) Decree No.17 1976.**  
Commencement 9 April 1976.  
*Suppl. Fed. Off. Gaz. 63 No.21 (22 April 1976) A73-A74*

The Decree provides for the reconstitution of the Army Council, the Navy Board and the Air Council.

- 18 Forfeiture of Property (8 Okotie-Eboh Street, South-West Ikoyi) Decree No.18 1976.**  
Commencement 29 September 1976.  
*Suppl. Fed. Off. Gaz. 63 No.25 (13 May 1976) A75-A76*

The Decree provides for the forfeiture of the property known as No.8 Okotie-Eboh Street, South-West Ikoyi and for punishment against any person adjudged guilty of an offence under the Decree.

- 19 News Agency of Nigeria Decree No.19 1976.**  
Commencement 10 May 1976.  
*Suppl. Fed. Off. Gaz. 63 No.25 (13 May 1976) A77-A85*

The Decree establishes the News Agency of Nigeria and charges it, among other things, with responsibility for obtaining news from all sources, both within and outside Nigeria, and supplying at a fee the news obtained to the Agency's subscribers. The affairs of the Agency are to be managed by a Board of Directors the composition of which is set out in the Decree.

- 20 Nigerian Standards Organisation (Amendment) Decree No.20 1976.**  
Commencement 7 May 1976.  
*Suppl. Fed. Off. Gaz. 63 No.27 (20 May 1976) A87-A88*

The Decree empowers the Commissioner to declare by order published in the Gazette, any standard established under the Principal Decree to be a mandatory industrial standard, and makes it an offence for any manufacturers to fail to comply with any of the requirements of such a standard.

- 21 Students Loans (Miscellaneous Provisions) Decree No.21 1976.**  
Commencement 7 May 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.27 (20 May 1976) A89-90

The Decree extends to the Students Loan Board all the powers of the Commissioner under the Loans to Students (Recovery) Decree 1972 No.21 and to the students in universities and institutions of higher learning outside Nigeria the benefits of the Higher Education Revolving Loan Scheme established under the Students Loans Board Decree 1972.

- 22 Oaths (Amendment) Decree No.22 1976.**  
Commencement 7 May 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.27 (20 May 1976) A91-A93

The Decree amends the Oaths Act 1963 No.23 to effect a change in the wording of the oaths to be taken by the various categories of officers affected.

- 23 Trade Disputes (Essential Services) Decree No.23 1976.**  
Commencement 21 May 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.27 (20 May 1976) A95-A98

The Decree empowers the Head of the Federal Military Government to proscribe any trade union or association the members of which are employed in any essential service if he is satisfied that the union or association has been engaged in acts calculated to cause industrial unrest or to disrupt the smooth running of any essential service. Power is conferred to order the detention of any official or member of a proscribed organization who subsequently to the proscription of the organization has been engaged in the acts calculated to cause industrial unrest.

- 24 Forfeiture of Assets (Voteniski Nigeria Limited) Decree No.24 1976.**  
Commencement 28 August 1975.  
*Suppl. Fed. Off. Gaz.* 63 No.33 (24 June 1976) A99-A100

The Decree provides for the forfeiture of the assets of Voteniski Nigeria Limited and vests the property of the company in the Military Government of the former Benue-Plateau State. Provision is made in the Decree for the recovery of the properties and penalties are prescribed for failure to deliver up the properties to the designated officer.

- 25 River Basin Development Authority Decree No.25 1976.**  
Commencement 15 June 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.33 (24 June 1976) A101-A109

The Decree establishes 10 statutory corporations, that is

- (a) The Sokoto-Rima Rivers Basin Development Authority;
- (b) The Hadejia Jama are River Basin Development Authority;

- (c) The Chad Basin Development Authority;
- (d) The Upper Benue River Basin Development Authority;
- (e) The Lower Benue River Basin Development Authority;
- (f) The Cross River Basin Development Authority;
- (g) The Anambra-Imo River Basin Development Authority;
- (h) The Niger River Basin Development Authority;
- (i) The Ogun-Oshun Rivers Basin Development Authority;
- (j) The Benin River Basin Development Authority.

Each Authority is vested with powers to develop and manage within its area the projects specified in Section 2 of the Decree.

- 26 Nigerian Export Promotion Council Decree No.26 1976.**  
Commencement 24 June 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.35 (8 July 1976) A111-A115

The Decree establishes the Nigerian Export Promotion Council to advise the Federal Government on the policies to be pursued and measures to be taken generally to advance the course of the export trade of Nigeria. The Decree also makes sundry provisions for the effective implementation of the functions of the council.

- 27 Nigerian Enterprises Promotion (Amendment) Decree No.27 1978.**  
Commencement 29 June 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.35 (8 July 1976) A117-A119

The Decree amends the Nigerian Enterprises Promotion Decree 1972 No.27, to provide for the reconstitution of the Nigerian Enterprises Promotion Board and to enlarge the powers of the Board to include power to seal up business premises of enterprises being carried on other than in compliance with the Decree.

- 28 Co-operative and Social Development (Transfer of Functions) Decree No.28 1978.**  
Commencement 1 July 1975.  
*Suppl. Fed. Off. Gaz.* 63 No.35 (8 July 1976) A121-A122

The Decree makes consequential amendments to the Co-operative Development Decree 1974 No.5, and the Social Development Decree 1974 No.12 following the transfer of the Co-operative Development Division and the Social Development Division from the Federal Ministry of Labour respectively to the newly created Federal Ministries of Co-operatives and Supply and of Social Development, Youth and Sports.

- 29 Legal Practitioners (Amendment) Decree No.29 1976.**  
Commencement 30 June 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.35 (8 July 1976) A123

The Decree amends the Legal Practitioners Decree 1975 No.15, principally to enlarge the composition of membership of the Body of Benchers by the inclusion of all the Justices of the Supreme Court on that body.

- 30 University of Lagos (Amendment) Decree No.30 1976.**  
Commencement 15 March 1972.  
*Suppl. Fed. Off. Gaz.* 63 No.36 (15 July 1976) A125

The Decree amends Subsections (2) and (3) of Section 16 of the University of Lagos Decree 1976 No.3; the Decree restores the grounds for the removal from office of certain members and officers of the University of Lagos.

**31 University of Ibadan (Amendment) Decree No.31 1976.**

Commencement 15 March 1972.

*Suppl. Fed. Off. Gaz.* 63 No.36 (15 July 1976) A127

The Decree amends Subsections (2) and (3) of Section 9 of the University of Ibadan Act 1962 No.37; the Decree restores the grounds for the removal from office of certain members and officers of the University of Ibadan.

**32 Local Loans (Registered Stock and Securities) (Amendment) Decree No.32 1976.**

Commencement 1 November 1975.

*Suppl. Fed. Off. Gaz.* 63 No.36 (15 July 1976) A129

For references in Sections (15)2, 19(1), 36; 42(1), 42(4) and 43 of the Local Loans (Registered Stock and Securities) (Amendment) Act 1959 No.8, and Section 7 of the Finance Decree 1969 No.32, to the Chief of Banking Operations of the Central Bank there shall be substituted the words "Chief Accountant of the Central Bank".

**33 Public Land Acquisition (Miscellaneous Provisions) Decree No.33 1976.**

Commencement 1 July 1976.

*Suppl. Fed. Off. Gaz.* 63 No.39 (29 July 1976) A131-A143

The Decree provides a new basis for the assessment of compensation in respect of lands compulsorily acquired for the public purposes of the Federation or of a State. Compensation payable by the Government is to be determined in accordance with the principles set out in Section 4 of the Decree and the maximum compensation payable is to be the amount specified in Schedule 1 in respect of the zone in which the land is situated.

The Decree also re-enacts with amendments provisions relating to the computation of compensation payable under the State Lands Compensation Decree 1968 No.38, and also amends the existing State Land Act.

Disputes as to the amount of compensation payable are referable to lands tribunals established under Part IV of the Decree which also sets out the powers; practice and procedure of the tribunals.

**34 Supplementary Appropriation (1975-76) (No.2) Decree No.34 1976.**

Commencement 23 July 1976.

*Suppl. Fed. Off. Gaz.* 63 No.40 (5 Aug. 1976) A145-A146

The Decree further increases the amount mentioned in Section 1 of the Appropriation Decree 1976 by N14,953,850 and approves that the additional amount shall be appropriated as specified in the Schedule to the Decree.

**35 National Provident Fund (Amendment) Decree No.35 1976.**

Commencement: Sections 1 and 2, 29 March 1975; Section 3, 29 July 1975.

*Suppl. Fed. Off. Gaz.* 63 No.40 (5 Aug. 1976) A147-A149

The Decree amends the National Provident Fund Act 1964 No.17, and the National Provident Fund (Management Board, etc.). Decree 1974 No.39, to give full powers of management to the Board and to abolish the investment committee and its sub-Committee which before this Decree had been solely responsible for the control of the investment of the Fund.

The Decree also amends the National Provident Fund Act 1961 No.20 to waive the limitation of age imposed by Section 21 in respect of officers affected by the recent 'clean up' exercise in the Public Services of the Federation and the States.

- 36 Appropriation Decree No.36 1976.**  
Commencement 1 April 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.41 (12 Aug. 1976) A151-A152

This Decree authorised the Accountant-General of the Federation, when he receives warrants signed by the Federal Commissioner for Finance, to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1977 the sum specified by the warrants, not exceeding in the aggregate N5,088,150,047. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

- 37 Niger Delta Basin Development Authority Decree No.37 1976.**  
Commencement 3 August 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.41 (12 Aug. 1976) A153-A157

The Decree establishes a Niger Delta Basin Development Authority, and charges it with responsibility for the physical development of the Niger Delta Basin.

- 38 Central Bank of Nigeria (Amendment) Decree No.38 1976.**  
Commencement 1 April 1975.  
*Suppl. Fed. Off. Gaz.* 63 No.41 (12 Aug. 1976) A159

The Decree amends the Central Bank of Nigeria Act by providing that the Board of Governors of the Central Bank shall refer any contract relating to any project of a value of not less than one million naira (instead of fifty thousand pounds as was previously provided) to the Federal Executive Council for approval before any award of such contract is made.

- 39 International Festival Committee of the Second World Black and African Festival of Arts and Culture Decree No.39 1976.**  
Commencement 3 August 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.41 (12 Aug. 1976) A161-A162

The Decree charges the International Committee of the Second World Black and African Festival of Arts and Culture with the sole responsibility for making arrangements for the manufacture, printing, publication and sale of any souvenirs connected with the Festival.

- 40 Robbery and Firearms (Special Provisions) (Amendment) (Application to South-Eastern State) Decree No.40 1976.**  
Commencement 3 August 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.41 (12 Aug. 1976) A163

The Decree provides that the Robbery and Firearms (Special Provisions) (Amendment) (No.2) Decree 1974 (which among other things altered the composition of the Robbery and Firearms Tribunal and conferred a right of appeal to the Supreme Court) shall be deemed to have come into operation in the South-Eastern State (as it then was) on 1 October 1975 and not 1 September 1975 as in other States of the Federation.

**41 Chief Justice of a State (Change of Title) Decree No.41 1976.**

Commencement 5 August 1976.

*Suppl. Fed. Off. Gaz.* 63 No.41 (12 Aug. 1976) A165

The Decree provides for the change in the designation of the Chief Justice of a State who is now to be known as "Chief Judge".

**42 Constitution (Amendment) (No.2) Decree No.42 1976.**

Commencement 1 October 1976.

*Suppl. Fed. Off. Gaz.* 63 No.42 (19 Aug. 1976) A167-A176

The Decree amends the Constitution of the Federation 1973 No.20 to provide for the establishment of a Federal Court of Appeal as intermediate appellate court between the Supreme Court on one hand and the High Courts of the States, the Federal Revenue Court and certain special tribunals on the other. It reduces the categories of cases that may now go on appeal to the Supreme Court and provides for the abolition of the Court of Appeal of the Western State, consequential amendments rendered necessary by the establishment of the Court of Appeal are made in a number of enactments.

**43 Federal Court of Appeal Decree No.43 1976.**

Commencement 1 October 1976

*Suppl. Fed. Off. Gaz.* 63 No.42 (19 Aug. 1976) A179-A187

The Decree provides for the composition and procedure of the Federal Court of Appeal established under the Constitution of the Federation (as amended). Provisions are made with respect to the remuneration and tenure of office of the Justices of the Court and with respect to other ancillary matters pertaining to the operation of the Court.

**44 Trade Unions (Central Labour Organizations) (Special Provisions) Decree No.44 1976.**

Commencement 18 August 1976.

*Suppl. Fed. Off. Gaz.* 63 No.43 (26 Aug. 1976) A189-A191

The Decree provides for the cancellation of the registration of the Central Labour Organizations named in Section 1(2) and for the appointment of an Administrator who is to be charged with responsibility for arranging for the formation of a single Central Labour Organization to which will be affiliated all trade unions in Nigeria.

**45 Nigerian Airport Authority Decree No.45 1976.**

Commencement 26 August 1976.

*Suppl. Fed. Off. Gaz.* 63 No.43 (26 Aug. 1976) A193-A201

The Decree establishes the Nigerian Airports Authority as a Statutory Corporation with responsibility for the maintenance and development of Federal Government airports throughout Nigeria.

**46 Nigerian Atomic Energy Commission Decree No.48 1976.**

Commencement 24 August 1976.

*Suppl. Fed. Off. Gaz.* 63 No.44 (2 Sept. 1976) A203-A209

The Decree establishes the Nigeria Atomic Energy Commission and charges it with responsibility for the development of atomic energy and all matters relating to the peaceful uses of atomic energy.

**47 Trade (EEC Preferences Under the Lome Convention) Decree No.47 1976.**

Commencement 24 August 1976.

*Suppl. Fed. Off. Gaz.* 63 No.44 (2 Sept. 1976) A211-A213

The Decree implements the provisions of Protocol No.1 of the ACP-EEC Convention of Lome and appoints the Director, Department of Customs and Excise, as the certifying authority in Nigeria to certify goods exported from Nigeria under the Lome Convention. The Decree further provides sanctions in case of any fraudulent practice on the part of any exporter in completing forms relevant under the convention.

**48 National Emergency Relief Agency Decree No.48 1976.**

Commencement 8 September 1976.

*Suppl. Fed. Off. Gaz.* 63 No.48 (23 Sept. 1976) A215-A217

The Decree establishes the National Emergency Relief Agency as a Corporate body. The Agency will perform the general functions of organizing, providing and co-ordinating emergency relief to victims of national disasters throughout the Federation.

**49 Petroleum (Amendment) Decree No.49 1976.**

Commencement 22 September 1976.

*Suppl. Fed. Off. Gaz.* 63 No.48 (30 Sept. 1976) A219

The Decree amends the Petroleum Decree 1969 No.51, to insert provisions prescribing penalties in respect of oil marketing companies which register only un-pumpable stock at their depot in Apapa or which fail to return petroleum products borrowed within a specified period.

**50 Criminal Justice (Detention of Persons) Edict (Revocation) Decree No.50 1976.**

Commencement 1 October 1976.

*Suppl. Fed. Off. Gaz. Extra.* 63 No.49 (1 Oct. 1976) A221-A222

The Decree validates the detention of the person named in the Schedule hereto and appoints a date for his release.

**51 Nigerian Council for Management Development Decree No.51 1976.**

Commencement 4 October 1976.

*Suppl. Fed. Off. Gaz.* 63 No.51 (14 Oct. 1976) A223-A228

The Decree establishes the Nigerian Council for Management Development with the general responsibility for the promotion and co-ordination of management education and training.

**52 Petroleum Training Institute (Amendment) Decree No.52 1976.**

Commencement 1 January 1975.

*Suppl. Fed. Off. Gaz.* 63 No.53 (28 Oct. 1976) A229-A230

The Decree amends the Petroleum Training Institute Decree 1972 No.37 to facilitate removal from office or employment by the Council of the Institute (with the approval of the Commissioner for Petroleum Resources) of the Principal, Vice-Principal or any other member of the academic or Senior administrative staff of the Institute on the ground of misconduct or inability to perform the functions of his office or employment.

**53 Industrial Training Fund (Amendment) Decree No.53 1976**

Commencement 1 August 1976.

*Suppl. Fed. Off. Gaz.* 63 No.56 (18 Nov. 1976) A231

The Decree amends the Schedule to the Industrial Training Fund Decree 1971 No.47 to provide for the manner of appointing the Chairman and the Vice-Chairman of the Governing Council.

**54 Nigerian Tourist Board Decree No.54 1976.**

Commencement 18 November 1976.

*Suppl. Fed. Off. Gaz.* 63 No.56 (18 Nov. 1976) A233-A243

The Decree establishes the Nigerian Tourist Board for the purpose of promoting tourism and providing tourist facilities throughout Nigeria. The Decree also establishes a Tourist Committee in each State of the Federation to assist and advise the Board on the implementation of the Decree.

The Board is the successor of the Nigerian Tourist Association which is being dissolved.

**55 Supplementary Appropriation (1976-77) Decree No.55 1976.**

Commencement 8 November 1976.

*Suppl. Fed. Off. Gaz.* 63 No.56 (18 Nov. 1976) A245-A246

The Decree increases the amount mentioned in Section 1 of the Appropriation Decree 1976 by N400,272,739 and provides that the additional amount shall be appointed as specified in the Schedule to the Decree.

**56 Legal Aid Decree No.56 1976.**

Commencement 25 November 1976.

*Suppl. Fed. Off. Gaz.* 63 No.58 (25 Nov. 1976) A247-A255

The Decree provides for the establishment of a Legal Aid Council which will be responsible for the operation of a scheme for the grant of free legal aid in certain criminal proceedings to persons with inadequate resources. If the Federal Executive Council so decides by regulations made under the Decree, persons of moderate means may also become eligible for legal aid but each such person may be required to contribute towards the legal expenses of his case.

Legal Aid will be provided to those eligible for it in all courts of first instance before which legal practitioners may appear and its appeal cases up to the Supreme Court.

- 57 Northern Nigeria Radio Corporation (Winding Up) Decree No.57 1976.**  
Commencement 8 December 1970.  
*Suppl. Fed. Off. Gaz.* 63 No.60 (9 Dec. 1976) A257-A258

The Decree dissolves the Northern Nigeria Radio Corporation with effect from 8th December 1970 and vests all its assets and liabilities in the Broadcasting Company of Northern Nigeria Limited from that date.

- 58 Recovery of Public Property Decree No.58 1976.**  
Commencement 25 November 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.60 (9 Dec. 1976) A259-A260

The Decree forfeits certain assets of one Stephen Paparrodopoulos to the Federal Military Government and makes ancillary provisions with respect to the vesting of the assets in the Government.

- 59 Insurance Decree No.59 1976.**  
Commencement 1 December 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.60 (9 Dec. 1976) A261-A291

The Decree repeals the Insurance Companies Act 1961 No.53 and the Insurance (Miscellaneous Provisions) Act 1976 No.19 and, while re-enacting some of the provisions of those repealed enactments, prescribes additional measures for the registration of insurers and makes fresh provisions for the licensing of insurance agents and registration of insurance brokers.

Provisions are contained in the Decree specifying time-limits within which motor accident claims are to be settled, prohibiting general increases in premium rates (except with the prior approval of the Government), while other provisions relate generally to the better management and regulation of insurance business in Nigeria.

- 60 Certain Judicial Acts (Validation) Decree No.60- 1976.**  
Commencement 30 November 1976.  
*Suppl. Fed. Off. Gaz.* 63 No.61 (16 Dec. 1976) A293

The Decree validates the extension of office of the former Chief Justice of the Rivers State beyond the mandatory retirement age and all his judicial acts during that period.

## Decrees 1977

**1 Price Control Decree No. 1977.**

Commencement 1 January 1977.

*Suppl. Fed. Off. Gaz.* 64 No.2 (13 Jan 1977) A3-A14

The Decree re-enacts the Price Control Decree 1970 No.33 to provide stiffer penalties in respect of offences and to make better provisions for the implementation of the scheme.

**2 Tribunals of Inquiry (Amendment) Decree No.2 1977.**

Commencement 29 July 1975.

*Suppl. Fed. Off. Gaz.* 64 No.2 (13 Jan. 1977) A15

The Decree amends the Tribunals of Inquiry Decree 1966 No.41 by inserting a new Section immediately after Section 20: The Decree preserves the power of the Military Governor of a State to constitute a Tribunal of Inquiry.

**3 Nigerian Enterprises Promotion Decree No.3 1977.**

Commencement 29 June 1976.

*Suppl. Fed. Off. Gaz.* 64 No.2 (13 Jan 1977) A19-A34

The Decree re-enacts the Nigerian Enterprises Promotion Decree 1972 No.4 to introduce provisions necessary for the implementation of the next stage of the industrialisation programme. The effective date of the Decree is 29 June 1976 while the appointed date, that is the date on which all affected enterprises expected to have complied with the applicable provisions of the Decree is 30th June 1977 in the case of enterprises to which Section 7 applies and 31st December 1978 in every other case.

**4 Military Courts (Special Powers) Decree No.4 1977.**

Commencement 7 January 1976.

*Suppl. Fed. Off. Gaz.* 64 No.2 (13 Jan. 1977) A35-A44

The Decree re-enacts the Military Courts (Special Power) Decree 1968 No.4, and includes in the Decree provisions relative to the procedure to be followed prior to trial and during the trial of any member of the armed forces charged with an offence under the Decree.

**5 National Science and Technology Development Agency Decree No.5 1977.**

Commencement 20 January 1977.

*Suppl. Fed. Off. Gaz.* 64 No.4 (27 Jan. 1977) A45-A52

The Decree establishes the National Science and Technology Development Agency as a body corporate and confers on it, among other things executive responsibility for the promotion and development of science and technology, including initiation of policy relating to scientific research and technology. The Agency takes over the functions of the various existing statutorily established research councils which are now dissolved.

- 6 Gaming Machines (Prohibition) Decree No.6 1977**  
Commencement 1 January 1977.  
*Suppl. Fed. Off. Gaz. 64 No.4 (27 Jan. 1977) A53-A54*

The Decree bans the importation into Nigeria and the operation of any gaming machine (popularly known as kalokalo) and ownership thereof in Nigeria with effect from 1st January 1977. Owners of such machines are however allowed up to 31st March 1977 to dispose of such machines after which date the machines would be liable to forfeiture. Any person who contravenes the provisions of the Decree shall be liable to imprisonment for one year without the option of a fine.

- 7 Federal Mortgage Bank of Nigeria Decree No.7 1977.**  
Commencement 20 January 1977.  
*Suppl. Fed. Off. Gaz. 64 No.4 (27 Jan. 1977) A55-A63*

The Decree provides for the establishment of a Federal Mortgage Bank the functions of which are to include the granting of long-term credit facilities to Nigerian individuals desiring to acquire houses of their own and the granting a long-term credit facilities to mortgage institutions with a view to enabling those institutions to grant comparable facilities to Nigerian individuals. The Decree also provides for the dissolution of the Nigerian Building Society and for the transfer of its assets and liabilities to the Federal Mortgage Bank.

- 8 National Fertilizer Board Decree No.8 1977.**  
Commencement 21 January 1977.  
*Suppl. Fed. Off. Gaz. 64 No.4 (27 Jan. 1977) A65-A68*

The Decree establishes the National Fertilizer Board as a body corporate and charges it with responsibility for purchasing and distributing fertilizer to State Governments at such subsidized prices as may be determined by the Federal Government.

- 9 National Board for Technical Education Decree No.9 1977.**  
Commencement 11 January 1977.  
*Suppl. Fed. Off. Gaz. 64 No.5 (3 Feb. 1977) A69-A76*

The Decree sets up the National Board for Technical Education as a body corporate and charges it with responsibility for advising the Federal Government on all aspects of technical education falling outside the universities, including the general development of polytechnics, colleges of technology, trade centres and other technical institutions. In furtherance of the discharge of its duties, the Board would draw up periodic master plans for the balanced and co-ordinated development and expansion of technical and vocational education in polytechnics, colleges of technology, trade centres and other technical and vocational institutions and the establishment and location of new ones. It is also to act as the central agency for channelling financial contributions emanating from government or other bodies to the said institutions, and for the development, in collaboration with the ministries and organizations having technical training programmes, of a system of national certification for technicians, craftsmen and other skilled personnel.

- 10 Legal Education (Consolidation, etc.) (Amendment) Decree No. 10 1977.**  
Commencement 25 January 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.5 (3 Feb. 1977) A77-A78

The Decree amends the Legal Education (Consolidation, etc.) Decree 1976 No.13. The Decree (a) gives the Nigerian Bar Association its correct and power designation; (b) increases membership of that Association on the Council of Legal Education by five and (c) in addition to legal academicians, enables any legal practitioner who had at any time been in active legal practice for not less than ten years to compete for and occupy the post of Director of the Nigerian Law School.

- 11 Educational Correspondence College (Registration etc.) Decree No. 11 1977.**  
Commencement 10 February 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.6 (10 Feb. 1977) A79-A84

The Decree makes approval by the Federal Commissioner for Education a precondition for the establishment (or continuation in business in the case of existing institutions) and registration of all private educational correspondence colleges wishing to conduct business in Nigeria. Other provisions thereof give general supervisory authority over such institutions to the Federal Ministry of Education.

Anybody found running an illegal correspondence college will be liable on conviction to a fine of ₦5,000 or to imprisonment for two years or both.

- 12 Nigeria Police Force (Miscellaneous Provisions) Decree No. 12 1977.**  
Commencement 10 February 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.7 (17 Feb. 1977) A85-A87

The Decree reconstitutes the Nigeria Police Council and the Police Service Commission and transfers to them respectively the functions formerly exercised by the Nigeria Police Council and the Police Service Commission established under the Constitution of the Federation.

- 13 Interpretation (Amendment) Decree No. 13 1977.**  
Commencement Section 1(a) 1 July 1975, and other Provisions of this Decree 4 February 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.7 (17 Feb. 1977) A89-A90

The Decree amends the Interpretation Act 1964 No.1 to make better provision for the transfer of functions following up on any re-organization of ministries or department or other public bodies that may be undertaken from time to time by any Government in Nigeria. It also clarifies the situation as to execution of subsidiary legislative instruments by statutory bodies and enables any two members of any such body (rather than a quorum or even the whole membership thereof) to sign on behalf of the whole membership.

- 14 Champagne (Prohibition of Importation) Decree No. 14 1977.**  
Commencement 17 February 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.7 (17 Feb. 1977) A91-A93

The Decree prohibits, as from its commencement, the importation into Nigeria of the wine commonly known as champagne and other sparkling wines. Consignments lawfully shipped to Nigeria before the commencement of this Decree and

Imported into Nigeria after the commencement of the Decree are to be taken over by the Federal Commissioner who may arrange for their disposal either by re-exportation or by sale from a government warehouse. Consignments unlawfully imported into Nigeria after the commencement of the Decree are liable to forfeiture in addition to other penalties prescribed in respect of the importer. In addition, the sale of champagne and other sparkling wines in Nigeria as from 30th June 1977 is rendered unlawful and appropriate penalties are prescribed.

**15 Trade Unions (Disqualification of Certain Persons) Decree No. 15 1977.**

Commencement 17 February 1977.  
*Suppl. Fed. Off. Gaz. 64 No.7 (17 Feb. 1977) A95-A96*

The Decree proscribes the persons named in the Schedule from belonging to or holding office in any trade union and from participating in the management of the affairs of any trade union.

**16 Merchant Shipping (Amendment) 1977.**

Commencement 1 March 1977.  
*Suppl. Fed. Off. Gaz. 64 No.10 (10 March. 1977) A97-A98*

The Decree amends the Merchant Shipping Act 1962 No.30 to give effect to the provisions of the International Labour Organisation Convention No.105 relating to the Abolition of Forced Labour.

**17 States (Creation and Transitional Provisions) 1977.**

Commencement 3 February 1976.  
*Suppl. Fed. Off. Gaz. 64 No.11 (11 March 1977) A99-A102*

The Decree in relation to the Creation of States in February 1976 - (a) provides for the devolution of public property as between successor State; (b) makes provision for proper venues and procedures to be followed with respect to pending civil and criminal matters; (c) enables certain cases which were struck off to be relisted and for uncompleted proceedings to be resuscitated and continued to a final determination.

**18 Tribunals or Inquiries (Validation etc.) 1977.**

Commencement 29 July 1977.  
*Suppl. Fed. Off. Gaz. 64 No.11 (11 March 1977) A103-A105*

The Decree provides a general validation in respect of all inquiries instituted by the Military Governor of a State and all actions taken in execution of the policy of the Government of that State on the matter in respect of which the inquiry in question was instituted.

**19 Criminal Justice (Release from Custody) (Special Provisions) Decree No.19 1977.**

Commencement 8 March 1977.  
*Suppl. Fed. Off. Gaz. 64 No.11 (11 March 1977) A107*

The Decree empowers the Chief Justice of Nigeria and the Chief Judges of the States to order the release of persons detained in prisons in the circumstances specified in the Decree.

- 20 Agricultural Credit Guarantee Scheme Fund.**  
Commencement 8 March 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.12 (17 March 1977) A109

The Decree establishes an Agricultural Credit Guarantee Scheme Fund into which there will be subscribed the sum of ₦100,000,000 to provide guarantees for loans granted for agricultural purposes by any bank. A Board is set up as the policy making body of the Scheme while the Central Bank of Nigeria will, for the time being, be responsible for the day to day management of the Fund.

- 21 Companies Income Tax (Amendment) Decree No.21 1977.**  
Commencement 1 January 1976.  
*Suppl. Fed. Off. Gaz.* 64 No.13 (24 March 1977) A115

The Decree increases the membership of the body of Appeal Commissioners from eight to twelve.

- 22 Survey (Amendment) Decree No.22 1977.**  
Commencement 18 March 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.13 (24 March 1977) A117-A118

The Decree amends the Survey Act 1958 (Cap. 194). It makes it obligatory for any copy of a map, plan or diagram attached to a registrable instrument to be submitted to the Surveyor-General of the State where the land is situated. It also provides penalty for any licensed surveyor who fails to submit the aforementioned documents within one month after completion of their preparation and enjoins the State Surveyor-General to keep proper record of all documents so submitted.

- 23 Federal Housing Authority (Amendment) Decree No.23 1977.**  
Commencement 18 March 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.13 (24 March 1977) A119-A120

The Decree provides a new procedure for appointing the directors of the Board of the Federal Housing Authority and it reduces the size of representation of the Federal Ministries on the Board. It also reflects the transfer of responsibilities for the Authority from the Cabinet Office to the Federal Ministry of Housing, Urban Development and Environment.

- 24 Nigerian Television Authority Decree No.24 1977.**  
Commencement 1 April 1976.  
*Suppl. Fed. Off. Gaz.* 64 No.14 (31 March 1977) A123-A136

The Decree establishes the Nigerian Television Authority to be the body charged with exclusive responsibility for the provision of television broadcasting in Nigeria. Accordingly, provision is made by the Decree for the completion of the take-over by the Authority, within the next twelve months, of television broadcasting facilities from all other broadcasting organizations in Nigeria.

The Decree amends the Nigerian Mining Corporation Decree 1972 No.39, and makes new provisions for the constitution of membership of the Nigerian Mining Corporation.

- 35 National Electric Power Authority (Amendment) Decree No.35 1977.**  
Commencement 26 May 1976.  
*Suppl. Fed. Off. Gaz. 64 No.21 (5 May 1977) A193-A194*

The Decree amends Part 1 of Schedule of the Nigerian Electric Power Authority Decree 1972 No.24, and makes new provisions with respect to the constitution of membership of the Board of the National Electric Power Authority.

- 36 Nigerian Coal Corporation (Amendment) Decree No.36 1977.**  
Commencement 26 May 1976.  
*Suppl. Fed. Off. Gaz. 64 No.21 (5 May 1977) A195*

The Decree amends Section (3) of the Nigerian Coal Corporation Act 1958 of (Cap. 134); and makes new provisions for the constitution of membership of the Nigerian Coal Corporation.

- 37 Petroleum (Amendment) Decree No.37 1977.**  
Commencement 3 May 1977.  
*Suppl. Fed. Off. Gaz. 64 No.21 (5 May 1977) A197-A198*

The Decree amended the Petroleum Decree 1969 No.51 and substituted a new Section for Section 4. It prohibits the storage, sale or distribution of petroleum products anywhere in Nigeria without a licence granted by the Commissioner. All licences granted before the commencement of the Decree by any person or authority in Nigeria other than the Federal Commissioner for Petroleum Resources are cancelled. The storage (and sale or distribution) of not more than 500 litres of kerosene is exempted from the operations of the Decree. Persons found contravening provisions of the Decree are liable to imprisonment for two years or a fine of ₦2,000, or both and, in addition, the petroleum products in respect of which the offence was committed are forfeited to the Government.

- 38 Customs and Excise (Special Panel and Other Provisions) Decree No.38 1977.**  
Commencement 5 May 1977.  
*Suppl. Fed. Off. Gaz. 64 No.21 (5 May 1977) A199-A201*

The Decree makes special provisions with respect to the operation of the Customs and Excise Laws. Under the Decree goods forfeited under the Principal Act are no longer to be sold to the public but are to be destroyed. Certain categories of unclaimed goods in government warehouses are instead of being sold, to be distributed to Governmental departments and agencies. The remainder are to be destroyed. Further, possession of smuggled goods is to be an offence unless the offender is able to prove that the goods were lawfully imported or, in certain cases, that he had no reason to believe that the goods had been smuggled.

The penalty for unlawful importation of goods into the country is now to be imprisonment for 5 years without the option of a fine. Smugglers found armed with any firearms and who cause inquiry to officers of Customs and Excise with the firearms are to be sentenced to death.

- 39 Robbery and Firearms (Special Provisions) (Amendment) Decree No.39 1977**  
Commencement 11 May 1977.  
*Suppl. Fed. Off. Gaz. 64 No 22 (12 May 1977) A203*

The Decree amends the Robbery and Firearms (Special Provisions) Decree 1970 No.47, as follows: (a) Section 7 as inserted by the Robbery and Firearms (Special Provisions) (Amendment) (No.2) Decree 1974 No.8, is hereby repealed (b) Sections 8 to 11 is renumbered as Sections 7 to 10 respectively; (c) In the new Section 7 in place of the existing Subsection (4) a new Subsection shall be substituted, which provides that the Registrar of each tribunal shall within 30 days, after the conclusion of a proceedings in respect of which any person is convicted of an offence; forward record of proceedings to the office of the appropriate Military Governor. The Military Governor shall exercise his power to confirm or disallow the conviction or sentence not later than thirty days after the receipt of the record of proceedings in his office.

- 40 Legal Practitioners (Amendment) Decree No.40 1977.**  
Commencement 18 May 1977.  
*Suppl. Fed. Off. Gaz. 64 No.24 (26 May 1977) A205-A206*

The Decree amends the provisions of Section 3 of the Legal Practitioners Decree 1975 No.15 relating to the establishment of the Legal Practitioners' Privileges Committee to provide for the enlargement of the membership of that body and to vest in it the function of conferring on suitable legal practitioners the rank of Senior Advocate of Nigeria.

- 41 Federal Electoral Commission Decree No.41 1977.**  
Commencement 1 October 1976.  
*Suppl. Fed. Off. Gaz. 64 No.24 (26 May 1977) A207-A210*

The Decree provides for the establishment and composition of a Federal Electoral Commission. The functions of the Commission are set out in Section 3 of the Decree. The Decree has effect from 1st October 1976.

- 42 Finance (Miscellaneous Taxation Provisions) Decree. No.42 1977.**  
Commencement 1 April 1976.  
*Suppl. Fed. Off. Gaz. 64 No.24 (26 May 1977) A211-A212*

The Decree amends the Companies Income Tax Act 1961 No.22, and amongst other things, provides for the increase of taxation on profit from forty-five kobo and requires the Commissioner for Stamp Duties to demand from companies tax clearance certificates whenever they present documents relating to sale of landed properties and other assets for stamping.

- 43 Federal Government Staff Housing Board (Amendment) Decree No.43 1977.**  
Commencement 3 March 1976.  
*Suppl. Fed. Off. Gaz. 64 No.24 (26 May 1977) A213-A214*

Other provisions relate to the division of Nigeria into six zones (each zone being under the supervision of a Zonal Board and each being capable of transmitting television broadcasts for reception anywhere in Nigeria) the establishment of a news department by the Authority and supplemental matters.

**25 Nigerian Legion (Interim Management Committee) Decree No. 25 1977.**

Commencement 21 March 1977.

*Suppl. Fed. Off. Gaz. 64 No.14 (31 March 1977) A137-A142*

In view of the constitutional developments which have taken place since the promulgation of the Nigerian Legion Act 1964 No.18, the Decree amends that Act to bring its provisions up to date and appoints an Interim Management Committee to wind up the affairs of the Nigeria Ex-Servicemen's Welfare Association and transfer its assets and liabilities to a properly constituted Nigerian Legion.

**26 Army Colour (Prohibition of Use) Decree No.26 1977.**

Commencement 4 April 1977.

*Suppl. Fed. Off. Gaz. 64 No.16 (7 April 1977) A143-A144*

The Decree prohibits the use of army green (as specified in detail in the Schedule) by vehicles other than Nigerian Army Vehicles. Any person contravening the Decree will be liable to a fine of ₦200 or imprisonment for six months or to both. In addition, the offending vehicles would be impounded until the owner has arranged to re-paint it in another colour.

**27 Nigerian Security Organization (Amendment) Decree No.27 1977.**

Commencement 24 March 1977.

*Suppl. Fed. Off. Gaz. 64 No.16 (7 April 1977) A145*

The Decree amends the Nigerian Security Organization Decree 1976 No.16, by the insertion of a new Section 2A immediately after Section 2, which provides for service in the organization to be pensionable, etc.

**28 Forfeiture of Assets (Director of the Special Structures Company Limited) Decree No.28 1977.**

Commencement 7 April 1977.

*Suppl. Fed. Off. Gaz. 64 No.17 (14 April 1977) A147-A148*

The Decree provides for the forfeiture of certain properties of a Director of the Special Structures Company Limited by him from proceeds of a loan granted to the Company and already settled by the Government of Kaduna State. Any person who fails to yield up possession of the properties shall be liable on conviction to imprisonment for one year without option of a fine.

**29 Commodity Boards Decree No.29 1977.**

Commencement 1 April 1977.

*Suppl. Fed. Off. Gaz. 64 No.18 (21 April 1977) A149-A164*

The Decree dissolves the Nigerian Produce Marketing Company Limited and all the States' Marketing Boards and sets up, in their place, seven new Commodity Boards

to which staff and assets of the dissolved bodies would be transferred in accordance with the formula stipulated therein.

Also, the Decree establishes a Technical Committee on Producer Prices whose main function would be to advise the Price Fixing Authority on seasonal variations to be made to the fixed prices of the various commodities concerned.

**30 Productivity Prices and Incomes Board Decree No.30 1977.**

Commencement 20 April 1977.

*Suppl. Fed. Off. Gaz.* 64 No.18 (2 April 1977) A165-A170

The Decree sets up a Productivity, Prices and Incomes Board to advise the Federal Government on ways and means of enhancing productivity in both the public and private sectors of the economy and as to the determination of optimum prices and incomes and to prepare guidelines relative to the later. Provision is made for the enforcement of guidelines by the appropriate arms of the Board or other Government Agencies with penalties stipulated for breaches thereof.

**31 River Basins Development Authorities (Amendment) Decree No.31 1977.**

Commencement 20 April 1977.

*Suppl. Fed. Off. Gaz.* 64 No.20 (28 April 1977) A171

The Decree amends the River Basins Development Authorities Decree 1976 No.25 to empower each Authority process crops and livestock produced under its aegis and develop fisheries and improve navigation on rivers lakes and lagoons in its area.

**32 Niger Delta Basin Development Authority (Amendment) Decree No.32**

Commencement 20 April 1977.

*Suppl. Fed. Off. Gaz.* 64 No.20 (28 April 1977) A173

The Decree amends the Schedule to the Niger Delta Basin Development Authority Decree 1976 No.37, to reduce from six to four the number of persons to be appointed as members of the Board by the Commissioner and increase from two to four the number of persons to be appointed by the Government of the Rivers State.

**33 Nigerian National Petroleum Corporation Decree No.33 1977.**

Commencement 1 April 1977.

*Suppl. Fed. Off. Gaz.* 64 No.20 (28 April 1977) A175-A189

The Decree provides for the dissolution of both the Nigerian National Oil Corporation and the Federal Ministry of Petroleum Resources and their merger to form a new body to be known as the Nigerian National Petroleum Corporation.

The new Corporation is empowered to engage in all commercial activities relating to the petroleum industry while an independent department thereof, to be known as the Petroleum Inspectorate, will confine itself to the enforcement of regulatory measures relating to the general control of the petroleum sector.

**34 Nigerian Mining Corporation (Amendment) Decree No.34 1977.**

Commencement 26 May 1976.

*Suppl. Fed. Off. Gaz.* 64 No.21 (5 May 1977) A191-A192.

The Decree amends the Federal Government Staff Housing Board Decree 1974 No.6, to transfer the responsibility for the Federal Government Staff Housing Board to the Federal Ministry of Housing Urban Development and Environment.

The Decree also removes the age limit on applicants, increases the membership of the Board and widens the scope of the Decree to cover other categories of public officers eligible to receive advances under the scheme.

**44 Dishonoured Cheques (Offences) Decree No.44 1977.**

Commencement 20 May 1977.

*Suppl. Fed. Off. Gaz.* 64 No.25 (2 June 1977) A215-A216

The Decree renders it an offence for any person anywhere in Nigeria to induce the delivery of any property or to purport to settle a lawful obligation by means of a cheque which when presented within a reasonable time is dishonoured on the grounds that no funds or in sufficient funds were standing to the credit of the drawer of the cheque. Ancillary provisions are made with respect to the trial of offences under the Decree.

**45 Nigerian Institute of International Affairs (Amendment) Decree No. 45 1977.**

Commencement 24 May 1977.

*Suppl. Fed. Off. Gaz.* 64 No.26 (9 June 1977) A217-A220

The Decree makes sundry amendments to the Nigerian Institute of International Affairs Decree 1971 No.35, and amongst other things, provides for the reconstitution of membership of the Council of the Institute and the establishment of an Appointments and Promotions Committee to deal with staff appointments and discipline.

It also makes provision for the creation of two additional departments to be headed respectively by a Director of Research and Studies and a Chief Librarian.

**46 Constitution (Amendment) Decree No.46 1977.**

Commencement 31 May 1977.

*Suppl. Fed. Off. Gaz.* 64 No.26 (9 June 1977) A221

The Decree amends the Parts I and II of the Schedule to the Constitution of the Federation to implement constitutional changes relating to education and, amongst other things, confers exclusive responsibility on the Federal Government in matters relating to universities and higher education generally.

**47 Customs and Excise Management (Take-Over and Disposal of Stockfish) Decree No.47 1977.**

Commencement 31 May 1977.

*Suppl. Fed. Off. Gaz.* 64 No.26 (9 June 1977) A223-A224

The Decree makes provision for the taking-over and disposal of any consignment of stockfish discharged into any port in Nigeria or imported into Nigeria at any time before 1st October 1976, and makes provisions for the payment of compensation to importers of such stockfish.

**48 Schools Take-Over (Validation) Decree No.48 1977.**

Commencement 13 June 1977.

*Suppl. Fed. Off. Gaz. Extra. 64 No.27 (13 June 1977) A225-A226*

The Decree validates the take-over of schools and other educational institutions by any State Government in the Federation. The right of the proprietor or other owner of the school to compensation is preserved.

**49 Nigerian Reinsurance Corporation Decree No.49 1977.**

Commencement 1 July 1976.

*Suppl. Fed. Off. Gaz. 64 No.29 (23 June 1977) A227-A235*

The Decree sets up the Nigeria Reinsurance Corporation to undertake reinsurance business within and outside Nigeria. The minimum legal cession is 20 percent of all sums assured under life and non-life insurance business. Accordingly, certain of the functions of the National Insurance Corporation of Nigeria relating to reinsurance have been transferred to this new body.

**50 Constituent Assembly Decree No.50 1977.**

Commencement 1 June 1977.

*Suppl. Fed. Off. Gaz. 64 No.29 (23 June 1977) A237-A244*

The Decree provides for the constitution, membership and proceedings of the Constituent Assembly which is to have full powers to deliberate upon and enact the Draft Constitution of Nigeria drawn up by the Constitution Drafting Committee appointed by the Federal Military Government.

**51 University of Benin Teaching Hospital Management Board Decree No. 51 1977.**

Commencement 1 April 1976.

*Suppl. Fed. Off. Gaz. 64 No.31 (7 July 1977) A245-A254*

The Decree repeals Part III of the University of Benin Edict 1975 No.3, and Sections 4 and 5 of the University of Benin (Transitional Provisions) Decree 1975 No.20 (which established the University of Benin Teaching Hospital as part of the University of Benin and effected the take over of the University of Benin Teaching Hospital by the Federal Government, respectively) and makes fresh provisions for the continuing in being of that institution including the establishment of a new Management Board for the running of the affairs of the Teaching Hospital.

**52 Constituent Assembly (Amendment) Decree No.52 1977.**

Commencement 1 June 1977.

*Suppl. Fed. Off. Gaz. 64 No.32 (14 July 1977) A225-A257*

The Decree amends the Constituent Assembly Decree 1977 No.50 and - (a) Specifies additional grounds for disqualification of persons seeking election to the Constituent Assembly (b) enables an Electoral Commissioner to extend the closing date for registration of candidates in appropriate cases.

**53 States (Creation and Transitional Provisions) (Amendment) Decree No.53 1977.**

Commencement 3 February 1976.

*Suppl. Fed. Off. Gaz. 64 No.33 (22 July 1977) A259-A260*

The Decree amends the States (Creation and Transitional Provisions) Decree 1977 No.17 to provide for the vesting jointly in the Military Governors of Oyo, Ondo and Ogun States the properties of the former Western State situated in the Old Colony Province of Lagos State.

- 54. Trade Disputes (Amendment) Decree No.54 1977.**  
Commencement 12 July 1977.  
*Suppl. Fed. Off. Gaz. 64 No.33 (21 July 1977) A261-A264*

The Decree amends the Trade Disputes Decree 1976 No.7, by providing, amongst other things, that the Federal Commissioner for Labour may take certain steps where a trade dispute is apprehended by him. It also creates offences and imposes penalties against workers, trade unions and employers for non-compliance with the provisions of the Decree.

- 55. Petroleum Profits (Tax (Amendment) Decree No.55 1977.**  
Commencement 1 April 1975.  
*Suppl. Fed. Off. Gaz. 64 No.36 (Aug. 1977) A265-A266*

The Decree amends the Petroleum Profits Tax Act 1959 No.15, to effect changes in the percentage of the assessable tax payable in relation to the chargeable profits of the companies affected.

- 56. Constituent Assembly (Amendment) No.2) Decree No.56 1977.**  
Commencement 1 June 1977.  
*Suppl. Fed. Off. Gaz. 64 No.36 (Aug. 1977) A267*

The Decree further amends the Constituent Assembly Decree 1977 No.50 and extends the deadline for submission of nomination papers in certain cases to 8th August 1977.

It also now appoints 15th August 1977 as the day on which the final list of candidates must be published.

- 57. Exchange Control (Anti-Sabotage) Decree No.57 1977.**  
Commencement 5 August 1977.  
*Suppl. Fed. Off. Gaz. Extra. 64 No.37 (8 Aug. 1977) A269-A274*

The Decree makes special penal provisions with respect to acts subversive of the Exchange Control Legislation in force in the country. Stiff penalties are prescribed and provisions are made for the constitution of special tribunals for the trial of offenders under the Decree, and with respect to ancillary and evidentiary matters.

- 58. University of Nigeria Teaching Hospital Management Board Decree No.58 1977.**  
Commencement 1 April 1976.  
*Suppl. Fed. Off. Gaz. 64 No.38 (11 Aug. 1977) A275-A283*

The Decree repeals the University of Nigeria Teaching Hospital Decree 1974 No.23 which affected the take-over of the University of Nigeria Teaching Hospital formerly known as Enugu Specialist Hospital, by the Federal Government) and makes fresh provisions for the continuing in being of that institution, including the

establishment of a new Management Board for the running of the affairs of the Teaching Hospital.

- 59 Exchange Control (Anti-Sabotage) (Amendment) Decree No.59 1977.**  
Commencement 5 August 1977.  
*Suppl. Fed. Off. Gaz. Extra. 64 No.39 (15 Aug. 1977) A285*

The Decree amends Section 2 of the Exchange Control Anti-Sabotage) Decree 1977 No.57, to render the imposition of fines mandatory in addition to a term of imprisonment in the case of individuals and to increase the fine that may be imposed in the case of corporate bodies.

- 60 Constituent Assembly (Special Provisions) Decree No.60 1977.**  
Commencement 1 June 1977.  
*Suppl. Fed. Off. Gaz. Extra. 64 No.42 (31 Aug. 1977) A287-A288*

The Decree removes certain doubts as to the construction of some provisions of the Constituent Assembly Decree 1977 No.50 and specifically re-affirms - (a) that any person who pays his income tax in one lump sum shall not be eligible to contest the election to the Constituent Assembly, (b) that the post-election tribunal shall not entertain questions as to the validity of the election of any candidate from any person who was himself not a candidate at the election.

- 61 Finance (Miscellaneous Taxation Provisions ) (No.2) Decree No.61 1977.**  
Commencement 1 April 1977.  
*Suppl. Fed. Off. Gaz. 64 No.43 (1 Sept. 1977) A289*

The Decree amends the Income Tax Management Act 1961 No.21 as amended by the Income Tax (Amendment) Decree 1968 No.58 and the Income Tax (Uniform Taxation Provisions) Decree 1975 No.7, to provide, among other things, for increases in personal allowances particularly in respect of married women and widows. The Decree also increases the rate of tax payable by persons in receipt of higher incomes.

- 62 Federal Government Newspapers Corporation Decree (Repeal etc.) Decree No.62 1977.**  
Commencement 16 August 1977.  
*Suppl. Fed. Off. Gaz. 64 No.43 (1 Sept. 1977) A293*

The Decree repeals the Federal Government Newspapers Corporation Decree 1973 No.34, and at the same time dissolves the incorporated company known as the Nigerian National Press Limited. The Decree vests in the Federal Government all assets, funds, resources and other moveable or immovable properties which before the commencement of the Decree were vested in the company.

- 63 Appropriation Decree No.63 1977.**  
Commencement 1 April 1977.  
*Suppl. Fed. Off. Gaz. 64 No.46 (22 Sept. 1977) A295-A296*

The Decree authorised the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance, to pay out of the consolidated Revenue Fund of the Federation during the year ending 31st March 1978

## Decrees 1978

- 1 University of Nigeria Decree No.1 1978.**  
Commencement 1 June 1976.  
*Suppl. Fed. Off. Gaz. 65 No.3 (19 Jan. 1978) A1-A25*

The Decree repeals the University of Nigeria Law of the Former Eastern Nigeria setting up the University of Nigeria and Decree No.44 of 1973 which established a Provisional Council for that University and makes fresh provisions for the continuing in being of that institution to reflect its take-over by the Federal Government.

- 2 Joint Admission and Matriculation Board Decree No.2 1978.**  
Commencement 13 February 1978.  
*Suppl. Fed. Off. Gaz. 65 No.8 (16 Feb. 1978) A27-A32*

The Decree sets up the Joint Admission and Matriculation Board to administer a centralised admissions system for all Nigerian Universities. The Board would be solely responsible for the conduct of matriculation examinations for admission into the universities with respect to undergraduate and to non-degree courses but each institution of higher learning would be left with responsibility for matters relating to post-graduate admissions.

- 3 Local Courts Interim Judicial Service Bodies (Establishment etc.) Decree No.3 1978.**  
Commencement 1 March 1978.  
*Suppl. Fed. Off. Gaz. 65 No.11 (9 March 1978) A33-A35*

The Decree provides for the setting up of two interim bodies, that is the Interim Area Courts Judicial Service Board and the Interim Customary Courts Judicial Service Committee charged, respectively, with the appointment of Area Court Judges and Customary Court Judges.

- 4 Antiquities (Amendment) Decree No.4 1978.**  
Commencement 13 March 1978.  
*Suppl. Fed. Off. Gaz. 65 No.4 (23 March 1978) A37*

The Decree amends Section 5(1) the Antiquities Act 1958 (Cap. 12) to extend the tenure of office of members of the Antiquities Commission from two to three years.

- 5 Regulated and Other Professions (Miscellaneous Provisions) Decree No.5 1978.**  
Commencement 23 March 1978  
*Suppl. Fed. Off. Gaz. 65 No. 4 (23 March 1978) A39-A46*

The Decree prohibits freshly qualified professionals from entering into private practice on their own and stipulates that such professionals can only practice on their own after having served for a period of five years in professional partnerships or in the public services.

It also prohibits those professionals employed as such in the public services and institutions from engaging in the private practice of their professions.

Under the Decree, the governing body of each profession is empowered to impose proscriptive measures on any professional found guilty of contravening its provisions.

**6 Land Use Decree No.6 1978.**

Commencement 20 March 1978.

*Suppl. Fed. Off. Gaz. Extra. 65 No.14 (29 March 1978) A47-A67*

The Decree vests all land comprised in the territory of each State (except land vested in the Federal Government or its agencies) solely in the Military Governor of the State who would hold such land in trust for the people. The Military Governor would henceforth be responsible for allocation of land in all urban areas to individuals resident in the State or to organisations for residential, agricultural, commercial and other purposes while similar powers with respect to non-urban areas are conferred on local governments.

Provision is made in the Decree for the establishment in each State of a Land Use and Allocation Committee (composed of at least two estate surveyors or land officers, a legal practitioner and some other members representing community interests) with advisory functions and power to determine disputes as to the amount of compensation payable for improvements upon revocation of certificates of occupancy. Each local government would also set up a Land Allocation Advisory Committee but with a purely advisory role.

The other provisions relate to designation of urban areas; statutory and customary rights of occupancy; issue and revocation of certificates of occupancy and sundry matters.

**7 National Teachers' Institute Decree No.7 1978.**

Commencement 10 April 1978.

*Suppl. Fed. Off. Gaz. 65 No.20 (27 April 1978) A69-A77*

The Decree establishes the National Teachers' Institute and confers the management of the affairs of the Institute on the National Institute Council established under the Decree. The functions of the Council, amongst other things are:

- (a) to organise and provide programmes for training, development, upgrading and certification of teachers;
- (b) to conduct post-graduate courses and examinations in education for graduate teachers; and
- (c) to carry out research on any matter relevant to educational requirements and development in the country.

**8 Customs and Excise (Miscellaneous Provisions) Decree No.8 1978**

Commencement 1 April 1978.

*Suppl. Fed. Off. Gaz. 65 No.21 (4 May 1978) A79-A81*

The Decree amends the Customs Tariff (Consolidation) Decree 1973 No.6 and introduces a ports reconstruction surcharge of 5% based on the value of imported goods.

It also prohibits the sale of all banned goods in Nigeria after September 30th 1978 and provides stiff penalties for contravention of import prohibition laws.

**9 Merchant Shipping (Amendment) Decree No.9 1978.**

Commencement 13 August 1978.

*Suppl. Fed. Off. Gaz. 65 No.24 (25 May 1978) A83*

the sums specified by the warrants not exceeding in the aggregate ₦7,652,554,360. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

- 64 Forfeiture of Assets (Director of the Special Structures Company Limited) (Amendment) Decree No.64 1977.**  
Commencement 27 September 1977.  
*Suppl. Fed. Off. Gaz. 64 No.48 (6 Oct. 1977) A297*

The Decree amends the Forfeiture of Assets (Director of the Special Structures Company Limited) Decree 1977 No.28 by substituting the properties known as No.22 and 22A Gwari Crescent, Kaduna, for the ones mentioned in the Schedule to the Principal Decree.

- 65 Chief Judge of the Rivers State (Extension of Period of Office) Decree No.65 1977.**  
Commencement 25 August 1976.  
*Suppl. Fed. Off. Gaz. 64 No.48 (6 Oct. 1977) A299*

The Decree provides for the extension of period of office of the Chief Judge of the Rivers State for two years beyond the mandatory retirement age.

- 66 Interim Judicial Committees ( Establishments, etc. ) Decree No. 66 1977.**  
Commencement 4 October 1977.  
*Suppl. Fed. Off. Gaz. 64 No.51 (27 Oct. 1977) A301-A302*

The Decree provides for the establishment in each State of the Federation of an Interim Judicial Committee charged with the responsibility of appointing all grades of Magistrates except Magistrates Grade III who would be appointed by the Chief Judge of the State concerned.

- 67 Legal Practitioners (Amendment) (No.2) Decree No.67 1977.**  
Commencement 24 October 1977.  
*Suppl. Fed. Off. Gaz. 64 No.51 (27 Oct. 1977) A303*

The Decree amends the Legal Practitioners Decree 1975 No.15, to include a Justice of the Supreme Court in the group of members of the Legal Practitioners' Privileges Committee to be appointed by the Chief Justice of Nigeria after consultation with the Attorney-General of the Federation.

- 68 Evidence (Amendment) Decree No.68 1977.**  
Commencement 24 October 1977.  
*Suppl. Fed. Off. Gaz. 64 No.51 (27 Oct. 1977) A305*

The Decree amends the Evidence Act 1958 (Cap. 62 ) to make the written and signed statements of investigating police officers admissible during criminal prosecution in certain cases.

- 69 Trade Disputes (Essential Services) (Amendment) Decree No.69 1977.**  
Commencement 25 November 1977.  
*Suppl. Fed. Off. Gaz. 64 No.57 (8 Dec. 1977) A307-A308*

The Decree amends the Trade Disputes (Essential Services) Decree 1976 No.23 and, amongst other things, provides for the punishment of employers, officials of any association of employers, officials of trade unions and certain other individuals whose acts are calculated to disrupt the economy or the smooth running of any essential service.

- 70 Nigerian Institute of Social and Economic Research Decree No.70 1977.**  
Commencement 14 December 1977.  
*Suppl. Fed. Off. Gaz.* 64 No.59 (22 Dec. 1977) A309-A316

The Decree establishes the Nigerian Institute of Social and Economic Research as an autonomous institution under a governing council and confers upon it, amongst other things, the functions of providing consultancy services to the Federal and State Governments in the field of economic and social development and to conduct research into economic and social problems of the country.

- 71 Gaskiya Corporation (Winding Up) Decree No.71 1977.**  
Commencement 25 August 1973.  
*Suppl. Fed. Off. Gaz.* 64 No.59 (22 Dec. 1977) A317-A318

The Decree dissolves the former Statutory Corporation known as the Gaskiya Corporation with effect from 25th August 1973 and vests all its assets and liabilities in a successor company known as the Gaskiya Corporation Limited from that date.

- 72 Supreme Court (Amendment) Decree No.72 1977.**  
*Suppl. Fed. Off. Gaz.* 64 No.60 (22 Dec. 1977) A319  
Commencement 22 December 1977.

The Decree increases the number of Justices of the Supreme Court apart from the Chief Justice of Nigeria from eight to ten.

- 73 Electoral Decree No.73 1977.**  
Commencement 29 December 1977.  
*Suppl. Fed. Off. Gaz. Extra.* 64 No.61 (29 Dec. 1977) A321-A400.

The Decree makes comprehensive provisions with respect to the registration of voters and with respect to the conduct and other matters pertaining to elections (other than local government elections) to be held in the country

The Decree amends the Merchant Shipping Act 1962 No.30 to prohibit the trading in or from Nigerian waters of foreign ships which are more than 15 years old and also provides for the imposition of a fine of ₦20,000 on any person contravening its provisions.

- 10 News Agency of Nigeria (Amendment) Decree No.10 1978.**  
Commencement 1 June 1978.  
*Suppl. Fed. Off. Gaz. 65 No.26 (8 June 1978) A85*

The Decree disestablishes the Council of Trustees of the News Agency of Nigeria and repeals certain provisions of the News Agency of Nigeria Decree 1977 No.19 relating thereto.

- 11 Supplementary Appropriation (1976-77) Decree No.11 1978.**  
Commencement 31 May 1978.  
*Suppl. Fed. Off. Gaz. 65 No.26 (8 June 1978) A87-A88*

The Decree further increases the amount mentioned in Section 1 of the Appropriation Decree 1976 by ₦19,556,790 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.

- 12 Newspaper (Prohibition of Circulation (Validation) Decree No. 12 1978.**  
Commencement 14 June 1978.  
*Suppl. Fed. Off. Gaz. 65 No.29 (29 June 1978) A89-A90*

The Decree validates the prohibition of circulation of certain issues of the "Newbreed" Newspaper published by the Newbreed Organization Limited. It also provides for the indemnification of persons affected by the prohibition and the forfeiture to the Federal Military Government of all impounded copies.

- 13 Nigerian Shippers' Council Decree No.13 1978.**  
Commencement 1 January 1977.  
*Suppl. Fed. Off. Gaz. 65 No.33 (27 June 1978) A91-A96*

The Decree establishes the Nigerian Shippers' Council to provide a forum for the protection of the interest of shippers in matters affecting the shipment of imports and exports to and from Nigeria and to advise the Federal Government on matters relating to freight rates, terms of shipment, port charges and facilities and generally on the problems of the shipping industry in Nigeria.

- 14 Customs and Excise Management (Amendment) Decree No.14 1978.**  
Commencement 12 July 1978.  
*Suppl. Fed. Off. Gaz. 65 No.33 (27 July 1978) A97-A98*

The Decree amends the Customs and Excise Management Act 1958 No.55 to authorise, subject to the Federal Attorney-General's powers relating to prosecutions generally, duly qualified legal practitioners in the service of the Department of Customs and Excise, with the consent of the Director of that Department, to institute in the Federal Revenue Court criminal and other proceedings under the customs and excise laws. It also subjects the power of the Board to compound proceedings to ministerial surveillance.

**15 Constitution (Basic Provision) (Transitional Measures) Decree No. 15 1978.**

Commencement 24 July 1978.

*Suppl. Fed. Off. Gaz.* 65 No.34 (3 Aug. 1978) A99-100

The Decree provides for the appointment of a Military Administrator for each State in the Federation to discharge the functions hitherto conferred upon the Military Governor of that State. It also makes provision for the appointment of civilian Deputy Chairman for the Executive Council of each State.

**16 Nigerian National Petroleum Corporation (Amendment) Decree No.16 1978.**

Commencement 24 July 1978.

*Suppl. Fed. Off. Gaz.* 65 No.34 (3 Aug. 1978) A101

The Decree amends the Nigerian National Petroleum Corporation Decree 1977 No.33 and provides that the Chairman of the Board of the Corporation would no longer be the Commissioner for Petroleum but such suitable person as may be appointed from time to time to serve as a part-time Chairman.

**17 Statutory Corporations Service Commission (Dissolution) Decree No.17 1978.**

Commencement 22 August 1975.

*Suppl. Fed. Off. Gaz.* 65 No.35 (10 Aug. 1978) A1-3-A105

The Decree dissolves the Statutory Corporation Service Commission established under a Decree in 1968 No.53; vests all its function and transfers or assigns actions or claims by or against the dissolved Commission to the appropriate corporation. The Decree vests the movable assets of the Commission in the Secretary to the Federal Military Government and empowers him to settle all debts of the Commission. The Decree also makes provisions with respect to pending proceedings by or against the dissolved Commission.

**18 Corporations Standing Tenders Board (Dissolution) Decree No.18 1978.**

Commencement 22 August 1975.

*Suppl. Fed. Off. Gaz.* 65 No.35 (10 Aug. 1978) A207-A109

The Decree dissolves the Corporations Standing Tenders Board established under a Decree in 1968 No.54 vests all its functions and transfers or assigns actions or claims by or against the dissolved Board to the appropriate Corporation. The Decree empowers the Secretary to the Federal Military Government to settle the debts of the Board. The Decree also makes provisions with respect to pending proceedings by or against the dissolved Board.

**19 National Science and Technology Development Agency (Amendment) Decree No.19 1978.**

Commencement 17 April. 1978.

*Suppl. Fed. Off. Gaz.* 65 No.35 (10 Aug. 1978) A111

The Decree amends the National Science and Technology Development Agency Decree 1977 No.5 and vests in the Supreme Military Council the Power to appoint the Executive Secretary of the Agency.

- 20 Nigerian Civil Aviation Training Centre (Amendment) Decree No.20 1978.**  
Commencement 1 June 1977.  
*Suppl. Fed. Off. Gaz.* 65 No.35 (10 Aug. 1978) A113-A114

The Decree reconstitutes the governing Board of the Nigerian Civil Aviation Training Centre and now provides for the inclusion of a representative of the Nigeria Air Force on the Board.

- 21 Labour (Amendment) Decree No.21 1978.**  
Commencement 15 August 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.36 (17 Aug. 1978) A115

The Decree amends the Labour Decree 1974 No.21 to make it obligatory for employers, upon registration and recognition of a trade union, to operate the check-off system to cover all employees who are eligible to be members of the union except those who contract out of the system in writing.

- 22 Trade Unions (Amendment) Decree No.22 1978.**  
Commencement 3 August 1977.  
*Suppl. Fed. Off. Gaz.* 65 No.36 (17 Aug. 1978) A117-A122.

The Decree amends the Trade Unions Decree 1973 No.31 and, amongst other things, provides for the re-organization of the trade unions in Nigeria. It also contains the list of registered and recognised trade unions.

- 23 Constituent Assembly (Dissolution) Decree No.23 1978.**  
Commencement 21 September 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.41 (21 Sept.1978) A123

Under this Decree the Constituent Assembly established by the Constituent Assembly Decree 1977 No.50 is dissolved. The Decree repealed the Constituent Assembly Decree 1977 No.50, the Constituent Assembly (Amendment) (No.2) Decree 1977 No.56, and the Constituent Assembly (Special Provisions) Decree 1977 No.60.

- 24 Customs and Excise (Miscellaneous Provisions) (Amendment) Decree No.24 1978.**  
Commencement 28 September 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.42 (28 Sept. 1978) A125

The Decree amends Subsection (1) of Section 2 of the Customs and Excise (Miscellaneous Provisions) Decree 1978 No.8 and extends the period of grace for the sale of prohibited goods by one month, that is to 31st October 1978.

- 25 Constitution of the Federal Republic of Nigeria (Enactment) Decree No.25 1978.**  
Commencement 21 September 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.42 (28 Sept. 1978) A127-A254

The Decree provides enactment of the Constitution for Nigeria, and whenever it may hereafter be necessary for the Constitution to be printed it shall be lawful for the Federal Government Printer to omit all parts of this Decree apart from the Schedule and the Constitution as so printed shall have the force of law notwithstanding the omission. The Constitution is supreme and its provisions shall have binding force on all authorities and persons throughout the Federal Republic of Nigeria. The Federal Republic of Nigeria shall not be governed, nor shall any person or group of persons take control of the Government of Nigeria or any part thereof, except in accordance with the provisions of this Constitution. Nigeria is one indivisible and indissoluble sovereign State to be known by the name of the Federal Republic of Nigeria. Also there shall be 19 States in Nigeria, that is to say, Anambra, Bauchi, Bendel, Benue, Borno, Cross River, Gongola, Imo, Kaduna, Kano, Kwara, Lagos, Niger, Ogun, Ondo, Oyo, Plateau, Rivers and Sokoto.

**26 Constitution of the Federal Republic of Nigeria (Certain Consequential Repeals) Decree No.26 1978.**

Commencement 21 September 1978.

*Suppl. Fed. Off. Gaz.* 65 No.42 (21 Sept. 1978) A55-A258

Certain Decrees which constitute impediments to political activities have been repealed.

**27 New Nigeria Salt Company Limited (Take-Over) Decree No.27 1978.**

Commencement 20 September 1978.

*Suppl. Fed. Off. Gaz.* 65 No.45 (5 Oct. 1978) A257-A258

The Decree provides for the complete take-over by the Federal Military Government of the shares held in the New Nigeria Salt Company Limited by a certain private organization.

**28 Exclusive Economic Zone Decree No.28 1978.**

Commencement 2 October 1978.

*Suppl. Fed. Off. Gaz.* 65 No.45 (5 Oct. 1978) A259-A261

The Decree delimits the Exclusive Economic Zone of Nigeria, being an area extending up to 200 nautical miles seawards from the coast of Nigeria. Within this Zone, and subject to universally recognised right of other States (including landlocked States), Nigeria would exercise certain sovereign rights especially in relation to the conservation or exploitation of the natural resources (minerals, living species, etc.) of the seabed, its subsoil and superjacent waters and the right to regulate by law the establishment of artificial structures and installations and marine scientific research among other things.

**29 Merchant Shipping (Amendment) (No.2) Decree No.29 1978.**

Commencement 13 August 1978.

*Suppl. Fed. Off. Gaz.* 65 No.45 (5 Oct. 1978) A263

By virtue of the amendment made by the Decree in Section 2 of the Merchant Shipping (Amendment) Decree 1978 No.9, the prohibition of foreign ships trading in or from Nigerian waters will no longer become effective from 13th August 1978 but such later date as may be appointed by the Federal Commissioner for Transport.

- 30 The External Loans (Rehabilitation, Reconstruction and Development) (Amendment) Decree No.30 1978.**  
Commencement 26 September 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.45 (5 Oct. 1978) A265

The Decree increases the ceiling of external borrowings at any one time from one billion naira to five billion naira.

- 31 Nigerian Press Council Decree No.31 1978.**  
Commencement 16 November 1978.  
*Suppl. Fed. Off. Gaz.* 65 No. 51 (16 Nov. 1978) A267-A279

The Decree establishes the Nigerian Press Council to promote high professional standards for the Nigerian Press, to register persons for the practice of the profession of journalism, to prepare a code of conduct for the guidance of journalists and deal with complaints emanating from members of the public about the conduct of the Press, and journalists in their professional capacity.

- 32 Electoral (Amendment) Decree No.32 1978.**  
Commencement 21 September 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.51 (16 Nov. 1978) A281-A287

The Decree makes sundry amendments to the Electoral Decree 1977 No.73 and, amongst other things requires all registered political parties to submit to the Federal Electoral Commission the names of proposed candidates for all elective offices and for all the five elections, at least 30 days before the first election to be held pursuant to the Decree to enable the Commission give its verdict in good time as to the eligibility or otherwise of each proposed candidate.

Other changes, such as the prescription of a minimum age of 35 years for election as the President or Governor of a State of 30 years for a Senator, have been made to reflect the relevant provisions of the new Constitution.

- 33 River Basins Development Authority(Amendment)Decree No.33 1978.**  
Made at Lagos this 28 day of July 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.53 (30 Nov. 1978) A289

The Decree amends the River Basins Development Authorities Decree 1976 No.25 and, enlarges the membership of the Board of the Niger River Basin Development Authority by the inclusion of a representative of Sokoto State Government therein.

- 34 Legal Aid (Amendment) Decree No.34 1978.**  
Commencement 24 Nov. 1978.  
*Suppl. Fed. Off. Gaz.* 65 No.53 (30 Nov. 1978) A291

The Decree amends the Legal Aid Decree 1978 No.56 to ensure that of the two representatives of the Nigerian Bar Association on the Legal Aid Council one shall be the incumbent General Secretary of that Association.

- 35 National Provident Fund (Amendment) Decree No.35 1978.**  
Commencement 29 March 1975.  
*Suppl. Fed. Off. Gaz. Extra.* 65 No.56 (14 Dec. 1978) A293

The Decree repeals all the Subsections of Section 4 of the National Provident Fund Act 1964 No.17 and, in particular, Subsection (5) thereof (relating to investments in Government and other Securities) by the Schedule to the National Provident Fund (Amendment) Decree 1976 No.35 shall be deemed never to have been done, and accordingly, for the words "Section 4 is repealed" in the said schedule, there shall be substituted the words "Subsections (1) to (4)" and (6) to (10) of Section 4 are repealed.

**36 Pre-Shipment Inspection of Imports Decree No.36 1978.**

Commencement 1 January 1979.

*Suppl. Fed. Off. Gaz. Extra.* 65 No.59 (29 Dec. 1978) A295-A302

The Decree introduces a scheme subjecting goods to be imported into Nigeria to pre-shipment inspection relative to the quantity and quality and comparative pricing of such goods.

Foreign exchange required for payment for such goods would only be released by the Central Bank upon issuance of a clean Report of Findings therefore by the overseas inspectors and any such goods imported into Nigeria without a certificate in that behalf may be liable to forfeiture. In addition stiff penalties are prescribed for contravention of the Decree.

**37 Weights and Measures (Amendment) Decree No.37 1978.**

Commencement 1 January 1978.

*Suppl. Fed. Off. Gaz.* 65 No.59 (29 Dec. 1978) A303-A306

The Decree makes sundry amendments of the Weights and Measures Decree 1974 No.32 and, amongst other things, empowers inspectors of weights and measures to seal off premises used in contravention of that Decree. It also provides that as from 1st January 1979 only metric measures would be lawful in Nigeria for the purposes of trade or other commercial transactions.

## Decrees 1979

### 1 **Public Security (Detention of Persons) Decree No.1 1979.**

Commencement 8 January 1979.

*Suppl. Fed. Off. Gaz. 66 No.2 (11 Jan. 1979) A1-A2*

The Decree gives special power to the Chief of Staff Supreme Headquarters or the Inspector General of Police as the case may be to detain persons for acts prejudicial to public security.

(b) Such detention order is subject to review at the end of three months.

(c) It also validates detentions made pursuant to the Armed Forces and Police (Special Powers) Decree 1967 No.24, as if same was made under this Decree.

### 2 **Military Courts (Special Powers) (Amendment) Decree No.2 1979.**

Commencement 21 September 1978.

*Suppl. Fed. Off. Gaz. 66 No.2 (11 Jan. 1979) A3*

The Decree amends the Military Court (Special Powers) Decree 1977 No.4 as follows, that is -

(a) In Subsection (1) of Section 1 thereof, by the repeal of the words "in time of war or at any time during the continuance of the state of emergency in Nigeria" and

(b) by the substitution for the existing Section 9.

### 3 **Public Holidays Decree No.3 1979.**

Commencement 1 January 1979.

*Suppl. Fed. Off. Gaz. 66 No.5 (1 Feb. 1979) A5-A7*

The Decree repeals all the States' laws relating to public holidays and makes provision on a nation-wide basis for the observance of public holidays. New rules have been introduced by the Decree for days to be kept as public holidays when they fall on the weekend.

### 4 **Petroleum Profits Tax (Amendment) Decree No.4 1979.**

Commencement 1 April 1975.

*Suppl. Fed. Off. Gaz. 66 No.7 (9 Feb. 1979) A9*

The Decree amends the Subsection (2) of Section 1 of the Petroleum Profits Tax (Amendment) Decree No.55 by repealing all the words beginning from "so however" to the end of the Subsection.

### 5 **Public Order Decree No.5 1979.**

Commencement 16 February 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.9 (16 Feb. 1979) A11-A19*

The Decree repeals all Public Order Laws and Edicts in force in the States in the Federation and replaces them with a Federal Decree which, amongst other things -

(b) charges the Military Administrator with the overall responsibility for the conduct of all public assemblies, meetings and processions in each State and the police with the day to day control of same; while permitting the wearing of uniforms, prohibits the wearing of such uniforms if they resemble those used by members of the uniformed

- services or other associations;  
(c) Prohibits the formation of quasi-military associations by any person or body.

- 6 Nigerian Educational Research Council (Amendment) Decree No.6 1979.**  
Commencement 20 February 1979.  
*Suppl. Fed. Off. Gaz. 66 No.11 (1 March 1979) A21-A22*

The Decree amends Subparagraph (1) of Paragraph 1 of the Schedule to the Nigerian Educational Research Council Decree 1972 No.31, and thereby reconstitutes the membership of the Nigerian Educational Research Council.

- 7 Nigerian Law Reform Commission Decree No.7 1979.**  
This Decree shall come into operation on such a day as the Attorney General may appoint by order published in the Gazette. Commencement Date March 11, 1979.  
*Suppl. Fed. Off. Gaz. 66 No.11 (1 March 1979) A23-A29*

The Decree sets up a Law Reform Commission for Nigeria to undertake the progressive development and reform, in consonance with the norms prevailing in Nigerian society, of substantive and procedural laws applicable in this country by way of codification, elimination of anomalous or obsolete laws and general simplification of the law, and in accordance with general directions issued from time to time to the Commission by Government.

- 8 Federal Radio Corporation of Nigeria Decree No.8 1979.**  
Commencement 1 April 1978.  
*Suppl. Fed. Off. Gaz. 66 No.12 (8 March 1979) A31-A50*

The Decree establishes the Federal Radio Corporation of Nigeria which, in addition to providing effective radio broadcasting services on a national scale, will also be responsible for providing external broadcasting services.

For the purposes of effective coverage and variety, the corporation is divided into Zones to be administered by Zonal Boards and each such authority would be principally responsible for radio coverage of the Zone although capable also of national coverage.

The Decree also provides that any radio broadcasting organization owned by a State should confine itself to coverage of that State only, for the achievement of that objective, would be precluded from transmissions at such power as to exceed those specified in the Decree.

- 9 Legal Practitioners (Amendment) Decree No.9 1979.**  
Commencement 1 January 1979.  
*Suppl. Fed. Off. Gaz. 66 No.12 (8 March 1979) A51-A52*

The Decree amends the Legal Practitioners Decree 1975 No.15 and while raising the amounts payable as practising fees by various categories of legal practitioners also increases the percentage of the fees to be paid over to the Nigerian Bar Association.

- 10 Companies Income Tax (Amendment) Decree No.10 1979.**  
Commencement 27 July 1977.  
*Suppl. Fed. Off. Gaz. 66 No.12 (8 March 1979) A53.*

The Decree amends the Companies Income Tax 1961 No.22 to revoke the reciprocal exemption from tax granted on the gains or profits of a company, other than a Nigerian Company, engaged in the business of transport by sea or air.

- 11 Appropriations (1978-79) Decree No.11 1979.**  
Commencement 1 April 1979.  
*Suppl. Fed. Off. Gaz. 66 No.17 (5 April 1979) A55-A56*

The Decree provides for the issue and appropriation of ₦6,815,198,810 for the services of the Federation for the financial year ending on 31st March 1979.

- 12 Capital Transfer Tax, Decree No. 1979.**  
Commencement 1 April 1979.  
*Suppl. Fed. Off. Gaz. 66 No.18 (12 April 1979) A57-A91*

The Decree makes provision for the imposition of capital transfer tax where property is transferred to any person during his life-time or following upon the death of another person but for such property to attract this tax, its value must not be less than ₦100,000. Other provisions thereof relate to exemptions from the tax of family houses and of donations made to certain institutions and generally for the due administration of the Decree.

- 13 National Dock Labour Decree No.13 1979.**  
Commencement 9 April 1979.  
*Suppl. Fed. Off. Gaz. 66 No.18 (12 April 1979) A93-A104*

The Decree establishes the National Dock Labour Board and charges it with responsibility for the registration of dock labour employers and employees and generally for securing greater regularity of employment of dock workers and for ensuring that an adequate member of dock workers is available for the efficient performance of dock work. The Decree further provides for the training, discipline and welfare of dock workers.

- 14 Banks (Motor Vehicle Loans) (Miscellaneous Provisions) Decree No. 14 1979.**  
Commencement 4 April 1979.  
*Suppl. Fed. Off. Gaz. 66 No.18 (12 April 1979) A105-A106*

The Decree prohibits the sale, disposal or parting with possession of a motor vehicle on which a loan from a bank is still outstanding. It also provides that every licensing authority shall enter particulars relating to the loan on the register and make necessary endorsement on the motor vehicle licence.

- 15 Electoral (Amendment) Decree No.15 1979.**  
Commencement 20 April 1979.  
*Suppl. Fed. Off. Gas. 66 No.20 (26 April 1979) A107*

The Decree amends Section 34A of the Electoral Decree 1977 No.73 as inserted by the Electoral (Amendment) Decree 1978 No.32 for the existing Subsection (6) by substituting new Subsection. The Decree provides that:

- (a) In default of a candidate duly elected in accordance with Subsection 5(b) of this Section the Federal Electoral Commission shall within

seven days of the result of the election arrange for an election to be held in the House of Assembly at which the only candidate shall be the candidate who secured the highest number of votes at the election.

- (b) One among the remaining candidates who secured a majority of votes in the highest number of local government areas in the State. So however with a majority of votes where there are more than one candidate among in the highest number of Local Government Areas, the candidate among them with the highest total of votes cast at the election shall be the second candidate; and the person who has a simple majority of votes cast at such election shall be deemed to have been duly elected as Governor of the State.

**16 Bankruptcy Decree No.16 1979.**

Commencement 20 April 1979.

*Suppl. Fed. Off. Gaz.* 66 No.20 (26 April 1979) A109-A165

The Decree provides for the procedures to be followed where any person who cannot pay his debts of a specified amount could be declared bankrupt and disqualifies a bankrupt from holding certain elective and other public offices or from practising any regulated profession (except as an employee).

Other provisions relate to the discharge of bankrupts upon certain conditions, duties of trustees in bankruptcy under the surveillance of the courts, offences by bankrupts and generally for the due administration of the Decree.

**17 National Youth Service Corps (Amendment) Decree No.17 1979.**

Commencement 8 May 1979.

*Suppl. Fed. Off. Gaz.* 66 No.23 (17 May 1979) A167-A170

The Decree amends the National Youth Service Corps Decree 1973 No.24, *inter alia*, to comply with the current policy of the Directorate relating to the call-up of members of the Service Corps.

**18 Legal Aid (Amendment) Decree No.18 1979.**

Commencement 31 May 1979.

*Suppl. Fed. Off. Gaz.* 66 No.26 (7 June 1979) A171-A172

The Decree amends the Legal Aid Decree 1976 No.56 to make it clear beyond doubt that the offences in respect of which legal aid may be given extend to those specified under the Penal Code.

**19 Pool Betting and Casino Gaming (Prohibition) Decree No.19 1979.**

Commencement 16 April 1979.

*Suppl. Fed. Off. Gaz.* 66 No.26 (7 June 1979) A173-A177

The Decree prohibits pools betting and casino gaming or the continued operation or the establishment, operation and licensing of any pools betting or casino undertaking in Nigeria. Owners of casino gaming machines are however allowed up to 31st August 1979 to dispose of such machines, but thereafter any such machine found anywhere in Nigeria would be forfeited to the State.

Stiff penalties are in the Decree for contraventions of its provisions.

- 20 National Institute for Policy and Strategic Studies, Decree No.20 1979.**  
Commencement 1st January 1979.  
*Suppl. Fed. Off. Gaz. 66 No.27 (14 June 1979) A179-A186*

The Decree establishes the National Institute for Policy and Strategic Studies to serve as a centre where representatives drawn from the highest levels in the civil service, the military, the universities, the professions, political organizations, commerce, and industry and other sectors of our national life could gather by way of seminars, workshops and other action-oriented courses, studies and conferences to analyse and exchange views as to long-term national goals. The Institute would also provide advanced courses for such persons and award certificates of course attendance.

- 21 Public Complaints Commission (Amendments) Decree No.21 1979.**  
Commencement 31 May 1979.  
*Suppl. Fed. Off. Gaz. 66 No.27 (14 June 1979) A187-A188*

The Decree makes sundry amendments to the Public Complaints Commission Decree 1975 No.31 and, amongst other things, confers immunity from legal process on Public Complaints Commissioners in the performance of their official duties.

- 22 Southern Africa Relief Fund Decree No.22 1979.**  
Commencement 17 December 1979.  
*Suppl. Fed. Off. Gaz. 66 No.28 (21 June 1979) A189-A195*

The Decree sets up the Southern Africa Relief Fund and a Board of Trustees to manage the Fund. It stipulates that donations made to the Fund by individuals or by companies shall be tax-deductible.

- 23 Police (Amendment) Decree No.23 1979.**  
Commencement 1 April 1979.  
*Suppl. Fed. Off. Gaz. 66 No.28 (21 June 1979) A197-A199*

The Decree amends the Police Act 1958 (as reprinted by the Police Act (Authority to No.41) 1967 among other things to take cognisance of the reorganization of the ranks within the Nigeria Police Force following the Udoji Public Service Review Commission of 1974.

- 24 Petroleum Profits Tax (Amendment) (No.2) Decree No.24 1979.**  
Commencement 1 April 1977.  
*Suppl. Fed. Off. Gaz. 66 No.29 (28 June 1979) A201-A203*

The Decree makes sundry amendment of the Petroleum Tax Act 1975 No.15, by giving certain incentives by way of reduced taxation to companies prospecting for oil in Nigeria. The Decree takes effect retrospectively from 1st April 1977.

- 25 Pensions (Transfer of Responsibility) (United Kingdom Agreement) Decree No.25 1979.**  
Commencement 1 July 1979.  
*Suppl. Fed. Off. Gaz. 66 No.29 (28 June 1979)A205-A212*

The Decree implements the Agreement concluded between the Federal Military Government and the Government of the United Kingdom transferring from Governments in Nigeria to the British Government responsibility for the administration and payment of pensions to certain British subjects who had retired or retire from specified public services in Nigeria before 1st July 1979 and, in addition to such responsibility, for the award of pensions to those retiring after that date.

**26 Electoral (Amendment) Decree No.26 1979.**

Commencement 26 June 1979.

*Suppl. Fed. Off. Gaz. 66 No.29 (28 June 1970) A213-A214*

The Decree amends the Electoral Decree 1977 No.73 and slightly abridges the periods specified for taking certain procedural steps in connection with election petitions in order to enable petitions to be disposed of expeditiously and within the time limits laid down in Section 117 of the Decree that is -

- (a) In the case of election petition relating to the President or Vice President, not later than one month from the date of the election; and
- (b) In all other cases, not later than two months from the date of the relevant election.

**27 Corrupt Practices (Amendment) Decree No.27 1979.**

Commencement 6 July 1979.

*Suppl. Fed. Off. Gaz. 66 No.32 (12 July 1979) A215*

The Decree amends the Corrupt Practices Decree 1975 No.38 to provide that applications to commence trials under section 20 of the Decree are to be supported by proofs of evidence to be adduced at the trial rather than affidavits.

**28 Companies Income Tax Decree No.28 1979.**

Commencement 1 April 1977.

*Suppl. Fed. Off. Gaz. 66 No.33 (19 July 1979) A217-A280*

- (1) The Decree repeals and re-enacts, with sundry amendments the Companies Income Tax Act 1961 No.22 as amended and generally has effect from 1st April 1977.
- (2) The Decree *inter alia* particularly introduces the following amendments -
  - (a) Section 7(4) authorises the Federal Board of Inland Revenue to serve, in cases where personal service has proved difficult or impossible notices of assessment by posting the notice on the last known address of the company or as a last resort by advertising the same in a single issue of the Federal Gazette;
  - (b) Section 7(5) imposes stiff penalties for obstruction or the use of violence against any officers of the Board.
  - (c) Section 8(1)(g) imposes appropriate tax on income arising from use of the assets of a foreign company where no accounts have been rendered but allows a deduction of 45 per centum of such income as capital allowance and for other expenses.
  - (d) Section 9 provides for the imposition of appropriate tax on interest accruing to a foreign company from Nigeria. Subsections (6) and (7) waive such payment in stipulated cases relating to foreign and agricultural loans respectively;
  - (e) Section 40(1) makes it obligatory for every company to file an annual

- audited account under that Section.
- (f) Section 40(4) makes it obligatory for every company to submit provisional accounts within three months of the end of its accounting year.
  - (g) Section 50(1) and 56(1) provides for the reduction from 30 days to 15 days the time within which a company may object to an assessment or lodge an appeal against an assessment to the body of Appeal Commissioners respectively;
  - (h) Section 55 stipulates the procedure for enforcement after the body of Appeal Commissioners has delivered its judgement;
  - (i) Section 56 provides that appeals from the decision of the body of Appeal Commissioners to the Federal Revenue Court shall be by way of case stated and shall relate strictly to points of law.
  - (j) Section 58(4) compels every company which has submitted provisional accounts to pay appropriate tax thereon within 30 days of submission.
- (3) The Companies Income Tax Act 1961 as amended shall cease to have effect with respect to tax on income or profits of companies for all years of assessment beginning after the 31st day of March 1977.

**29 National Library (Amendment) Decree No.29 1979.**  
Commencement 12 July 1979.  
*Suppl. Fed. Off. Gaz. 66 No.33 (19 July 1979) A281-A282*

The Decree amends the National Library Decree 1970 No.29 by prescribing a three year tenure of office for every member of the board who is not an ex-officio member.

**30 Commodity Board (Amendment) Decree No.30 1979.**  
Commencement 1 April 1979.  
*Suppl. Fed. Off. Gaz. 66 No.33 (19 July 1979) A283-A285*

The Decree amends the Commodity Boards Decree 1977 No.29 to confer on the respective Commodity Boards exclusive right to the export of the processed and semi-processed products of their relevant commodities. The principal Decree had earlier conferred on the respective Boards exclusive right to the export of their relevant raw materials. It also dissolves the Nigerian Tuber and Root Crops Board and transfers its assets to the National Root Crops Production Company.

The Decree further vests the accumulated pensions funds of the defunct States Marketing Boards in the Federal Government, which now assumes responsibility for payment of the pensions of the former employees of those bodies.

**31 Nigerian Livestock and Meat Authority(Repeal etc.) Decree No.31 1979.**  
Commencement 1 February 1979.  
*Suppl. Fed. Off. Gaz. 66 No.33 (19 July 1979) A287-A288*

The Decree repeals the Nigerian Livestock and Meat Authority Decree 1971 No.42 and transfers the assets and liabilities of the Nigerian Livestock and Meat Authority to the National Livestock Production Company.

**32 Electoral (Amendment) (No.3) Decree No.32 1979.**  
Commencement 23 July 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.34 (23 July 1979) A289-A290*

The Decree amends the Electoral Decree 1977 No.73 to provide that in the case of a run-off election relative to the President, all persons elected to the National Assembly and State Assemblies shall be constituted into electoral colleges to elect one of the two most successful candidates as President while in the case of a Governor, the persons elected to the House of Assembly of the State concerned shall similarly be constituted into an electoral college for the run-off election.

**33 Federal Polytechnics Decree No.33 1979.**

Commencement 25 July 1979.

*Suppl. Fed. Off. Gaz. 66 No.35 (26 July 1979) A291-A304*

The Decree sets up six Federal Polytechnics in various parts of the country to provide full-time and part-time courses in technology, applied science, management, and other fields of study.

The Decree also makes ancillary provisions with respect to the composition and membership of Governing Council of each polytechnic, the appointment of the Rector, and other staff, students' discipline and supplemental matters.

The Decree also repeals the Yaba College of Technology Decree 1969 No.23, as amended and vests the assets of the dissolved Yaba College of Technology in the Federal Polytechnic Yaba.

**34 National Sports Commission (Amendment) Decree No.34 1979**

Commencement 25 July 1979.

*Suppl. Fed. Off. Gaz. 66 No.35 (26 July 1979) A305-A308*

The Decree makes sundry amendments to the National Sports Commission Decree 1971 No.34, and amongst other things -

- (a) reduces the membership of the Commission from 54 to 30 and abolishes the Executive Committee of the Commission.
- (b) disestablishes the National Stadium Management Board and transfers its responsibilities to the Commission;
- (c) designates the Director of Sports as the Chief Executive of the Commission.

**35 Chief Judge of the Rivers State (Extension of Period of Office)**

**(Amendment) Decree No.35 1979.**

Commencement 25 August 1978.

*Suppl. Fed. Off. Gaz. 66 No.35 (26 July 1979) A309.*

The Decree provides for the extension of period of office of the Chief Judge of the Rivers State for further period of a year.

**36 Certain Judicial Office (Extension of Period of Office) Decree No.36 1979.**

Commencement 3 October 1978.

*Suppl. Fed. Off. Gaz. 66 No.35 (26 July 1979) A311*

The Decree provides for the extension of a period of office of Mr. Justice Thomas Sheteolu Gomes by one year beyond the mandatory retirement age.

**37 Certain Judicial Office (Extension of Period of Office) (No.2) Decree No.37 1979.**

Commencement 17 November 1978.

*Suppl. Fed. Off. Gaz. 66 No.35 (26 July 1979) A313*

The Decree provides for the extension of period of office of Mr. Justice Joseph Chuma Philebosie by one year beyond the mandatory retirement age.

**38 Appropriation Decree No.38 1979.**

Commencement 1 April 1979.

*Suppl. Fed. Off. Gaz. 66 No.36 (2 Aug. 1979) A315-A316*

This Decree authorises the Accountant-General of the Federation when he receives warrants signed by the Federal Commissioner for Finance to pay out the Consolidated Revenue Fund of the Federation during the year ending 31st March 1980, the sums specified by the warrants, not exceeding in the aggregate ₦8,805,262,310. The amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Decree.

**39 Births and Deaths (Compulsory Registration) Decree No.39 1979.**

Commencement 1 September 1979.

*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A317-A323*

The Decree makes it compulsory for every birth and death occurring as from 1st September 1979 to be registered in accordance with this Decree and as supplemented by existing laws. It makes provision for the appointment of a Registrar-General to whom all returns relating to births and deaths in Nigeria (and in the case of Nigerians abroad by our diplomatic missions) shall be made from time to time and for other sundry matters for the due administration thereof. Penalties are provided for in the Decree for failure of any person responsible therefore in registering a birth or a death.

**40 Industrial Promotion Decree No.40 1979.**

Commencement 3 August 1979.

*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A325-A329*

The Decree provides that goods the importation of which is absolutely prohibited by order shall remain prohibited for a period of eight years from the operative date of such order so as to encourage the manufacture of such goods in Nigeria, and where already manufactured to facilitate expansion of production thereof, not only to satisfy domestic demand but also for export. The Decree makes it obligatory for manufacturers to ensure that the quality of the goods concerned is not below the highest standards available outside Nigeria while machinery is devised in the Decree to ensure competitive pricing of any such goods.

**41 Supreme Court (Amendment) Decree No.41 1979**

Commencement 30 July 1979.

*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A331*

Under this Decree Section 3(1) of the Supreme Court Act 1960 No.12 (as substituted by the Adaptation of Laws (Federal Provisions) order 1960 No.12 and subsequently amended by the Justices of the Supreme Court Act 1964 No.4 and the Supreme Court (Amendment) Decree 1977 No.72 which provides that the number of Justices of the Supreme Court apart from the Chief Justice of Nigeria shall be ten is hereby further amended by the substitution for the word "ten" of the word "twelve".

- 42 National Youth Service Corps (Amendment) (No.2) Decree No. 42 1979.**  
Commencement 8 May 1979.  
*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A333-A334*

The Decree further amends the National Youth Service Corps Decree 1973 No.24 to make it clear that the removal of the age requirement for compulsory service in the Youth Corps was effective from 1st July 1977 and not January 1977.

- 43 Nigerian Institute of International Affairs (Amendment) Decree No.43 1979.**  
Commencement 3 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A335*

The Decree repeals paragraph (c) of Section 2 of the Nigerian Institute of International Affairs Decree 1971 No.35 (which relates to the power of the Institute to establish branches of the Institute in Nigeria).

- 44 Nigerian National Petroleum Corporation (Amendment) Decree No.44 1979.**  
Commencement 1 October 1978.  
*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A337-A338*

The Decree amends the Nigerian National Petroleum Corporation Decree 1977 No.33 (as amended by the Nigerian National Petroleum Corporation (Amendment) Decree 1978 No.16 and amongst other things, provides for the appointment of an alternate Chairman for the Corporation to whom the Commissioner may from time to time delegate his powers.

- 45 Diplomatic Immunities and Privileges (Amendment) Decree No.45 1979.**  
Commencement 3 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A339-A340*

The Decree extends the application of the Diplomatic Immunities and Privileges Act 1962 No.42 to include national liberation movements and enables the Commissioner for External Affairs to make an order the effect of which will grant immunities and privileges to those movements affected by such order and their representatives in Nigeria.

- 46 Kainji Lake National Park Decree No.46 1979.**  
Commencement 30 July 1979.  
*Suppl. Fed. Off. Gaz. 66 No.37 (9 Aug. 1979) A341-A357*

The Decree establishes the Kainji Lake National Park as well as a Management Board for the purpose of the control and management of the Park.

The Decree also makes other provisions for the protection of objects of aesthetic and historic interest and the conservation and protection of the vegetation and the wildlife within the Park and makes incidental provisions for the effective operation of the Decree.

- 47 Nigerian National Heroes Register Decree No.47 1979.**  
Commencement 10 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.38 (16 Aug. 1979) A359-A361*

The Decree provides for the establishment of the Nigerian National Heroes Register in which shall be permanently inscribed the names of Nigerians (alive or dead) deserving of a place of honour in our national history.

- 48 Federal Mortgage Bank of Nigeria (Amendment) Decree No.48 1979.**  
Commencement 10 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.38 (16 Aug. 1979) A363*

Consequent upon the acquisition by the Central Bank of 40 percent equity shares in the Federal Mortgage Bank, the Decree amends the Federal Mortgage Bank of Nigeria Decree 1977 No.7 to increase the representation of the Central Bank on the Board of the Federal Mortgage Bank.

- 49 Federal Loans Board (Repeal) Decree No.49 1979.**  
Commencement 10 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.38 (16 Aug. 1979) A365*

Under this Decree Section 6 of the Interpretation Act 1964 No.1 the Federal Loans Board Act 1961 No.59 (formerly entitled the Industrial Loans (Lagos and Federation) Act) is hereby repealed and the Industrial Loans (Lagos and Federation) (Amendment) Act 1958 No.51 and Industrial Loans (Lagos and Federation) (Change of Title) Act 1961 No.59 are consequentially repealed.

- 50 Sales by Auction Decree No.50 1979.**  
Commencement 10 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.38 (16 Aug. 1979) A367-A368*

The Decree amends the Sales by Auction laws applicable in various States of Nigeria and, amongst other things, fixes new rates of commission on sales carried out by auctioneers and provides that advertisement and other pre-auction expenses shall be borne by auctioneers.

- 51 National Civic Registration Decree No.51 1979.**  
Commencement 1 September 1979.  
*Suppl. Fed. Off. Gaz. 66 No.39 (23 Aug. 1979) A369-A384*

The Decree introduces a system of National Civil Registration for every Nigerian citizen of or above the age of 18 years and specifies the procedure to be followed on application for such registration.

The Decree creates offences and prescribes penalties for those offences and further makes ancillary provisions for the effective operation of the Scheme.

- 52 National Eye Centre Decree No.52**  
Commencement 20 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.39 (23 Aug. 1979) A385-A396*

The Decree establishes the National Eye Centre which shall be a hospital specialising in ophthalmology for the prevention and cure of the eye defects and diseases and the prevention of blindness.

The Decree also establishes a Board which will be the governing body of the Centre and an Education Committee which will have responsibility for the Centre's academic affairs.

- 53 Nigerian National Merit Award Decree No.53 1979.**  
Commencement 23 June 1979.  
*Suppl. Fed. Off. Gaz. 66 No.39 (23 Aug. 1979) A397-A401*

The Decree institutes a national prize of the highest order to be known as the Nigerian National Merit Award, which would normally be made annually to citizens of Nigeria for intellectual and academic attainments and who have made valuable contributions to national endeavour in the field of science, technology, medicine, the humanities or arts and culture and any other field of human endeavour recognised for that purpose.

The scheme would be administered by an independent Board of Trustees, while the Endowment Fund from which prizes (of not less than ₦10,000 each) would be paid, and would be derived from Government, philanthropic organization and contributions from private individuals.

- 54 Employees Housing Schemes (Special Provisions) Decree No. 54 1979.**  
Commencement 20 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.39 (23 Aug. 1979) A403-A408*

The Decree makes it obligatory for every employer of labour so designated by order to establish, execute and maintain a housing scheme for its employees in every State or part thereof, where its establishment is not less than 500 employees. The Federal Commissioner for labour, Youth and Sports is empowered by the Decree to extend the scheme to undertakings with less than 500 employees and to grant exemptions where the circumstances so warrant.

Stiff penalties are provided in the Decree for any contraventions thereof by any designated employer, while sundry administrative and other measures are made in the other provisions therein for the due implementation of the scheme.

- 55 Legal Aid (Amendment) (No.2) Decree No.55 1979.**  
Commencement 2 May 1977.  
*Suppl. Fed. Off. Gaz. 66 No.39 (23 Aug. 1979) A409-A410*

The Decree amends the Legal Aid Decree 1976 No.56 to provide that service in the Legal Aid Council shall be approved service for the purposes of the grant of pensions.

- 56 Acquisition of Assets (British Petroleum Company Limited) Decree No.56 1979.**  
Commencement 1 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.41 (31 Aug. 1979) A411-A413*

The Decree provides for the transfer of all the shares held by the British-registered company referred to as the British Petroleum Company in BP Nigeria Limited and all interests appertaining thereto in the Shell-BP Petroleum Development Company of Nigeria Limited to the Nigerian National Petroleum Corporation. The Corporation will pay compensation for the shares so acquired in accordance with the formulas laid-down in the Decree.

- 57 Statistics (Amendment) Decree No.57 1979.**  
Commencement 30 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.42 (6 Sept. 1979) A415-A416*

The Decree amends the Statistics Act 1958 No.193 and makes it an offence for any person who fails to furnish information, estimates and returns when required to do so by the Director of Statistics.

- 58 Nigerian Institute of Social and Economic Research (Amendment) Decree No.58 1979.**  
Commencement 30 August 1979.  
*Suppl. Fed. Off. Gaz. 66 No.42 (6 Sept. 1979) A417*

The Decree amends the Nigerian Institute of Social and Economic Research Decree 1977 No.70 to enhance the power of the Commissioner for Economic Development to give directions to the governing Council of the Institute.

- 59 Federal Court of Appeal (Amendment) Decree No.59 1979**  
Commencement 31 August 1978.  
*Suppl. Fed. Off. Gaz. 66 No.42 (6 Sept. 1979) A419.*

The Decree amends paragraph (b) of Subsection (2) of Section 25 of the Federal Court of Appeal Decree 1976 No.43, and provides that the period for giving notice of appeal or notice of application for leave to appeal in an appeal in a criminal cause or matter shall, be "ninety" instead of "thirty".

- 60 National Steel Council Decree No.60 1979.**  
Commencement 18 September 1979.  
*Suppl. Fed. Off. Gaz. 66 No.44 (20 Sept. 1979) A421-A428*

The Decree establishes the National Steel Council charged with responsibility for the Central Planning of the iron and steel industry, exploration (in collaboration with other federal authorities) for iron ore and related minerals required by that industry, research and development relating thereto and generally for advising the Federal Government on formulation of national policy concerning the iron and steel industry.

In addition, the Decree dissolves the Nigerian Steel Development Authority established by Decree No.19 of 1971 and provides for its assets and liabilities to be shared between this Council and the Federal Government-owned iron ore mining company and the iron and steel still plants.

- 61 Nigerian Film Corporation Decree No.61 1979.**  
Commencement 20 Sept. 1979.  
*Suppl. Fed. Off. Gaz. 66 No.44 (20 Sept. 1979) A429-A435*

The Decree establishes a body to be known as the Nigerian Film Corporation charged with responsibility for the development of the film industry in Nigeria. Amongst other functions, the Corporation is empowered to produce films both for domestic consumption and for export and to encourage local talents by way of financial and other support and training.

- 62 Energy Commission of Nigeria Decree No.62 1979.**  
Commencement 14 September 1979.  
*Suppl. Fed. Off. Gaz.* 66 No.44 (20 Sept. 1979) A437-A440

The Decree establishes the Energy Commission of Nigeria and charges it with responsibility for co-ordinating and general surveillance over the systematic development of the various energy resources of Nigeria.

- 63 Local Loans (Registered Stock and Securities) (Amendment) Decree No.63 1979.**  
Commencement 1 June 1977.  
*Suppl. Fed. Off. Gaz.* 66 No.44 (20 Sept. 1979) A441

The Decree changes the title of the Chief Accountant of the Central Bank to the Director of Domestic Operations to reflect the correct designation following the restructuring of the departments of the Bank.

- 64 National Electric Power Authority (Amendment) Decree No.64 1979.**  
Commencement 18 September 1979.  
*Suppl. Fed. Off. Gaz.* 66 No.44 (20 Sept. 1979) A443

Under this Decree Part I of Schedule 1 of the National Electric Power Authority Decree 1972 No.24 (which deals with membership of the Board), as amended by the National Electric Power Authority (Amendment) Decree 1977, No.35 is further amended by deleting paragraph 2 and substitutes a new paragraph.

The Decree provides that the Board shall consist of a Chairman appointed by the Federal Executive Council, other members are

- (a) a representative of the Federal Ministry of Economic Development;
- (b) the Director, Electrical Inspectorate Services, Ministry of Mines and Power;
- (c) the General Manager of the Authority;
- (d) seven other persons appointed by the Federal Executive Council.

- 65. National Honours (Amendment) Decree No.65 1979.**  
Commencement 14 September 1979.  
*Suppl. Fed. Off. Gaz.* 66 No.44 (20 Sept. 1979) A445

The Decree transfers to the Nigeria Police Council the power to approve the award of police medals pursuant to the National Honours Act 1964 No.5.

- 66 Ports Decongestion Committee Decree No.66 1979.**  
Commencement 24 January 1978.  
*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A447-A450.

The Decree establishes an interim Ports Decongestion Committee for the purpose, *Inter alia*, of clearing transit sheds and Government ware-houses located in Nigerian sea ports, international airports and one customs border station of prohibited goods, goods under licence and overtime and abandoned goods.

- 67 National Medical College Decree No.67 1979.**  
Commencement 24 September 1979.  
*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A451-A457

The Decree establishes a National Medical College and charges it with responsibility for the conduct of professional post-graduate examination of candidates in the various specialised branches of medicine, surgery, obstetrics, and gynaecology, and dental surgery. The College is to consist of a Governing Board, which will be the governing body of the College; a Senate, which will have responsibility for the College's academic affairs, and Faculty Boards, which shall have responsibility for the conduct of examinations.

**68 Medical and Dental Practitioners (Amendment) Decree No.68 1979.**

Commencement 24 September 1979.

*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A459-A461

The Decree amends the Medical and Dental Practitioners Act 1963 No.9, to provide for the enlargement of the membership of the Nigeria Medical Council and to enable that Council among other things to maintain a separate register for consultants. The Act is also amended to enlarge the disciplinary powers of the Medical and Dental Practitioners' Disciplinary Tribunal to include power to suspend or admonish an erring medical or dental practitioner.

**69 Centre for Black and African Arts and Civilization Decree No. 69 1979.**

Commencement 24 September 1979.

*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A463-A468

The Decree establishes the Centre for Black and African Arts and Civilisation and a Board for the management of the affairs of the Centre. The Centre is charged with the general duty of preserving for public use creative work of value emanating from the 1977 Second World Black and African Festival of Arts and Culture and similar cultural manifestations, past or future.

**70 National Office of Industrial Property Decree No.70 1979.**

Commencement 24 September 1979.

*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A469-A479

The Decree establishes the National Office of Industrial Property to monitor, on a continuing basis, the transfer of foreign technology to Nigeria. For this purpose, the National Office is empowered to scrutinise every contract or agreement relating to transfer of technology before registration thereof.

Penalties are provided for in the Decree for any contravention of its provisions, while foreign exchange will not be released in respect of any contract or agreement which is not so registered.

**71 Securities and Exchange Commission Decree No.71 1979.**

Commencement 1 April 1978.

*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A481-A486

The Decree establishes the Security and Exchange Commission and vests it with the functions, among other things, of determining the price at which the initial securities of a company are to be sold to the public, the timing and amount of any subsequent issues, registration of all securities proposed to be offered for sale to the public and generally maintaining a surveillance over the securities market.

**72 Nigerian Export Promotion Council (Amendment) Decree No.72 1979.**

Commencement 24 September 1979.

*Suppl. Fed. Off. Gaz.* 66 No.46 (27 Sept. 1979) A487-A490

The Decree makes sundry amendments to the Nigerian Export Promotion Council Decree 1976 No.26, and provides for -

- (a) the reconstitution of membership of the Council;
- (b) the appointment of a Director and other employees of the Council and the provision of pensions in respect of their service; and
- (c) the establishment of Export Committees in the States in the Federation to assist the Council in promoting exportation of the principal export products of the State concerned.

**73 Kaduna Polytechnic Decree No.73 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A491-A496*

The Decree repeals and re-enacts the Kaduna Polytechnic Decree 1968 No.28, and makes fresh provision for the constitution of a new authority to perform the functions formerly discharged by the dissolved Interim Common Services Agency.

**74 University Teaching Hospital(Reconstitution of Boards)Decree No.74 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A497-A499*

The Decree prescribes a new administrative set up for certain teaching hospitals in the Federation controlled by the Government of the Federation and makes minor consequential amendments to the laws setting up the hospital affected.

**75 Legal Practitioners (Amendment) (No.2) Decree No.75 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A501-A502*

The Legal Practitioners Decree 1975 No.15, has provided that the Attorneys-General in the Federation shall take precedence before all other lawyers in any court in Nigeria and the Decree makes it clear that this right to precedence extends to the right of the law officers to sit in the inner bar of courts of law in Nigeria.

**76 National Salt Company of Nigeria Limited (Take-Over) Decree No.76 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A503-A504*

The Decree provides for the complete take-over by the Federal Military Government of the shares held in the National Salt Company of Nigeria Limited by certain private interests and for the abatement of any legal proceedings pending in court against that company.

**77 National Commission for Museums and Monuments Decree No.77 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A505-A522*

The Decree provides for the dissolution of both the Antiquities Commission and the Federal Department of Antiquities and their merger to form the National Commission of Museums and Monuments. While repealing various enactments relating to antiquities, the Decree consolidates most of the provisions thereof and

makes fresh provisions in connection with the declaration of national monuments. The penalties for the destruction are unconsiderably stiffened up.

The procedure to be followed in relation to the exportation of antiquities is also spelt out in the Decree.

**78 Industrial Arbitration Tribunal (Variation of Certain Award) Decree No.78 1979.**

Commencement 1 April 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A523-A525*

The Decree varies the award made by the Industrial Arbitration Tribunal in respect of a trade dispute which arose between the management of Nigeria Airways Limited and the Airline Pilots Association of Nigeria and substitutes new salary scales and related conditions of service. However, affected employees who had been on higher salary scale previously would continue to earn same on a personal basis.

**79 Bayero University Decree No.79 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979)A527-A548*

The Decree provides for the establishment and incorporation of the Bayero University and makes comprehensive provisions for its due administration.

**80 University of Calabar Decree No.80 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A549-A570*

The Decree provides for the establishment and incorporation of the University of Calabar and makes comprehensive provisions for its due administration.

**81 University of Ilorin Decree No.81 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A571-A592*

The Decree provides for the establishment and incorporation of the University of Ilorin and makes comprehensive provisions for its due administration.

**82 University of Jos Decree No.82 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A593-A614*

The Decree provides for the establishment and incorporation of the University of Jos and makes comprehensive provisions for its due administration.

**83 University of Maiduguri Decree No.83 1979.**

Commencement 28 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A615-A636*

The Decree provides for the establishment and incorporation of the University of Maiduguri and makes comprehensive provisions for its due administration.

- 84 University of Port Harcourt Decree No.84 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A637-A658*

The Decree provides for the establishment and incorporation of the University of Port Harcourt and makes comprehensive provisions for its due administration.

- 85 University of Sokoto Decree No.85 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A659-A680*

The Decree provides for the establishment and incorporation of the University of Sokoto and makes comprehensive provisions for its due administration.

- 86 Trade Unions (Amendment) Decree No.86 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A681-A682*

The Decree amends the Trade Unions Decree 1973 No.31 to provide that the right of a worker to join or hold office in a trade union shall henceforth be determined only on the basis of a possible conflict of that person's loyalties to either the trade union or the management as a result of such membership.

- 87 River Basins Development Authorities Decree No.87 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A683-A693*

The Decree repeals and consolidates the River Basins Development Authorities Decree 1976 No.25, and the Niger Delta Basin Development Authority Decree 1976 No.37, and provides for the continuing in being of the 11 statutory corporations concerned that is to say -

- (a) The Sokoto-Rima River Basin Development Authority;
- (b) The Hadejia Jama'are River Basin Development Authority;
- (c) The Chad Basin Development Authority;
- (d) The Upper Benue River Basin Development Authority;
- (e) The Lower Benue River Basin Development Authority;
- (f) The Cross River Basin Development Authority;
- (g) The Anambra Imo River Basin Development Authority;
- (h) The Niger River Basin Development Authority;
- (i) The Ogun-Oshun River Basin Development Authority;
- (j) The Benin-Owena River Basin Development Authority; and
- (k) The Niger Delta Basin Development Authority.

Each Authority is vested with powers to develop and manage within its area the projects specified in Section 4 of the Decree.

- 88 Banking (Amendment) Decree No.88 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A695-A700*

The Decree amends the Banking Decree 1969 No.1 *Inter alia* to extend the application of its provisions to the operations of merchant banks.

- 88 Nursing and Midwifery (Registration etc.) Decree No.88 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A701-A719*

The Decree establishes the Nursing and Midwifery Council of Nigeria for the registration by one body of nurses and midwives in Nigeria in place of two separate ones in the past. The Decree also establishes a State Nursing and Midwifery Committee for each State of the Federation.

The Decree provides for a disciplinary tribunal for the discipline or admonition of erring members of the profession.

- 90 Abandoned Properties Decree No.90 1979**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A721-A722*

The Decree authorises the Abandoned Properties Implementation Committee set up by the Federal Government to sell abandoned properties.

- 91 Orthopaedic Hospitals Management Board Decree No.91 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A723-A734*

The Decree establishes a Management Board for the running of the orthopaedic hospital established by the Federal Government and provides for their affiliation with teaching hospitals mentioned in the Decree.

- 92 Psychiatric Hospitals Management Board Decree No.92 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A735-A745*

The Decree establishes a Management Board for the running of the psychiatric hospitals established by the Federal Government and provides for their affiliation with teaching hospitals mentioned in the Decree.

- 93 Defence Industries Corporation of Nigeria (Amendment) Decree No.93 1979.**  
Commencement 15 February 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A747-A748*

The Decree amends Section 3 of the Defence Industries Corporation of Nigeria Act 1964 No.14 by substituting Section 3. The Decree provides that the Commissioner may appoint a Military officer of the rank of Brigadier or above to be the Director-General of the Corporation. The responsibility of the Director-General is to co-ordinate, harmonise, and supervise the general planning of defence and allied industries. He is to encourage other industries within the economy to produce for the general consumer as well as for the armed forces.

- 94 Land Use Decree (Validation of Certain Edicts etc.) Decree No.94 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A749-A750*

In lieu of regulations which State Governments are authorised to issue pursuant to the Land Use Decree 1978 No.5, some of them have made Edicts and the purpose of the Decree is to regularise the situation accordingly.

- 95 Petroleum Profits Tax (Amendment) (No.3) Decree No.95 1979.**  
Commencement Sections 3, 4 and 5 1 April 1977 and other Sections 1 January 1978.  
*Suppl. Fed. Off. Gaz. Extra. 66 No. 48 (29 Sept. 1979)*

The Decree amends the Petroleum Profits Act 1959 No.15, to extend the effect of its provisions to companies engaged in liquified natural gas operations.

- 96 Federal Savings Bank (Amendment) Decree No.96 1979.**  
Commencement 30 November 1977.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A757-A759*

The Decree amends the Federal Savings Bank Decree 1974 No.38 and substituted new Sections for Sections 3, 4 and 5. The Decree provides the establishment composition, etc. of the Board of the Bank. The Board is charged with the general duty of approving the annual budget of the Bank, recommending to the Commissioner any variations in the rate of interest giving guidelines to the Managing Director etc.

- 97 Armed Forces (Disciplinary Proceedings) (Special Provisions) Decree No.97 1979.**  
Commencement 29 July 1975.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A761-A762*

The Decree enables the appropriate Council to take disciplinary proceedings against any person subject to military law irrespective of the institution or contemplation of criminal proceedings against him in any court on substantially the same grounds as that on which he is to be disciplined.

- 98 Finance (Miscellaneous Taxation Provisions) Decree No.98 1979.**  
Commence 1 April 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A763-A770*

The Decree amends the Income Tax Management Act 1961 No.21, the Income Tax (Armed Forces and other Persons) Decree 1972 No.51 and the Companies Income Tax 1979 No.10 respectively to incorporate the tax measures introduced by, and previously to, the 1979-80 budget.

- 99 Associated Gas Re-Injection Decree No.99 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A771-A772*

The Decree provides that notwithstanding the provision of Regulation 42 of the Petroleum (Drilling and Production) Regulations 1969, every company producing oil and gas in Nigeria, shall not later than 1 April 1980 submit to the Commissioner a preliminary programme for:

- (a) schemes for the viable utilization of all associated gas produced from a field or groups of fields;
- (b) project or projects to re-inject all gas produced in association with oil

but not utilized in an industrial project. Every company producing oil and gas in Nigeria shall submit detailed plans for implementation of gas re-injection. Companies engaged in the production of oil or gas shall not after 1 January 1984 flare gas produced in association with oil without the permission in writing of the Commissioner.

- 100 Supplementary Appropriation (1979-80) Decree No.100 1979.**  
Commencement 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A773-A774*

The Decree increases the amount specified in Section 1 of the Appropriation Decree, 1979 by N2,166,189,120 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.

- 101 The Daily Times of Nigeria Limited (Transfer of Certain Shares) Decree No.101 1979.**  
Commencement 1 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A775-A777*

The Decree regularises the situation concerning the transfer in 1975 of part of the share-holding of certain persons in the Daily Times of Nigeria Limited to the National Insurance Corporation of Nigeria and provides for payment therefore by the Corporation where this has not been done already.

- 102 Pensions Decree No.102 1979.**  
Commencement 1 April 1974  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A779-A794*

The Decree consolidates all enactments dealing with pensions, war pensions and disability benefits and gratuities for civilian employees of the public service of the Federation. The provisions have taken into account the new pensions and gratuities scales devised for public officers by the Udoji Public Service Review Commission in 1974.

- 103 Armed Forces Pensions Decree No.103 1979.**  
Commencement 1 April 1974.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A795-A810*

The Decree consolidates all enactments dealing with pensions, war pensions and disability benefits and gratuities for members of the armed forces of the Federation. The provisions have taken into account the new pensions and gratuities scales devised for the armed forces following a similar exercise carried out in relation to the other arms of the public service by Udoji Public Service Review Commission.

- 104 Constitution of the Federal Republic of Nigeria (Amendment) Decree No.104 1979.**  
Commencement Section 1-10 1 October 1979; and others 28 September 1979.  
*Suppl. Fed. Off. Gaz. Extra. 66 No.48 (29 Sept. 1979) A811-A821.*

Certain doubts have arisen as to the meaning or purport of some of the provisions of the Constitution of the Federal Republic of Nigeria 1979 and the Decree amends the Constitution to remedy the situation.

Fresh provisions have also been made, amongst others, in relation to run-off elections, issue of proclamations for convening and dissolution of Assemblies are in respect of the exclusive and concurrent legislative lists.

**105 Constitution of the Federal Republic of Nigeria (Certain Consequential Repeals, etc.) Decree No.105 1979.**

Commencement 30 September 1979.

*Suppl. Fed. Off. Gaz. Extra. 66* No.48 (29 Sept. 1979) A823-A826.

Following the promulgation of the Constitution of the Federal Republic of Nigeria in September 1978 a number of Decrees which would have been obstructive of free political activities were repealed. This Decree completes the exercise by repealing certain Decrees made since January 1966 up to date which might not be in consonance with the new Constitution.

The Robbery and Firearms (Special Provisions) Decree 1970 No.47, the Counterfeit Currency (Special Provisions) Decree 1974 No.22 and the Regulated and other Professions (Miscellaneous Provisions) Decree 1978 have however been suitably modified to bring them into line with the Constitution.

## Acts 1980

**1 National Science and Technology Act, No.1 1980.**

Commencement 24 January 1980.

*Suppl. Fed. Off. Gaz.* 67 No.11 (14 Feb. 1980) A1-A5

The Act makes provision for the dissolution of the National Science and Technology Development Agency and the transfer of its functions, staff, assets and liabilities to the Minister of Science and Technology.

**2 Financial Year Act No.2 1980.**

Commencement 1 April 1980.

*Suppl. Fed. Off. Gaz.* 67 No.36 (31 July 1980) A7

The Act provides for the alteration of the financial year and for the appointment of the new period January to December as being the financial year.

**3 Police Service Commission (Membership) Act No.3 1980**

Commencement 2 April 1980.

*Suppl. Fed. Off. Gaz.* 67 No.36 (31 July 1980) A9

The Act makes provision for the number of persons to constitute membership of the Police Service Commission as required by the Constitution of the Federal Republic of Nigeria.

**4 Army (Amendment) Act No.4 1980.**

Commencement 2 April 1980.

*Suppl. Fed. Off. Gaz.* 67 No.36 (31 July 1980) A11

Under this Act Subsections (1) and (2) of Section 7 of the Nigerian Army Act 1960 No.26 as amended by Section 1 of the Forces Acts (Amendment) Decree 1976 No.17, there shall be substituted new Subsections.

The Act makes provision for the number of persons to constitute membership of the Army Council.

**5 Air Force (Amendment) Act No.5 1980.**

Commencement 2 April 1980.

*Suppl. Fed. Off. Gaz.* 67 No.36 (31 July 1980) A13

Under this Act Section 4 of the Air Force Act 1964 No.11 as amended by Section 2 of Forces Acts (Amendment) Decree 1976, was substituted by a new Section.

The Act makes provision for the number of persons to constitute the membership of the Air Force Council.

**6 Navy (Amendment) Act No.6 1980.**

Commencement 2 April 1980.

*Suppl. Fed. Off. Gaz.* 67 No.36 (31 July 1980) A15

Under this Act Section 4 of the Navy Act 1964 as amended by Section 2 of the Forces Acts (Amendment) Decree 1976 was substituted by a new Section.

The Act makes provision for the number of persons to constitute membership of the Navy Board.

**7 Supplementary Appropriation (1979-1980) Act No.7 1980.**

Commencement 2 April 1980.

*Suppl. Fed. Off. Gaz. 67 No.36 (31 July 1980) A17-A18*

The Act authorises the issue out of the Consolidation Revenue Fund of the Federation of one billion and four hundred and thirty-four million naira (₦1,343,000,000) for the purpose of making further provision for the service of the Federation in respect of the financial year ending on the 31st March 1980; and to appropriate that sum for the purposes specified in this Act.

**8 Appropriation Act No.8 1980.**

Commencement 30 June 1980.

*Suppl. Fed. Off. Gaz. 67 No.36 (31 July 1980) A19-A20*

The Act authorises the issue out of the Consolidated Revenue Fund of the Federation of Nine billion, forty-one million, two hundred and seventy-nine thousand naira (₦9,041,279,000) for the service of the Federation in respect of the financial year commencing on 1st April and ending on 31st December 1980.

## Acts 1981

- 1 Allocation of Revenue (Federation Account, etc.) Act No.1 1981.**  
Commencement 1 January 1981.  
*Suppl. Fed. Off. Gaz. Extra. 6 No.6 (3 Feb. 1981) A1-A5*

The Act prescribes the basis for distribution of revenue accruing to the Federation account between the Federal and State Governments and the Local Government Councils in the States; the formula for distribution amongst the States *inter/se*; the proportion of the total Revenue of each State to be contributed to the State Joint Local Government account; and for other purposes connected therewith.

- 2 Finance Act No.2 1981.**  
Commencement 1 April 1980.  
*Suppl. Fed. Off. Gaz. Extra. 68 No.15 (20 March 1981) A7-A35*

The Act makes provision for the prohibition of certain imports and exports; for the amendment of certain fiscal laws to alter certain customs and excise duties, and for purposes No.2 connected therewith.

- 3 Appropriation Act No.3 1981.**  
Commencement 8 May 1981.  
*Suppl. Fed. Off. Gaz. Extra. 68 No.48 (30 Sept. 1981)A37-A38*

The Act authorises the issue out of the Consolidated Revenue Fund of the Federation of eight billion, four hundred and thirty million, eight hundred and ninety-seven thousand, six hundred and seventy naira (₦8,430,897,670) for the service of the Federation for the period of twelve months commencing on 1st January and ending on 31st December, 1981.

- 4 Nigerian Council for Management Act No.4 1981.**  
Commencement 19 August 1981.  
*Suppl. Fed. Off. Gaz. Extra 68 No.48 (30 Sept. 1981) A39-A40*

The Act amends Subsection (1) of Section 3 of the Nigerian Council for Management Development Act 1976 No.51, and makes provision for reconstitution of the Nigerian Council for Management Development.

- 5 National Assembly Service Commission Act No.5 1981.**  
Commencement 19 August 1981.  
*Suppl. Fed. Off. Gaz. Extra. 68 No.48 (30 Sept. 1981) A41-A52*

The Act provides for the establishment of the National Assembly Service Commission and to empower the Commission to appoint the Clerk to the National Assembly and other staff of the National Assembly and for purposes connected therewith.

- 6 National Minimum Wage Act No.6 1981.**  
Commencement 3 September 1981.  
*Suppl. Fed. Off. Gaz. Extra. 68 No.48 (30 Sept. 1981) A53-A57*

The Act prescribes a national minimum wages for workers and other matters connected therewith.

- 7 River Basin Development Authority (Amendment) Act No.7 1981.**  
Commencement 1 October 1981.  
*Suppl. Fed. Off. Gaz.* 69 No.2 (14 Jan. 1982) A59-A62

The Act amends the River Basin Development Authority Act 1979 No.87, and makes provision for the reconstitution of the membership of the eleven River Basins Development Authorities in Nigeria.

- 8 Nigerian Shippers' Council (Amendment) Act No.8 1981.**  
Commencement 1 October 1981.  
*Suppl. Fed. Off. Gaz.* 69 No.2 (14 Jan. 1981) A63-A64

The Act amends the Nigerian, Shippers' Council Decree 1978 No.13, and made provision for reconstitution of membership of the Nigerian Shippers' Council.

- 9 Securities and Exchange Commission (Amendment) Act No.9 1981.**  
Commencement 1 October 1981.  
*Suppl. Fed. Off. Gaz.* 69 No.2 (14 Jan. 1982)

The Act amends the Securities and Exchange Commission Decree 1979 No.71, and made provision for reconstitution of membership of the Securities and Exchange Commission.

- 10 National Insurance Corporation of Nigeria (Amendment) Act No.10 1981.**  
Commencement 1 October 1981.  
*Suppl. Fed. Off. Gaz.* 69 No.2 (14 Jan. 1982) A67-A68

The Act amends the National Insurance Corporation of Nigeria Decree 1969 No.22, and makes provision for reconstitution of membership of the National Insurance Corporation of Nigeria.

- 11 Nigeria Reinsurance Corporation (Amendment) Act No.11 1981.**  
Commencement 1 October 1981.  
*Suppl. Fed. Off. Gaz.* 69 No.2 (14 Jan. 1982) A69

The Act amends the Nigeria Reinsurance Corporation Decree 1977 No.49. The Act makes provision for reconstitution of membership of the Nigeria Reinsurance Corporation.

## Acts 1982

- 1 Allocation of Revenue (Federation Account, etc.) Act No.1 1982.**  
Commencement 22 January 1982.  
*Suppl. Fed. Off. Gaz.* 69 No.8 (18 Feb. 1982) A1-A5

The Act prescribes the basis for distribution of revenue accruing to the Federation account between the Federal and State Governments and the Local Government Councils in the States; the formula for distribution amongst the States *inter/se*, the proportion of the total revenue of each State to be contributed to the State Joint Local Government Account; and for other purposes connected therewith.

- 2 Economic Stabilisation (Temporary Provisions) Act No.2 1982.**  
Commencement 20 April 1982.  
*Suppl. Fed. Off. Gaz. Extra.* 69 No.17 (20 April 1982) A7-A8

The Act empowers the President to issue Provisional orders in respect of Customs and Excise Duties Import and Export Prohibition and for other purposes connected therewith.

- 3 Act was vetoed.**

- 4 National Electric Power Authority (Amendment) Act 1982.**  
Commencement 17 June 1982.  
*Suppl. Fed. Off. Gaz. Extra.* 69 No.38 (11 Aug. 1982) A19

The Act amends the National Electric Power Authority (NEPA) Decree 1972 No.35 and Decree 1979 No.64, and makes provisions for the reconstitution of the Board of Directors of the National Electric Power Authority.

- 5 Appropriation Act No.5 1982.**  
Commencement 27 April 1982.  
*Suppl. Fed. Off. Gaz. Extra.* 69 No.38 (11 Aug. 1982) A21-A22

The Act authorises the issue out of the Consolidated Revenue Fund of the Federation of the six billion, seven hundred and fifty-eight million, one hundred and twenty-three thousand, three hundred and sixty naira (N6,758,123,360) for the service of the Federation for the period of twelve months commencing on 1st January and ending on 31st December 1982.

- 6 Nigerian Coal Corporation (Amendment) Act No.6 1982.**  
Commencement 17 June 1982.  
*Suppl. Fed. Off. Gaz. Extra.* 69 No.38 (11 Aug. 1982) A23

The Act amends the Nigerian Coal Corporation Decree 1977 No.38, and makes provision for the number of persons to constitute membership of the Nigerian Coal Corporation.

- 7 Federal Court of Appeal (Amendment) Act No.7 1982.**  
Commencement 15 July 1982.  
*Suppl. Fed. Off. Gaz. Extra.* 69 No.38 (11 Aug. 1982) A25-A26

The Act amends Section 1,3,4,8,21,31,32 of the "Principal Act" means Federal Court of Appeal Decree 1976 and for purposes connected therewith.

- 8 Election Act No.8 1982.**  
Commencement 5 August 1982.  
*Suppl. Fed. Off. Gaz. Extra. 69* No.38 (11 Aug. 1982) A27-A114

The Act regulates the conduct of presidential and gubernatorial elections; elections to the National Assembly and Houses of Assembly of the States in the Federation and for other purposes connected therewith.

- 9 Creation of States and Boundary Adjustments (Procedure) Act No. 9 1982.**  
Commencement 15 November 1982.  
*Suppl. Fed. Off. Gaz. 69* No.58 (18 Nov. 1982) A115-A120

The Act regulates the procedure for the creation of new states and boundary adjustments and for matters connected therewith.

## Acts 1983

- 1 **Energy Commission of Nigeria (Amendment) Act No.1 1983.**  
Commencement 17 March 1983.  
*Suppl. Fed. Off. Gaz.* 70 No.17 (7 April 1983) A1-A3

The Act amends the Energy Commission of Nigeria Act 1979 No.62, and substitutes a new Subsection. The Act provides that the Commission shall concern itself with energy sources that is fossil fuel; solar; bio and agro mass; and such other energy sources as the President may from time to time determine.

- 2 **African Charter on Human and Peoples' Rights (Ratification and Enforcement) Act No.2 1983.**  
Commencement 17 March 1983.  
*Suppl. Fed. Off. Gaz.* 70 No.17 (7 April 1983) A5-A19

The Act enable effect to be given in the Federal Republic of Nigeria to the African Charter on Human and Peoples' Rights done in Banjul on the 19th day of January 1981 and for purpose connected therewith.

- 3 **Industrial Arbitration Tribunal (Variation and Certain Award) (Repeat) Act No.3 1983.**  
Commencement 26 May 1983.  
*Suppl. Fed. Off. Gaz.* 70 No.321 (30 June 1983) A21

The Act repeals the Industrial Arbitration Tribunal (Variation of Certain Award) Decree 1979 No.78 and for purposes connected therewith.

- 4 **Appropriation Act No.4 1983.**  
Commencement 26 May 1983.  
*Suppl. Fed. Off. Gaz.* 170 No.29 (9 June 1983) A23-A24

The Act authorises the issue out of the Consolidated Revenue Fund of the Federation of five billion, five hundred and sixty million, nine hundred and thirty seven thousand, eight hundred and fifty naira (₦5,560,937,850) for the service of the Federation for the period of twelve months commencing on 1st January and ending on 31st December 1983.

- 5 **Electoral (Amendment) Act No.5 1983.**  
Commencement date not stated.  
*Suppl. Fed. Off. Gaz.* 70 No.29 (9 June 1983) A25-A30

The Act amends Sections 29, 30, 39, 49, 62, 64, 66, 67, 68, 70, 82, 93 and 120 and from pp 1 of the Electoral Act 1982 No.8.

- 6 **National Open University Act No.6 1983.**  
Commencement 22 July 1983.  
*Suppl. Fed. Off. Gaz.* 70 No.36 (27 July 1983) A31-A54

The Act provides for the establishment of the National Open University and for its general admission; for the transfer thereto of property held on its behalf of the Provisional Council and for other purposes connected therefore.

## Decrees 1984

- 1 Constitution (Suspension and Modification) Decree No.1 1984**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. 71 No.8 (13 Feb. 1984) A1-A26*

The Decree sets out the basic framework for the provision of the Federal Republic of Nigeria and its component States, as from 31st December 1983, under a Federal Military Government specifies the principal organs thereof. The Decree provides for the suspension from operation of some of the provisions of the Constitution of the Federal Republic of Nigeria 1979 and modifies the unsuspended provisions thereof. The sundry provisions are also contained therein relative to existing laws, succession to property, functions and duties and other transitional matters.

- 2 State Security (Detention of Persons) Decree No.2 1984.**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. 71 No.8 (13 Feb. 1984) A27-A28*

The Decree gives special power to the Chief of Staff, Supreme Headquarters to detain persons for acts prejudicial to State security.

- 3 Recovery of Public Property (Special Military Tribunals) Decree No.3 1984.**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.8 (13 Feb. 1984) A29-A52*

The Decree makes provision for the investigation of assets of any public officer who is alleged to have engaged in corrupt practices, unjust enrichment of himself or any other person or who has abused his office or has in any way been guilty of breach of the Code of Conduct for Public Officers contained in the Fifth Schedule to the Constitution of the Federal Republic of Nigeria 1979.

If after investigation a *prima facie* case could be maintained against any public officer, then the Head of the Federal Military Government would constitute a special military tribunal to try such case.

A tribunal is empowered to impose penalties ranging from forfeiture to unlawfully acquiring assets to life imprisonment. However, any punishment so imposed is subject to confirmation or reduction by the Supreme Military Council.

A tribunal could also try any other person, not being a public officer, himself, who has acted as a front or has otherwise been unlawfully enriched by a public officer.

- 4 Public Officers Protection Against False Accusation Decree No.4 1984.**  
Commencement 29 March 1984.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.18 (4 April 1984) A53-A68*

The Decree makes it an offence for any of the print or electronic media to print or transmit without justification any false message, rumour, report of statement calculated to bring to ridicule or disrepute the Federal or any State Government or any public officer, as defined in the Decree. Penalties are imposed for any contravention of the provisions of the Decree and such penalties -

- (a) in the case of an individual such as a proprietor, publisher, manager editor or such similar officers, a term of imprisonment for 2 years without the option of a fine;
- (b) in the case of a body corporate, the imposition of a fine of not less than N10,000 and; in any appropriate case, the forfeiture to the Federal Military Government of any equipment of the print or electronic media concerned or the proscription of the newspaper or periodical offences under the Decree are triable by a military tribunal constituted under the Decree for that purpose.

**5 Robbery and Firearms (Special Provisions) Decree No.5 1984.**  
Commencement 29 March 1984.

*Suppl. Fed. Off. Gaz. Extra. 71 No.18 (4 April 1984) A69-A85*

The Decree repeals, and re-enacts in a more comprehensive form, the Robbery and Firearms (Special Provisions) Act 1970 (as re-designated by the Adaptation of Laws (Re-designation of Decrees) order 1980; S.I. 13 of 1980). Consequently, the use of police officers and members of the armed forces for apprehension of suspected robbers and trial by tribunals have been reinstated.

Other provisions relate to the rules of procedure to be used during trials, confirmation or disallowance of sentences passed by tribunals by Military Governments (or in the case of any offence committed within the Federal Capital Territory, the Minister), punishment for illegal possession of firearms and sundry matters.

**6 Banking (Freezing of Accounts) Decree No.6 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz. Extra. 71 No.18 (4 April 1984) A87-A92*

The Decree empowers the Head of the Federal Military Government where he suspects or believes that any person has been involved in certain offences including bribery and abuse of office, to issue a direction or cause an order to be issued authorising an investigation into the persons account and restricting the operation of such accounts subject to such conditions and for such duration as may be prescribed in the direction or other offences are created and penalties imposed for such offences and for non-compliance with a direction or an order under the Decree. Banks are indemnified against any suit arising out of compliance with an order under the Decree.

**7 Exchange Control Anti-Sabotage Decree No.7 1984.**

Commencement 5 April 1984.

*Suppl. Fed. Off. Gaz. Extra. 71 No.20 (6 April 1984) A93-A107*

The Decree substantially re-enacts a repealed Decree on the same subject matter to make special penal provisions with respect to acts subversive of the exchange control legislation in force in the country. Stiff penalties are prescribed and provisions are made for the constitution of special tribunals for trial of offenders under the Decree, and with respect to ancillary and evidentiary matters.

**8 Recovery of Public Property (Special Military Tribunals) (Amendment) Decree No.8 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz. Extra. 71 No.20 (6 April 1984) A109.*

The Decree amends the Subsection (1) of Section 1 of the Recovery of Public (Special Military Tribunals) Decree 1984 No.3.

**9 Political Parties (Dissolution) Decree No.9 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz. Extra.*, 71 No.24 (30 April 1984) A111-A129

The Decree provides for the dissolution of political parties and other similar associations and forfeiture and disposal of, and the discharge of all the asset and liabilities of the dissolved political parties and associations.

Only claims in respect of the liabilities of such societies by the Government of the Federation or the Government of a State and governmental agencies are to be entertained under the Decree, and all other liabilities shall be written off as bad debts. The Decree also provides that all insignia, banners, books papers, documents, flags, emblems or other chattels or paraphernalia of the political parties and other associations are to be forfeited to the Federal Military Government and are to be deposited in the National Archives of Nigeria or safe custody and preservation provision is also made.

The Decree amends the Military Courts (Special Powers) Decree 1984 No.23, to discharge and make void all pending appeals from the decisions of courts martial or military courts or other proceedings connected with the decisions of courts martial and military courts set up before the commencement of the Military Courts (Special Powers) Decree 1984 under the various enactments specified in the Decree establishment of tribunals to try offences under the Decree.

**10 Supreme Court (Amendment) Decree No.10 1984.**

Commencement 9 May 1984)

*Suppl. Fed. Off. Gaz. Extra.* 71 No.28 (14 May 1984) A131

The Decree amends the Supreme Court Act 1960 to increase the number of the Justices of the Supreme Court from 12 to 15, a number prescribed by Section 210(1)(b) of the Constitution of the Federal Republic of Nigeria 1979.

**11 Forces Acts (Amendment) Decree No.11 1984.**

Commencement 9 May 1984.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.28 (14 May 1984) A133-A135

The Decree amends the relevant provisions of the three Acts relating to the establishment of the Nigerian Army, Navy and Air Force to provide for the reconstitution of the Army Council Navy Board and Air Force Council.

**12 Federal Capital Territory (Applicable Laws) Decree No.12 1984.**

Commencement 9 May 1984.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.28 (14 May 1984) A137-A140

Under this Decree Section 13 of the Federal Capital Territory Act 1976 No.6 provided that as an interim measure, the law applying in the States from which the Territory was carved would continue to apply until other provisions were made in that behalf.

Accordingly, the Decree now specifies the laws to be made applicable in the Territory in order to ensure that certainty in law is the rule of the day in place of the erstwhile near-chaotic situation.

Also, in order to ensure the federal character of the territory, there is some balance in the choice of applicable laws from the northern and southern parts of Nigeria. These laws are of course supplementary to Federal enactments applying throughout Nigeria. The laws concerned would remain operative in the territory until other provisions are made in that behalf, in the course of time, by the Federal Military Government.

- 13 The Federal Military Government (Supremacy and Enforcement of Powers) Decree No.13 1984.**  
Commencement 17 May 1984.  
*Suppl. Fed. Off. Gaz. Extra. 17* No.30 (18 April 1984) A141-A144

Section 5(1) of the Constitution (Suspension and Modification) Decree 1984 No.1) had earlier affirmed the supremacy of a Decree or, in an appropriate case, an Edict over the modified or unsuspended provisions of the 1979 Constitution.

For the avoidance of doubt, the Decree reaffirms that position and accordingly, renders null and void any suit pending before any court of law challenging the competence of the Federal or State Military Government to make any Decree or Edict.

- 14 Recovery of Public Property (Special Military Tribunals) (Amendment) (No.2) Decree No.14 1984.**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. Extra. 71* No.30 (18 April 1984) A143-A144

The Decree amends the Recovery of Public Property (Special Military Tribunals) Decree 1984 No.3 and 8, as amended -

- (a) to create the additional offence of aiding, counselling, procuring or conspiring with any other person to commit an offence under the Decree;
- (b) to render admissible the evidence an offence under the Decree;
- (c) to render admissible the evidence of an accomplice and
- (d) to empower the tribunals to convict for an offence alternate to that charged.

- 15 Appropriation Decree No.15 1984.**  
Commencement 28 May 1984.  
*Suppl. Fed. Off. Gaz. 71* No.32 (31 May 1984) A145-A146.

The Appropriation Decree 1984 No.15 (for the period 1st January to 31st December 1984) provides for the issue from the Consolidated Revenue Fund of the Federation of a total sum of N6,743,853,000 out of which the sum of N6,072,461,420 is for Recurrent Expenditure including Consolidated Revenue Fund Charges, while the balance of N671,391,580 is the Contribution to the Development Fund for Capital Projects.

- 16 Civil Service Commissions and Other Statutory Bodies, etc. (Removal of Certain Pensions From Office) Decree No.16 1984.**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. Extra. 71* No.36 (27 June 1984) A147-A149

This Decree makes provision for the removal from office of certain persons from the Civil Service Commissions, statutory bodies and government controlled companies.

- 17 Public Officers (Special Provisions) Decree No.17 1984.**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.32 (27 June 1984) A151-A1153*

The Decree relates to the on-going removal from the public services of persons falling within the categories set out in Section 1 of the Decree. The institution of proceedings in court on account of anything done under the Decree is expressly excluded.

- 18 Nigerian Institute of Advanced Legal Studies Decree No.18 1984.**  
Commencement 27 June 1984.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.32 (27 June 1984) A115-A164*

The Decree establishes an Institute of Advanced Legal Studies to be responsible among other things for, the conduct of research into any branch of law with a view to application of the results in the interest of the country; providing information, supervision, guidance and advice to post graduate students and other researchers in the field of law and related subjects.

The Institute shall co-operate with Nigerian Universities, the Nigerian Law Reform Commission; research institutes and such other bodies in Nigeria and other countries in such research works.

The Decree also establishes a governing Council to be responsible for the determination of the overall policies of the Institute and for ensuring the implementation of such policies.

- 19 Private Universities (Abolition and Prohibition) Decree No.19 1984.**  
Commencement 9 February 1984.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.32 (27 June 1984) A165-A166*

The Decree abolishes all private universities and prohibits the establishment of new ones by private persons. It provides for the punishment of any person (including corporate bodies) for contravention of its provisions.

- 20 Special Tribunal (Miscellaneous Offences) Decree No.20 1984**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.39 (9 July 1984) A167-A185*

The Decree creates in Section 3 a battery of miscellaneous offences and prescribes stiff penalties for each such offences. It further sets up the Miscellaneous Offences Tribunal for the trial of such offences and lays down the procedure to be followed in any prosecution under the Decree.

- 21 Robbery and Firearms Special Provisions (Amendment) Decree No. 21 1984**  
Commencement 31 December 1983.  
*Suppl. Fed. Off. Gaz. Extra. 71 No.39 (9 July 1984) A187-A188*

The Decree amends the Robbery and Firearms (Special Provisions) Decree 1984 No.5 to enable the Solicitor-General of a State where there is no Attorney-General to prosecute offences, and also to enable tribunals set up under the provisions of the Decree to have jurisdiction over all armed robbery cases except part-heard cases.

**22 Counterfeit Currency Special Provisions Decree No.22 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz. 71 No.41 (18 July 1984) A189-A208*

The Decree repeals and re-enacts the Counterfeit Currency Special Provisions) Decree 1974 No.22 as amended. It prescribes the death penalty by firing squad for any person -

- (a) who falsely makes or counterfeits currency;
  - (b) who unlawfully makes or mends, or is in possession of materials or implements for making the same;
  - (c) who unlawfully imports or exports counterfeit currency or materials or implements for making the same;
  - (d) who unlawfully makes enquiries as to obtaining or supplying materials for making counterfeit currency;
  - (e) who buys or sells or deals with counterfeit currency.
- (2) It also prescribes imprisonment for up to 21 years for various offences connected with counterfeiting currency.
- (3) Trial of offenders under the Decree is by the Currency Offences Tribunal established for that purpose.

**23 Military Court (Special Powers) Decree No.23 1984.**

Commencement 20 July 1984.

*Suppl. Fed. Off. Gaz. 71 No.43 (22 July 1984) A209-A219*

The Decree re-introduces as the Military Court, the Armed Forces Disciplinary Court which was dis-established on 30th September 1979 by the self-repeal on that date of the Military Courts (Special Powers) Decree 1977 No.4. The Court has exclusive jurisdiction in respect of offences specified in Section 3 thereto which detailed provisions as to the procedure to be followed as contained in Schedules 2 and 3 thereto.

**24 Customs Tariff (Consolidation) Decree No.24 1984.**

Commencement 7 May 1984.

*Suppl. Fed. Off. Gaz. Extra. 71 No.45 (31 July 1984) A221-A526*

It introduces new customs tariff duties appropriate to the economic development of Nigeria by introducing protective rates of duty for local industries and agriculture. The duties introduced are not to be modified until after three years thereby allowing industrialists, agriculturists, manufacturers and other importers to make accurate assessment of long-term investment programmes.

**25 Excise Tariff (Consolidation) Decree No.25 1984.**

Commencement 27 July 1984.

*Suppl. Fed. Off. Gaz. Extra. 71 No.45 (31 July 1984) A529-A550*

It introduces new excise tariff duties appropriate to the economic development of Nigeria by introducing rates of duty for local manufactures. The duties introduced are not to be modified until after three years thereby allowing manufacturers to make accurate assessment of long-term investment programmes.

**26 Public Holidays (Amendment) Decree No.26 1984.**

Commencement 28 August 1984.

*Suppl. Fed. Off. Gaz.* 71 No.52 (30 Aug. 1984) A551

The Decree amends the Public Holidays Decree 1979 No.3 to appoint the first day of May as a public holiday throughout the Federation.

**27 Indian Hemp (Amendment) Decree No.27 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz.* 71 No.55 (20 Sept. 1984) A553-A554

The Decree amends the Indian Hemp Act 1966 as amended by the Indian Hemp (Amendment) Act 1975 to impose more severe penalties for the various offences created by the Decree notably, minors convicted of smoking Indian Hemp shall in addition to 21 strokes of the cane, be committed to a term in a borstal home or to a fine of ₦200.

**28 National Civic Registration (Amendment) Decree No.28 1984.**

Commencement 2 October 1984.

*Suppl. Fed. Off. Gaz.* 71 No.57 (4 Oct. 1984) A555-A556

The Decree makes sundry amendments to the National Civic Registration Act 1979 No.51 among other things, to constitute the Director of the Department as the Chief Registrar of the scheme, to impose a fee of ₦1.00 for initial registration and ₦2.00 for replacement of a lost card. The Decree further makes the carrying of identity cards optional but are to be produced on demand. Finally, the Decree reduces the registrable age from 18 to 10 years.

**29 Minerals Act (Amendment) Decree No.29 1984.**

Commencement 8 October 1984.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.58 (9 Oct. 1984) A557-A558

The Decree adds a new set of precious and semi-precious minerals mined in Nigeria to the list of controlled minerals and imposes a royalty of 5% on all controlled minerals.

**30 Pre-shipment Inspection of Imports (Amendments) Decree No. 30 1984.**

Commencement 8 October 1984.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.58 (9 Oct. 1984) A559-A560.

The Decree amends the Pre-shipment Inspection of Imports Act 1978 to allow the Federal Military Government to appoint more than one company to carry out pre-shipment inspection on goods to be imported into Nigeria.

**31 Special Tribunal (Miscellaneous Offences) (Amendment) Decree No.31 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.64 (14 Nov. 1984) A561-A562

The Decree amends the Special Tribunal (Miscellaneous Offences) Decree 1984 No.20 amongst other things, to make it an offence for any person, without lawful authority to import, export or be in possession of the drug known as cocaine and also creates additional offence of counselling, procuring or conspiring with any other person to commit an offence under the Decree.

**32 Nigerian Standards Organisation (Amendment) Decree No.32 1984**

Commencement 27 November 1984.

*Suppl. Fed. Off. Gaz.* 71 No.68 (6 Dec. 1984) A563

The Decree Amends the Nigerian Standard Organization Decree 1971 No.56 and changes the name of the Nigerian Standards Organization to Standards Organization of Nigeria to avoid any possible conflict with the Nigerian Security Organization.

**33 Robbery and Firearms (Special Provisions) (Amendment) (No.2)**

**Decree No.33 1984.**

Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz.* 71 No.69 (13 Dec. 1984) A565

The Decree further amends the Robbery and Firearms (Special Provisions) Decree 1984 No.5 and 21 to authorise the appointment of a serving or retired Judge of any High Court or other court of equivalent jurisdiction (whether or not of the State concerned) as Chairman of a Robbery and Firearms Tribunal set up for that State.

**34 Regulated and Other Professions (Private Practice Prohibition)**

**Decree No.34 1984.**

Commencement 12 December 1984.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.7 (19 Dec. 1984) A567-A571

The Decree repeals what is left of the Regulated and Other Professions (Miscellaneous Provisions) Decree 1978 (popularly known as the "Private Practice" Decree), as affected by Schedule 3 to the Constitution of Federal Republic of Nigeria (Certain Consequential Repeals) 1979, to permit newly qualified professionals to set into private practice if they so desire.

The Decree also re-enacts certain provisions of the repealed Decree to continue in force the ban on public officers from engaging in private practice. Penalties for breach of the Decree are imposed.

**35 Judicial Officers (Extension of Period of Service) Decree No.35 1984.**

Commencement 1 October 1979.

*Suppl. Fed. Off. Gaz. Extra.* 71 No.73 (31 Dec. 1984) A573-A574

The Decree extends the period of all Judges appointed under the various enactments repealed by the Constitution of the Federal Republic of Nigeria 1979. The Judges who would have been required to retire on the attainment of the age of 62 years, may now remain in office until they attain the age of 65 years, in keeping with the provisions of Section 255(1) of the 1979 Constitution.

**36 Allocation of Revenue (Federation Account, etc.) (Amendment) Decree No.36.**

Commencement 22 January 1982.

*Suppl. Fed. Off. Gaz. Extra. 71 No.74 (31 Dec. 1984) A575-A577*

The Decree amends the Allocation of Revenue (Federation Account, etc.) Act 1982 No.1 to set up two separate funds (with sums now transferred from State Governments allocation) and to empower the Federal Government to administer and apply in the proportions specified in the Decree, the said funds specifically for solving ecological problems in any part of Nigeria, and the development of the mineral producing areas in Nigeria, respectively.

**37 Agricultural and Rural Management Training Institute Decree No. 37 1984.**

Commencement 1 February 1980.

*Suppl. Fed. Off. Gaz. Extra. 71 No.74 (31 Dec. 1984) A579-A586*

The Decree establishes a training organization known as the Agricultural Rural Management Training Institute to provide amongst other things, detailed identification of management training needs in agricultural and rural development organizations throughout the country, and to develop and implement training programmes to meet the need for managers in the agricultural and rural development sector of the economy.

## Decrees 1985

### 1 **Securities and Exchange Commission (Amendment) Decree No. 1 1985.**

Commencement 30 January 1985.

*Suppl. Fed. Off. Gaz. Extra. No.6 (6 Feb. 1985) A1-A2*

The Decree amends the Securities and Exchange Commission Decree 1979 No.71 to make the Chief Executive of the Commission a member of the Board of Directors of the Commission.

### 2 **Appropriation Decree No.2 1985.**

Commencement 20 February 1985.

*Suppl. Fed. Off. Gaz. 72 No.9 (21 Feb. 1985) A3-A4*

The Appropriation Decree 1985 (for the period 1st January to 31st December, 1985) provides for the issue from the Consolidated Revenue Fund of the Federation of a total sum of ₦6,772,342,679 out of which the sum of ₦5,473,142,910 is for Recurrent Expenditure including Consolidated Revenue Fund Charges while the balance of ₦1,299,199,749 is the contribution to the Development Fund for Capital Projects.

### 3 **National Water Resources Institute No.3 1985.**

Commencement 2 March 1985.

*Suppl. Fed. Off. Gaz. 72 No.13 (14 March 1985) A5-A11*

The Decree establishes an institute by the name of National Water Resources Institute for the promotion and development of training courses in water resources and to advise the Minister on National Water Resources Training needs and priorities. The Institute is also charged with some engineering functions related to water resources development as may be required for flood control, river regulation, reclamation, drainage and irrigation.

The Institute is to be under a Governing Board consisting of

- (a) a Chairman and 3 other persons one of whom shall be a member of the Armed Forces to be appointed by the Head of the Federal Military Government;
- (b) the Director, Federal Department of Water Resources;
- (c) the Director, National Water Resources Institute;
- (d) a representative of a university in Nigeria.
- (e) a representative of the Federal Ministry of Education Science and Technology.

### 4 **Finance (Miscellaneous Taxation Provisions) Decree No.4 1985.**

Commencement 1 January 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.16 (22 March 1985) A13-A30*

The Decree amends the Income Tax Management 1961 No.21, amongst other things, to enable tax to be payable on interest accruing to a foreign company or person regardless of whichever way the interest might have accrued; it also stipulates circumstances for which tax is payable to tax authorities in respect of interest, dividend and rents. It also substitutes new tables for capital allowances allowable under the Act.

The Decree also amends the Companies Income Tax Decree 1979 No.28 and prescribes, amongst other things types of transactions for which tax clearance certificates are applicable and formalises certain tax measures and tax incentives.

**5 Pension Rights of Judges Decree No.5 1985.**  
Commencement 1 January 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.21 (24 April 1985) A31-A32*

The Decree amends the relevant provisions of the Constitution of the Federal Republic of Nigeria 1979 to alter the retirement benefits payable to Judges. In this wise, Judges who retire before the erstwhile qualifying period of 15 years, may now collect a pension *pro rata* the period served to the said period of 15 years.

**6 Nigerian Law Reform Commission (Amendment) Decree No.6 1985.**  
Commencement 31 July 1984.

*Suppl. Fed. Off. Gaz. Extra. 72 No.21 (24 April 1985) A33*

The Decree amends the Nigerian Law Reform Commission Act 1979 No.7 to remove part-time Commissioners as members of the Nigerian Law Reform Commission and to enable three full-time Commissioners to form the quorum at any meeting of the Commission.

**7 Associated Gas Re-injection (Amendment) Decree No.7 1985.**  
Commencement 1 January 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.21 (24 April 1985) A35-A36*

The Decree amends the Associated Gas Re-Injection Act 1979 No.99 to permit a company engaged in the production of oil or gas to continue to flare gas in a particular field or fields on the payment of a sum to be prescribed by the Minister.

**8 Judgements of Tribunals (Enforcement, etc.) Decree No.8 1985.**  
Commencement 31 December 1983.

*Suppl. Fed. Off. Gaz. Extra. 72 No.21 (24 April 1985) A37-A41*

The Decree makes provision for the enforcement of confirmed judgements of the various tribunals set up under the specified Decrees. Specifically, the Decree makes special provisions aimed at facilitating the recovery of fines and assets forfeited pursuant to those judgements and for that purpose sets up enforcement committees to ensure compliance with the orders made in a confirmed judgement.

Failure by affected persons and authorities to comply with the requirements of a confirmed judgement is an offence punishable under the Decree.

Persons complying are indemnified against any ensuing claims.

**9 Military Courts (Special Powers) (Amendment) Decree No.9 1985.**  
Commencement 20 April 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.21 (24 April 1985) A43-A44*

The Decree amends the Military Courts (Special Powers) Decree 1984 No.23 to discharge and make void all pending appeals from the decisions of courts martial or military courts or other proceeding connected with the decisions of courts martial and military courts set up before the commencement of the Military Courts (Special Powers) Decree 1984 No.23 under the various enactments specified in the Decree.

**10 University Teaching Hospitals (Reconstitution of Boards etc.) Decree No.10 1985.**

Commencement 1 January 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.21 (24 April. 1985) A45-A54*

The Decree provides for a uniform administrative structure, composition and functions of the management boards of all teaching hospitals controlled by the Federal Government as specified in the schedule to the Decree.

The Head of the Federal Military Government may by order published in the Gazette increase, vary or delete the hospitals or apply the provisions of the Decree to other hospitals that may come under the control of the Federal Military Government. The Decree also provides for the discipline of students and staff of the hospitals.

**11 Endangered Species (Control of International Trade and Traffic) Decree No.11 1985.**

Commencement 20 April 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No. 21 (24 April 1985) A57=A64.*

The purpose of the Decree is to enact a law, as required under certain international treaties to which Nigeria is a signatory, to give municipal effect to each of those treaties and agreements. Accordingly, the Decree provides for the conservation, and management of Nigeria's wild life and the protection of some of her endangered species in danger of extinction as a result of over-exploitation. Specifically, the Decree absolutely prohibits the killing or trading in animals specified in Schedule 1 and restricts the exportation and importation of animals specified in Schedule 2 to the Decree.

Penalties are imposed for contravention of the provisions of the Decree.

**12 Minister of the Federal Capital Territory (Delegation of Powers) Decree No.12 1985.**

Commencement 28 May 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.26 (17 May 1985) A65-A66*

The Decree delegates to the Minister of the Federal Capital Territory all the functions conferred on the Military Governor of a State under the provisions of the enactments specified in the Schedule to the Federal Capital Territory (Applicable laws) Decree 1984 (No.12); all the powers exercisable by the Chairman of the Federal Capital Territory Decree 1976 No.6; the powers conferred on the Head of the Federal Military Government by Section 1(d)(i) of the Public Officers (Special Provisions) Decree 1984 No.17. The powers delegated under the Decree do not include constitutional or statutory powers specifically conferred on and exercisable by the Supreme Military Council the Advisory Judicial Committee or other Federal Government Authority.

**13 Ports Decongestion Decree No.13 1985.**

Commencement 29 May 1985.

*Suppl. Fed. Off. Gaz. 72 No.29 (31 May 1985) A67-A70*

The Decree establishes a task force for the purpose of clearing seaports, international airports and customs border stations, prohibited, overtime and abandoned goods.

The method of disposal specified in the Decree is by retail or auction sale.

- 14 Statutory Corporations (Modification, etc.) Decree No.14 1985.**  
 Commencement 29 May 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.29 (31 May 1985) A71-A72*

The Decree effects a minor reconstitution of the boards of Statutory Corporations affected to redesignate the Chief Executive thereof as the Managing Director and to make him a full member, but not the Chairman of the Board of the Directors of the corporation.

- 15 Passport (Miscellaneous Provisions) Decree No.15 1985.**  
 Commencement 8 August 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.41 (13 Aug 1985) A73-A75*

The Decree, amongst other things, creates certain offences in respect of passports. Specifically, it is now an offence punishable under the Decree for any recommender or guarantor to affix his signature on any application form containing any false declaration or information. It is also an offence punishable under the Decree for an alien to possess a Nigerian passport or for any person to unlawfully assist an alien to procure or obtain a Nigerian passport.

The Decree permits the Minister responsible for passports to cancel or withdraw any passport for specified reasons, including whenever the public interest justifies such cancellation or withdrawal.

- 16 Education (National Minimum Standards and Establishment of Institutions) Decree No.16 1985.**  
 Commencement 16 August 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.41 (13 Aug. 1985) A79-A88*

The Decree, amongst other things, deals with the specification of various authorities empowered to prescribe minimum standards and they are as follows:-

- (a) In respect of pre-primary, primary and teacher education not carried out in the institutions of higher learning, the Minister of Education, Science and Technology is the authority to prescribe minimum standards.
- (b) In respect of technical education, the Minister of Education, Science and Technology would, in concert with the National Board for Technical Education, lay down the minimum standards while the enforcement of the prescribed standards would subsequently be that of the Board;
- (c) the National Universities Commission is the medium for laying down minimum standards in respect of the universities and institutions of higher learning but the Commission would only exercise its powers after obtaining prior approval therefore through the Minister from the Head of the Federal Military Government.

Penalties are contained in Decree for any contravention of its provisions. In order to ensure compliance with the minimum standards which would be prescribed pursuant to the Decree, the appropriate authorities are empowered to conduct inspections of educational institutions within their jurisdiction as and when they think expedient. The provisions of the Decree would supplement those of numerous existing laws both at Federal and State levels relating to educational institutions generally.

- 17 Constitution (Suspension and Modification) (Amendment) Decree No.17 1985**  
 Commencement 27 August 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.57 (11 Nov. 1985) A89-A98*

The Decree amends the Constitution (Suspension and Modification Decree 1984 No.1 to reflect the changes brought by the change of government on 27th August 1985 with respect to the composition of the principal organs of the Federal Military Government. The unsuspended provisions of the Constitution of the Federal Republic of Nigeria 1979 are to continue in operation but these are to have effect subject to the provisions of the Decree.

The Decree also amends the Constitution of the Federal Republic of Nigeria 1979 to further modify certain unsuspended provisions thereof.

- 18 Foreign Currency (Domiciliary Accounts) Decree No.18 1985.**  
Commencement 1 October 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No. 57 (11 Nov. 1985) A99-A116.*

The Decree authorises persons resident in Nigeria, corporate bodies registered in Nigeria, diplomats, foreign diplomatic missions and international organizations to import foreign currency and deposit same in a designated local bank account maintained in an approved foreign currency. The Decree came into force on 1st October 1985.

Provisions are made for the deposit into, withdrawal from and the general operations of the account.

Interest is payable in respect of moneys deposited in an account under the Decree.

- 19 Public Order (Amendment) Decree No.19 1985.**  
Commencement 8 November 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.57 (11 Nov. 1985) A117-A118*

The Decree revokes the Constitution (Adaption of Public Order Act) Order 1981 in order to restore the original provisions of the Public Order Act prior to 1981. Accordingly, the Military Governor of a State is now empowered after consultation with the Police or any other Security agency to issue permits to hold public meetings and assemblies.

The Decree also amend the definition of "public meeting" in Section 12 of the Public Order Act 1979 No.5 to make any assembly convened in a public place for the propagation of any religion to be subject to regulation and licensing as provided in respect of public assemblies under the law. Regular religious services customarily conducted in mosques and churches are however exempted from such control.

- 20 Public Officers (Protection Against False Accusation) (Repeal, etc.) Decree No.20 1985.**  
Commencement 27 August 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.57 (12 Nov. 1985) A119*

The Decree repeals the Public Officers (Protection Against False Accusation) Decree 1984 and directs the release of persons imprisoned or detained under the Decree.

- 21 National Youth Service Corps (Amendment) Decree No.21 1985.**  
Commencement 1 August 1985.  
*Suppl. Fed. Off. Gaz. Extra. 72 No.57 (11 Nov. 1985) A121-A122*

The Decree amends the National Youth Service Corps Act 1973 No.24 to exempt from the Service Corps, with effect from 1st August 1985, persons who are over 30 years old or who have been conferred with National Honours or who have served in the armed forces of Nigeria or Nigeria Police Force for a period of more than 9 months at the date of graduation. It also excludes from service, with effect from the end of the 1984-85 academic year, holders of the National Certificate of Education.

**22 National Economic Emergency Powers Decree No.22 1985**

Commencement 11 November 1985

*Suppl. Fed. Off. Gaz. Extra. 72 No.58 (13 Nov. 1985) A123-A124.*

The Decree empowers the President to issue orders and make regulations during the period of the 15 months of National Economic Emergency declared on the 1st of October 1985.

**23 Adjustment of Boundaries (Cross River and Imo States) Decree No.23 1985.**

Commencement 20 November 1985.

*Suppl. Fed. Off. Gaz. Extra. 72 No.61 (22 Nov. 1985) A125-A135*

The Decree implements certain decisions of the Kaloma All Boundaries Ascertainment Commission in respect of certain disputed areas in the Imo and Cross River States. Accordingly, the boundaries of those areas have been adjusted, the appropriate State Government to administer each area determined and other ancillary provisions made to ensure peace and order within the disputed areas.

## Decrees 1986

- 1 Treason and Other Offences (Special Military Tribunal) Decree No.1 1986.**  
Commencement 6 January 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.2 (7 Jan. 1986) A1-A3*

The Decree repeals and re-enacts the Treason and Other Offences (Special Military Tribunal) Decree 1976 No.8 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.

- 2 National Economic Emergency Powers (Amendment) Decree No.2 1986.**  
Commencement 6 January 1986.  
*Suppl. Fed. Off. Gaz. 73 No.3 (9 Jan. 1986) A5*

The Decree amends the National Economic Emergency Powers Decree 1985 No.22 to show that only the provisions of Section 5(1) of the Labour Act 1974 No.21 shall be in abeyance during the period of the national economic emergency.

- 3 Treason and Other Offences (Special Military Tribunal (Amendment) Decree No.3 1986.**  
Commencement 6 January 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.8 (11 Feb. 1986) A7-A8*

The Decree amends the Treason and Other Offences (Special Military Tribunal) Decree 1986 No.1 to allow an appeal to the Joint Chiefs of Staff by an accused person convicted and sentenced thereunder.

- 4 Federal Colleges of Education Decree No.4 1986.**  
Commencement 14 March 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.16 (21 March 1986) A9-A17.*

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, finance, pensions of staff, and supplementary matters. 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.

- 5 National Institute for Labour Studies Decree No.5 1986.**  
Commencement 27 September 1985.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.16 (21 March 1986) A19-A25.*

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 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 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.

- 6 Nigerian Institute of Transport Technology Decree No.6 1986.**  
Commencement 14 March 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.16 (21 March 1986) A27-A35*

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 overall 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.

- 7 Sales Tax Decree No.7 1986.**  
Commencement 30 June 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.16 (21 March 1986) A37-A45*

The Decree imposes with effect from 30 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 provisions of the Decree.

- 8 Counterfeit Currency (Special Provisions) (Amendment) Decree No.8 1986.**  
Commencement 14 March 1986  
*Suppl. Fed. Off. Gaz. Extra. 73 No.16 (21 March 1986) A47-A48*

The Decree amends the Counterfeit Currency (Special Provisions) Decree 1984 No.22 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.

**9 Nigerian Pilgrims Board (Amendment) Decree No.9 1986.**

Commencement 14 March 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No. 16 (21 March 1986) A49

The Decree amends some sections of the Nigerian Pilgrims Board Act 1975 No.16 to specify the proper roles of the Board and the Nigeria Airways Limited respectively concerning land and air transportation during a pilgrimage.

**10 Legal Aid (Amendment) Decree No.10 1986.**

Commencement 14 March 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.16 (21 March 1986) A51-A53

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

**11 Ports Decongestion (Amendment) Decree No.11 1986.**

Commencement 14 March 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.16 (21 March 1986) A55

The Decree amends the Ports Decongestion Decree 1985 No.13 to include a representative of the Federal Ministry of Transport and Aviation and to extend its period of operation.

**12 State Security (Detention of Persons) (Amendment) Decree No.12 1986.**

Commencement 23 May 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.29 (13 June 1986) A57

The Decree amends the State Security (Detention of Persons) Decree 1984 No.2 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.

**13 Federal Universities of Technology Decree No.13 1986.**

Commencement 11 July 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.34 (15 July 1986) A59-A84

The Decree provides for the establishment of three Federal Universities of Technology.

Apart from its orientation to science and technology, each university has largely the same configuration as any other existing federal university.

However, in order to facilitate an 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 groundwork for the establishment of each university would stand dissolved as soon as the Decree is promulgated into law.

**14 Customs Immigration and Prisons Services Board Decree No.14 1986.**

Commencement 11 July 1986.

*Suppl. Fed. Off. Gaz. Extra. 73 No.34 (15 July 1984) A85-A89*

The Decree establishes a Joint Board to be known as the Customs Excise, Immigration and Prisons Law.

**15 Motor Vehicles (Third Party Liability Insurance) (ECOWAS Brown Card Scheme) Decree No.15 1986.**

Commencement 11 July 1986.

*Suppl. Fed. Off. Gaz. Extra. 73 No.34 (15 July 1986) A91-A93*

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.

**16 Nigerian Institute of International Affairs (Amendment) Decree No.16 1986.**

Commencement 11 July 1986.

*Suppl. Fed. Off. Gaz. Extra. 73 No.34 (15 July 1986) A95-A98*

The Decree amends the Nigerian Institute of International Affairs Act 1971 No.75 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.

**17 Trade Unions (Miscellaneous Provisions) Decree No.17 1986.**

Commencement 14 July 1986)

*Suppl. Fed. Off. Gaz. Extra. 73 No.34 (15 July 1986) A99-A103*

The Decree amends the list of trade unions recognised and registered by the Registrar of the 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.

**18 Export (Incentives and Miscellaneous Provisions) Decree No.18 1986.**

Commencement 11 July 1986.

*Suppl. Fed. Off. Gaz. 73 No.36 (24 July 1986) A105-A110*

The Decree, amongst other things, provides incentives to manufacturing exporters of exportable products.

**19 National Security Agencies Decree No.19 1986.**

Commencement 5 June 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.36 (5 Aug. 1986) A111-A114

The Decree disbands the former Nigerian Security Organization 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.

**20 School Year (Variation) Decree No.20 1986.**

Commencement 28 July 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.36 (5 Aug. 1986) A115-A116

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.

**21 Recovery of Public Property( Special Military Tribunals) (Amendment) Decree No.21 1986.**

Commencement 4 August 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.36 (5 Aug. 1986) A117-A121.

The Decree amends the Recovery of Public Property (Special Military Tribunals) Decree 1984 No.14, *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 of a term of imprisonment not exceeding 21 years.

**22 Special Tribunal (Miscellaneous Offences) (Amendment) Decree No.22 1986.**

Commencement 27 August 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.36 (5 Aug. 1986) A123-A130

The Decree amends the Special Tribunal Miscellaneous Offences Decree 1984 No.31, 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.

**23 Second-Tier Foreign Exchange Market Decree No.23 1986.**

Commencement 24 September 1986.

*Suppl. Fed. Off. Gaz. Extra.* 73 No.47 (24 Sept. 1986) A131-A139

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 requirements that residents of Nigeria must surrender

foreign currencies imported into the country and permits the Minister to register organisations as Authorised Dealers in the Market.

- 24 Bank Employees, etc. (Declaration of Assets) Decree No.24 1986.**  
Commencement 26 September 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.49 (26 Sept. 1986) A141-A159*

The Decree provides for the declaration of assets by bank employees; it also makes false declaration and fronting offences.

- 25 Review Tribunals (Implementation of Decisions) Decree No.25 1986.**  
Commencement 26 September 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.49 (26 Sept. 1986) A161-A308*

The Decree enacts into law the Federal Military Government's decisions 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.

- 26 Constitution (Suspension and Modification) (Amendment) Decree No.26 1986.**  
Commencement 20 November 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.59 (25 Nov. 1986) A309-A313*

The Decree further amends the Constitution of the Federal Republic of Nigeria (Amendment) Decree 1979 No.104 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.

- 27 Special Tribunal (Miscellaneous Offences) (No.2) (Amendment) Decree No.27.**  
Commencement 20 November 1986  
*Suppl. Fed. Off. Gaz. Extra. 73 No.59 (25 Nov. 1986) A315-A317*

The Decree amends the Special Tribunal (Miscellaneous Offences) Decree 1984 No.20 by the amendment amongst other things, of the procedure required for an application for the trial of offences before the tribunal.

- 28 Robbery and Firearms Special Provisions (Amendment) Decree No.28 1986.**  
Commencement 20 November 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.59 (25 Nov. 1986) A319-A322*

The Decree amends the Robbery and Firearms (Special Provisions) Decree 1984 No.5 which was amended by the Robbery and Firearms (Special Provisions) Amendment Decree 1984 No.21, by inserting after Section 3 a new Section *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, tribunal and disallowance or confirmation of conviction or sentence.

- 29 National Civic Registration (Amendment) Decree No.29**  
Commencement 20 November 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.59 (25 Nov. 1986) A323-A324*

The Decree amends the National Civic Registration Decree 1979 No.51 as amended by the National Civic Registration (Amendment of Forms) Order 1983 No.21 and the National Civic Registration (Amendment) Decree 1984 No.28 is further amended, 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.

- 30 Control of Advertisement (Federal Highways) Decree No.30 1986.**  
Commencement 20 November 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.59 (25 Nov. 1986) A325-A326*

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.

- 31 Quantity Surveyors (Registration, etc.) Decree No.31 1986.**  
Commencement 5 December 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.63 (12 Dec. 1986) A329-A343*

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.

- 32 Customs, Excise, etc. (Miscellaneous) Provisions Decree No.32 1986.**  
Commencement 29 September 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.64 (15 Dec. 1986) A345-A398*

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.

- 33 Private Guard Companies Decree No.33 1986.**  
Commencement 15 December 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.66 (19 Dec. 1986) A339-A414*

The Decree regulates and provides for the licensing of the 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.

- 34 Forfeiture of Assets (Miscellaneous Provisions) Decree No.34 1986.**  
Commencement 15 December 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.66 (19 Dec. 1986) A415-A416*

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.

- 35 National Economic Emergency Powers (Extension, etc.) Decree No.35 1986.**  
Commencement 18 December 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.66 (19 Dec. 1986) A417*

The Decree amends the period of the 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.

- 36 Appropriation Decree No.36 1986.**  
Commencement 19 December 1986.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.67 (25 Dec. 1986) A419-A421*

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 N7,780,730,900 out of which the sum of ₦5,635,768,480 is for Recurrent Expenditure including consolidated contribution to the Development Fund for Capital Projects.

- 37 States (Special Development Levies) Decree No.37 1986.**  
Commencement 11 November 1985.  
*Suppl. Fed. Off. Gaz. Extra. 73 No.68 (31 Dec. 1986) A423-A424*

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.

## Decrees 1987

- 1 Customs, Excise, etc. (Miscellaneous Provisions) (Amendment).**  
Commencement 16 January 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.4 (16 Jan. 1987) A1-A3*

The Decree amends the Customs, Excise, etc. (Miscellaneous Provisions) Decree 1986 to reduce the rates of duty payable on certain goods with effect from 1st January, 1987 and to prohibit exportation of unprocessed or unsawn timber except gmelina.

- 2 Civil Disturbances (Special Tribunal) Decree No.2 1987.**  
Commencement 18 March 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.15 (20 March 1987) A5-A22*

The Decree provides for the investigation and trial of persons involved in civil disturbances in any part of the Federal Republic of Nigeria.

- 3 Religious Societies etc. (Temporary Prohibition) Decree No.3 1987.**  
Commencement 18 March 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.15 (20 March 1987) A23-A24*

The Decree dissolves for a period of 12 months religious societies and associations in institutions of learning in Nigeria and prohibits the formation of new ones. The period of dissolution may be extended by order of the President, Commander-in-Chief of the Armed Forces for a further period of twelve months at any given time.

- 4 Directorate of Foods, Roads and Rural Infrastructure Decree No.4 1987.**  
Commencement 6 February 1986.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.19 (10 April 1987) A25-A29*

The Decree establishes the Directorate of Foods, Roads and Rural Infrastructures for the mobilisation of rural communities and the development of the rural areas in Nigeria. It charges it with diverse functions directed towards the improvement and development of the quality of life in the rural areas. These functions include the provisions of roads, basic infrastructures and increased food and industrial raw material output, the stimulation of agricultural activity and any other activities that will facilitate and improved quality of life in the rural areas of the country.

To ensure that the work of the Directorate has programmatic consent the officers and other staff of the Directorate shall comprise a core of professionals in the various fields of activities that would facilitate an improved quality of life in the rural areas of the country.

- 5 National Council for Arts and Culture (Amendment) Decree No.5 1987.**  
Commencement 1 April 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.19 (10 April 1987) A31-A34*

The Decree amends the National Council for Arts and Culture Act 1975 No.3, amongst other things, to reconstitute the Council and provide for the appointments of the Director of and Secretary to the Council.

**6 Newswatch (Proscription and Prohibition from Circulation) Decree No.6 1987.**

Commencement 6 April 1987.

*Suppl. Fed. Off. Gaz. Extra. 74 No.19 (10 April 1987) A35-A36*

The Decree proscribes and prohibits from circulation in Nigeria or any part thereof the weekly news magazine known as Newswatch for the purpose of preventing it from publishing classified information which has not been lawfully released.

**7 National Productivity Centre Decree No.7 1987.**

Commencement 3 April 1987.

*Suppl. Fed. Off. Gaz. Extra. 74 No.21 (22 April 1987) A37-A45*

The Decree establishes the National Productivity Centre charged with the responsibility of promoting productivity, improvement and consciousness in all sectors of the economy. The Centre is also responsible for identifying all factors contributory to an improved productivity and increased effectiveness at all levels of the national economy and aims at motivating and guiding the labour force in all industries to higher levels of productivity through a systematic and well organised process of attitudinal transformation. The Decree also establishes a National Productivity Council which shall be responsible for the government and direct the affairs of the Centre. All the assets and liabilities of the unincorporated body known as the National Productivity Committee is vested in the Council. The Director-General shall be the chief executive of the Centre and service in the Centre is pensionable service within the meaning of the Pensions Act 1979.

**8 Public Accounts Committee Decree No.8 1987.**

Commencement 3 April 1987.

*Suppl. Fed. Off. Gaz. Extra. 74 No.21 (22 April 1987) A47-A49*

The Decree establishes the Public Accounts Committee to among other things examine the audited accounts of all offices and courts of the Federation and the Auditor-General's report thereon.

**9 Trade Unions (Disqualification of Certain Persons) (Repeal) Decree No.9 1987.**

Commencement 30 April 1987.

*Suppl. Fed. Off. Gaz. Extra. 74 No.24 (1 May 1987) A51*

The Decree repeals the Trade Unions (Disqualification of Certain Persons) Act 1977 so that persons proscribed from belonging to or holding office in any trade union and from participating in the management of the officers of any trade union could now do so.

**10 National Shipping Policy Decree No.10 1987.**

Commencement 30 April 1987.

*Suppl. Fed. Off. Gaz. Extra. 74 No.26 (1 May 1987) A53-A62*

The Decree establishes a National Maritime Authority to, amongst other things, coordinate and implement Nigeria's national shipping policy.

- 11 Customs, Excise, etc. (Miscellaneous Provisions) (Amendment) (No.2) Decree No.11 1987.**  
Commencement 26 February 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.29 (25 May 1987) A63-A70*

The Decree further amends the Customs, Excise, etc. (Miscellaneous Provisions) (Amendment) Decree 1987 No.1 to reduce import and excise duties payable on certain goods.

- 12 Finance (Miscellaneous Taxation Provisions) Decree No.12 1987.**  
Commencement 1 January 1986.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.31 (2 June 1987) A71-A77*

The Decree, amongst other things, amends the Income Tax Management Act 1961 No.21 to give certain tax reliefs under the Pay as You Earn System.

- 13 Civil Disturbances (Special Tribunal) (Amendment) Decree No.13 1987.**  
Commencement 25 May 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.32 (9 June 1987) A79*

The Decree amends the Civil Disturbances (Special Tribunal) Decree 1987 No.2 by inserting a new Subsection which provided that the Chairman and any three other members shall constitute a quorum for the trial of any offender under this Decree. It also inserted a new Sub-section (4) which provides that notwithstanding the provisions of the Criminal Procedure Code or the Criminal Procedure Acts relating to venue of the trial or anything contained in Schedule 2 to this Decree, any offence specified in Schedule 1 to this Decree shall be triable in the Federal Capital Territory, Abuja or any other place as the Chairman or the Attorney-General of the Federation may, from time to time determine.

- 14 Police (Amendment) Decree No.14 1987.**  
Commencement 27 August 1985.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.34 (12 June 1987) A81-A82*

The Decree amends the Police Act to establish a Nigeria Police Council to be responsible for the policy and administration of the Nigeria Police Force. The Decree also makes the power of the Police to conduct prosecutions subject to the powers vested in the Attorney-General of the Federation and of the States under the Constitution of the Federal Republic of Nigeria 1979.

- 15 Special Tribunal (Miscellaneous Offences) (Amendment) Decree No.15 1985.**  
Commencement 20 April 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.34 (12 June 1987) A83*

The Decree further amends the Special Tribunal (Miscellaneous Offences) Decree 1984 No.20 to enable application for the trial of offences to be supported by proof of evidence or affidavit, as the case may be.

- 16 Factories Decree No.16 1987.**  
Commencement 11 June 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.34 (12 June 1987) A85-A132*

The Decree repeals and re-enacts the Factories Act (Cap.66) Laws of the Federation. It makes provisions for -

- (a) up-dating some provisions in the existing Factories Act to bring it in line with the development prevailing in the industrial sector of the economy in the country;
- (b) extending the application of the said Act to a wider spectrum of workers and other professions exposed to occupational hazards but for whom provisions were not made under the said Act before these amendments;
- (c) making adequate provisions as regards the safety of workers to whom the Act applies; and
- (d) up-dating the penalty provisions in the said Act which relate to fines to be imposed by the court with relevance to the present value of our currency.

- 17 Workmen's Compensation Decree No.17 1987.**  
Commencement 12 June 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.34 (12 June 1987) A135-A155*

The Decree re-enacts the Workmen's Compensation Act and makes new provisions to extend the coverage of the Decree to benefit many more workers.

The Decree also removes the difficulties and delays inherent in the administration of the previous Act.

- 18 Nigerian Postal Service Department Decree No.18 1987.**  
Commencement 11 June 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.35 (15 June 1987) A157-A175*

The Decree establishes the Nigerian Postal Service Department for the purposes of effecting efficient postal services in Nigeria.

- 19 Transition to Civil Rule (Political Programme) Decree No.19**  
Commencement 28 July 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.43 (28 July 1987) A177-A195*

The Decree provides for the transition to civil rule and eventual disengagement of the Armed Forces. It also makes provisions for the President, Commander-in-Chief of the Armed Forces to constitute a special tribunal to try offences under the Decree.

- 20 National Science and Technology Fund Decree No.20 1987.**  
Commencement 28 July 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.43 (28 July 1987) A197-A200*

The Decree establishes the National Science and Technology Fund and vests the Board of the Fund with responsibility of managing the fund for the promotion, coordination and supervision of scientific and technological activities.

**21 Finance (Miscellaneous Taxation Provisions) (Amendment) Decree No.21 1987.**

The third Schedule to the 1961 Act as inserted by Section 6 of this Decree commenced on 1 January 1986; other provisions 1 January 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.50 (9 Sept. 1987) A201*

The Decree amends the Finance (Miscellaneous Taxation Provisions) Decree 1987 No.12 by substituting for Subsection (2), a new Sub-section.

**22 Recovery of Public Property (Special Military Tribunals) (Amendment) Decree No.22 1987.**

Commencement 2 September 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.50 (9 Sept. 1987) A203*

The Decree amends the Recovery of Public Property (Special Military Tribunals) Decree 1984 by providing that failure by the tribunal to give judgement within 20 working days from the day the charge is read to the accused person shall not vitiate any decision made from the tribunal except where the accused person has suffered miscarriage of justice by reason of the failure.

**23 National Electoral Commission Decree No.23 1987.**

Commencement 30 September 1987.  
*Suppl. Fed. Off. Gaz. Extra 74 No.54 (30 Sept. 1987) A205-A208*

The Decree provides for the establishment, composition and functions of a National Electoral Commission. It repeals the Federal Electoral Commission Act 1977 No.41.

**24 States (Creation and Transitional Provisions) Decree No.24 1987.**

Commencement 23 September 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.54 (30 Sept. 1987) A209-A211*

The Decree creates a new State known as Katsina State out of the Kaduna State, and Akwa-Ibom State out of Cross River State. Accordingly, Section 3 of the Constitution of the Federal Republic of Nigeria 1979 is hereby amended by substituting for the States in Nigeria to read "21" instead of "19".

**25 Participation in Politics and Elections (Prohibition) Decree No.25 1987.**

Commencement 23 September 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.57 (9 Sept. 1987) A213-A218*

Under this Decree notwithstanding the provisions of any other enactment regarding the disqualification of persons from contesting, holding or being appointed to any elective office or post, either in the government or in a political party, the persons and office holders specified in Schedule 1 to this Decree are hereby banned for life from holding any elective office or post, public office, political party office, whether elective or otherwise either in government or in any political party. Also the persons and office holders specified in Schedule 2 to this Decree are hereby disqualified from contesting or seeking any public office or post whether elective or otherwise in any government or political party in Nigeria during the transition period.

- 26 National Library Board (Amendment) Decree No.26 1987.**  
Commencement 8 October 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.59 (20 Oct. 1987) A219-A220*

The Decree amends the National Library Board Act 1970 by reducing the membership of the Board from nineteen to twelve and providing for the zoning for States representation on the Board.

The Decree also repeals the National Library Board (Amendment) Act 1976 No.9.

- 27 Finance (Control and Management) (Amendment) Decree No.27 1987.**  
Commencement 8 October 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.59 (20 Oct. 1987) A221*

The Decree amends the Finance (Control and Management) Act 1958 No.33 by increasing the contingencies fund from the initial amount of 2 million naira to 100 million naira.

- 28 Federal Polytechnics (Amendment) Decree No.28 1987.**  
Commencement 8 October 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.59 (20 Oct. 1987) A223-A225*

The Decree amends the Federal Polytechnics Act 1979 No.33 to reconstitute the Council of each polytechnic and increase the number of federal polytechnics in the country to ten.

- 29 Co-operative Development (Amendment) Decree No.29 1987.**  
Commencement 8 October 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.59 (20 Oct. 1987) A227-A228*

The Decree amends the Co-operative Development Act 1974 No.5 to reconstitute the National Advisory Council for Co-operative Development.

- 30 Advisory Council on Religious Affairs Decree No.30 1987.**  
Commencement 2 October 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.64 (16 Nov. 1987) A229-A231*

The Decree establishes an Advisory Council on Religious Affairs and charges it with responsibility, amongst other things, to foster religious harmony in the country.

- 31 Directorate of Social Mobilisation Decree No.31 1987.**  
Commencement 2 September 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.64 (16 Nov. 1987) A233-A236*

The Decree establishes the Directorate of Social Mobilisation for the creation of a national awareness and productive environment required in revamping the economy and development of the nation.

**32 Educational Correspondence College Accreditation Decree No.32 1987.**

Commencement 5 November 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.64 (16 Nov. 1987) A237-A244*

The Decree repeals the Educational Correspondence Colleges (Registration, etc.) Act 1977 No.11 and makes accreditation by the Minister of Education a precondition for the operation (or continuation in business in the case of existing institutions) of all private educational correspondence colleges wishing to conduct business in Nigeria. Other provisions thereof give general supervisory authority over such institutions to the Federal Ministry of Education. A fee of ₦500 is chargeable in respect of application. Anybody who operates an illegal correspondence college is guilty of an offence and shall be liable on conviction to a fine of ₦10,000 or its directors to imprisonment for two years or both.

**33 National Crop Varieties and Livestock Breeds (Registration, etc.) Decree No.33 1987.**

Commencement 14 October 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.65 (23 Nov. 1987) A245-A249*

The Decree introduces a register for the certification, registration and release of national crop varieties and livestock breeds. It also establishes a National Committee to process applications for registration and validation of old and new crop varieties and livestock breeds.

The Decree provides for the appointment of a Registrar and such other assistants to assist the Registrar in the performance of his duties under the Decree.

**34 Nigerian Enterprises Promotion (Issue of Non-Voting Equity Shares) Decree No.34 1987.**

Commencement 14 November 1987  
*Suppl. Fed. Off. Gaz. Extra. 74 No.65 (23 Nov. 1987) A251-A255.*

The Decree permits public companies quoted on the Nigerian Stock Exchange to issue through the Exchange non-voting paid-up shares for the subscription of persons whether citizens of Nigeria or not or whether resident in Nigeria or not. The shares are to be paid for in foreign currency.

The shares shall not be taken into account in determining the proportions of shares held by Nigerians or non-Nigerians as contained in the Nigerian Enterprises Promotion Act 1977 No.3.

**35 River Basin Development Authorities Decree No.35 1987.**

Commencement 1 October 1986.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.65 (23 Nov. 1987) A257-A264*

The Decree repeals the River Basin Development Authorities Act 1979 No.87 and establishes the River Basins Development Authorities listed in Schedule 1 thereto. The authorities are among other things to undertake comprehensive development of both surface and underground water resources for multi-purpose use.

**36 Central Bank of Nigeria (Amendment) Decree No.36 1987.**

Commencement 7 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.69 (7 Dec. 1987) A265*

The Decree amends the Central Bank of Nigeria Act 1958 (Cap. 30) to confer on the Central Bank of Nigeria powers to borrow specifically under the provisions of a refinancing agreement.

- 37 Local Government Elections Decree No.37 1987.**  
Commencement 30 September 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.70 (8 Dec. 1987) A267-A312*

The Decree provides for the conduct of the Local Government elections, offences and penalties, and determination of questions relating to elections.

- 38 National Boundary Commission, etc. Decree No.38 1987.**  
Commencement 17 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.73 (21 Dec. 1987) A313-A315*

The Decree establishes a National Boundary Commission which shall be responsible for dealing with any boundary dispute between Nigeria and any of her neighbouring countries. The Decree also establishes a Technical Committee to deal with inter-state boundary problems and boundary disputes between towns and villages. The Commission is headed by the Chief of General Staff.

- 39 Raw Materials Research and Development Council Decree No.39 1987.**  
Commencement 17 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.73 (21 Dec. 1987) A317-A323*

The Decree establishes a council known as the Raw Materials Research and Development Council to develop local raw materials and co-ordinate research efforts especially in relation to raw materials acquisition, exploitation, conservation and development.

- 40 Veterinary Surgeons (Amendment) Decree No.40 1987.**  
Commencement 17 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No. 73 (21 Dec. 1987) A325-A328*

The Decree amends the Veterinary Surgeons Act 1986 among other things:

- (a) to increase the membership of the Council;
- (b) to make provision for the member of the Council to elect their President and Vice-President;
- (c) to make the Registrar the Chief Administrative Officer of the Council and
- (d) to make provision for the recognition of postgraduate degrees and diplomas in all subjects of the veterinary curriculum.

- 41 Administrative Staff College of Nigeria (Amendment) Decree No.41 1987.**  
Commencement 17 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.73 (21 Dec. 1987) A329-A330*

The Decree amends the Administrative Staff College of Nigeria Act 1973 No.39 to reconstitute the membership of the Governing Board of the College thereby reducing the number from 34 to 12.

- 42. Radiographers (Registration, etc.) Decree No.42 1987.**  
Commencement 17 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No.73 (21 Dec. 1987) A331-A34E*

The Decree establishes a Board for the control and practice of the profession of radiography.

- 43. Dental Technologists (Registration, etc.) Decree No.43 1987.**  
Commencement 17 Dec. 1987.  
*Suppl. Fed. Off. Gaz. Extra. 74 No 73 (21 Dec. 1987) A349=A366*

The Decree establishes a Board in respect of Dental Technologists and also makes incidental provisions for the control of the practice of the profession of dental technology.

- 44. Interpretation (Amendment) Decree No.44 1987.**  
Commencement 31 December 1987.  
*Suppl. Fed. Off. Gaz. extra. 74 No.76 (31 Dec. 1987) A367*

The Decree amends the Interpretation Act 1964 No.1 to provide that the quorum of any tribunal, commission or inquiry or appeal tribunal shall not be less than two including the chairman provided that the chairman and the member shall have been present at every sitting of the tribunal, commission or inquiry or appeal tribunal.

## Decrees 1988

- 1 Customs, Excise Tariff, etc. (Consolidation) Decree No.1 1988.**  
Commencement 1 January 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.1 (1 Jan. 1988) A1-A433*

The Decree repeals the Customs Tariff (Consolidation) Decree 1984 No.24 and the Excise Tariff (Consolidation) Decree No.25 as amended. It also makes provisions for the imposition of *ad valorem* customs and excise duties payable on goods imported and manufactured in Nigeria basing its classification on the new Harmonised System of Customs Tariff.

- 2 Advisory Council on Religious Affairs (Amendment) Decree No.2 1988.**  
Commencement 11 January 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.7 (29 Jan. 1988) A435-A436*

The Decree amends the Advisory Council on Religious Affairs Decree 1987 No.30 by providing that the Council shall in addition to its Chairman appoint its Secretary. It further provides that the Council shall be provided with reasonable facilities by the Ministry of Internal Affairs.

- 3 Town Planners (Registration, etc.) Decree No.3 1988.**  
Commencement 16 January 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.7 (29 Jan. 1988) A436-A456*

The Decree establishes the Town Planners Registration Council for the registration of town planners and provides extensively for the regulation of the practice of the profession of town planning.

Provisions are made for professional discipline and the Decree establishes the Town Planners Disciplinary Tribunal for this purpose. Schedule 1 of the Decree contains supplementary provisions relating to the Council, proceedings of meetings of the Council and Committees of the Council.

Schedule 2 of the Decree contains supplementary provisions relating to the Disciplinary Tribunal and the Investigating Panel and contains such matters as to the quorum of the Tribunal, rules of procedure of the Tribunal and appointment and function of assessors.

- 4 Extradition (Amendment) Decree No.4 1988.**  
Commencement 16 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.11 (19 Feb. 1988) A457-A458*

The Decree amends the Extradition Act 1966 No.87 as amended by the Extradition (Amendment) Act 1970 No.49, to reflect the amendments affected to the Commonwealth Scheme on Extradition. Among other things the amendments declare as extraditable any criminal offence punishable by imprisonment for 2 years or more, including purely fiscal offences. It also provides that a fugitive offender standing trial before a court or tribunal or serving a term of imprisonment may not be surrendered until he has served out the term or has been discharged or acquitted by the court before whom he is standing trial.

- 5 Transfer of Convicted Offenders (Enactment and Enforcement) Decree No.5 1988.**  
Commencement 16 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.11 (19 Feb. 1988) A459-A464*

The Decree makes legislative provision to give municipal effect to the Commonwealth Scheme on the transfer of convicted offenders between Commonwealth countries. Basically, the Decree provides that on application, a person convicted and sentenced to a term of imprisonment in one country (the sentencing country) may with mutual consent be transferred to another country (the administering country) usually his home country, to enable him serve out his sentence there.

- 6 University of Ife (Transitional Provisions) (Amendment) Decree No.6 1988.**  
Commencement 10 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.13 (26 Feb. 1988) A467*

The Decree amends the University of Ife (Transitional Provisions) Act 1975 No.23 to reflect the Federal Military Government's decision to change the name of the University to Obafemi Awolowo University in honour of the late Chief Obafemi Awolowo.

- 7 University Teaching Hospital (Reconstitution of Boards, etc.) (Amendments) Decree No.7 1988.**  
Commencement 10 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.13 (26 Feb. 1988) A469*

The Decree changes the name of Ife University Teaching Hospital Complex to Obafemi Awolowo University Teaching Hospital Complex.

- 8 Court of Appeal (Amendment) Decree No.8 1988.**  
Commencement 24 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.113 (26 Feb. 1988) A471*

The Decree amends the Federal Court of Appeal Act 1976 No.43 as amended by the Federal Court of Appeal (Amendment) Act 1982 No.7, by increasing the number of Justices of the said Court from thirty-six to forty-one.

- 9 Federal Radio Corporation of Nigeria (Amendment) Decree No.9 1988.**  
Commencement 1 August 1987.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.13 (26 Feb. 1988) A473-A476*

The Decree amends the Federal Radio Corporation of Nigeria Act 1979 No.8 to enable the Federal Radio Corporation of Nigeria generate revenue through commercial advertisement and sponsored programmes, participation in commercial music industry, staging popular drama in theatre and charging fees for the use of its choirs. The Decree also establishes the Federal Radio Corporation of Nigeria, Abuja, which came into existence after the promulgation of the 1979 Act and also provides for the abolition and redesignation of the words Zones, Zonal Boards and Zonal Directors.

- 10 Animal Diseases (Control) Decree No.10 1988.**  
Commencement 24 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.13 (26 Feb. 1988) A471-A501*

The Decree adopts the provisions of the Diseases of Animals Act 1958 (Cap. 54) and 1962 No.7 and thereby repeals them. Sundry provisions relating to animal diseases, their control and prevention are contained therein with the object of preventing the introduction and spread of infectious and contagious diseases amongst animals, hatcheries and poultries in Nigeria.

- 11 Arbitration and Conciliation Decree No.11 1988.**  
Commencement 14 March 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.18.(14 March 1988) A503-A546*

The Decree provided unified legal framework for the fair and efficient settlement of commercial disputes by arbitration and conciliation.

The Decree also makes applicable the convention on the Recognition and Enforcement of Arbitral Awards (New York Convention) to any award made in Nigeria or in any contracting State arising out of international commercial arbitration.

- 12 Students Loan Board Decree No.12 1988.**  
Commencement 12 April 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.21 (13 April 1988) A547-A555*

The Decree repeals the Students Loan Board Decree 1972 No.25 and the Students Loans (Miscellaneous Provisions) Decree 1976 No.21 and provides for the establishment of the Students Loans Board with new membership, the appointment of an Executive Secretary, the establishment of three zonal offices and an area office in each State capital and the provision of a new criteria for eligibility for a loan and the procedure for meeting the loan.

- 13 Mutual Assistance in Criminal Matters within the Commonwealth (Enactment and Enforcement) Decree No.13 1988.**  
Commencement 13 April 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.21 (13 April 1988) A557-A569*

The Decree makes legislative provisions to give the force of law to the provisions of the scheme for Mutual Assistance in Criminal Matters within the Commonwealth. The Decree also makes provisions for mutual assistance relating to the search and seizure of the proceeds of criminal activities.

- 14 Constituent Assembly Decree No.14 1988.**  
Commencement 20 April 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.25 (20 April 1988) A571-A578*

The Decree provides for the constitution, membership and proceedings of the Constituent Assembly which is to have full powers to deliberate upon and enact the draft Amendment Constitution drawn up by the Constitution Review Committee appointed by the Federal Military Government.

- 15 Nigerian Export Credit Guarantee and Insurance Corporation Decree No.15 1988.**  
Commencement 22 April 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.27 (22 April 1988) A579-A587*

The Decree provides for the establishment of the Nigerian Export-Credit Guarantee and Insurance Corporation with an authorised capital of ₦100 million.

The objects of the Corporation include the establishment and carrying on business of export credit guarantee and export credit insurance in Nigeria.

- 16 Maritime Academy of Nigeria Decree No.16 1988.**  
Commencement 20 April 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.27 (22 April 1988) A579-A587*

The Decree amongst other things establishes the Maritime Academy of Nigeria to be responsible, for providing full-time or part-time courses of instruction and training in:-

- (a) Marine technology including marine engineering, navigation, applied maritime sciences, shipping business and management;
- (b) Applied research in maritime technology and related activities; and
- (c) Such other fields of applied maritime sciences relevant to the needs of the development of Nigeria in the areas associated with the shipping industry.

- 17 Evidence (Amendment) Decree No.17 1988.**  
Commencement 3 May 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.32 (23 May 1988) A599-A600*

The Decree amends the Evidence Act 1958 (Cap.62) to make admissible in criminal proceedings any certificate issued by any professional or officer in charge of any laboratory established by the appropriate authority.

- 18 Agricultural Credit Guarantee Scheme Fund (Amendment) Decree No.18 1988.**  
Commencement 18 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.36 (14 June 1988) 601-A603*

The Decree amends the Agricultural Credit Guarantee Scheme Fund Act 1977 No.20 and provides amongst other things an increase in the membership of the Board, and an increase in the maximum loan granted an individual farmer from ₦50,000 to ₦100,000. The Decree further grants the Board power to impose sanctions for failure to submit returns to the Fund.

- 19 Tafawa Balewa Square Management (Amendment) Decree No.19 1988.**  
Commencement 13 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.36 (14 June 1988) A605-A609*

The Decree amends the Tafawa Balewa Management Act 1973 by reconstituting the Management Board and providing precise functions of the Board. It also makes provisions for the sources and application of the funds of the Board.

- 20 Merchant Shipping (Amendment) Decree No.20 1988.**  
Commencement 12 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No. 36 (14 June 1988) A611-A612*

The Decree amends the Merchant Shipping Act 1962 No.30 to make provision for the protection of consignments of goods and the requirement of endorsement of bills of lading.

- 21 Counterfeit and Fake Drugs (Miscellaneous) Provision's Decree No.21 1988.**  
Commencement 15 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.37 (15 June 1988) A613-A615*

The Decree prohibits the sale and distribution of counterfeit adulterated, banned and fake drugs or poisons without a licence or registration and creates the penalties for the breach of the provisions of the Decree.

The Decree also establishes a task force in each State of the Federation which shall be charged with the responsibility of seizing any drug or poison illegally displayed for sale in any unlicensed or unregistered premises.

- 22 Nigeria Deposit Insurance Corporation Decree No.22 1988.**  
Commencement 15 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.37 (15 June 1988) A618-A614*

The Decree amongst other things establishes the Nigeria Deposit Insurance Corporation for the purpose of insuring all deposit liabilities of licensed banks and other financial institutions.

- 23 Medical and Dental Practitioners Decree No.23 1988.**  
Commencement 28 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.40 (29 June 1988) A635-A655*

The Decree establishes the Medical and Dental Council of Nigeria for the registration by one body of medical practitioners and dental surgeons. The Decree provides for disciplinary tribunals for the discipline or admonition of erring members of the two professions.

- 24 Constituent Assembly (Amendment) Decree No.24 1988.**  
Commencement 28 June 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.40 (29 June 1988) A657-A672*

The Decree amends the Constituent Assembly Decree 1988 to insert therein a new Schedule 3 containing the standing orders of the Constituent Assembly.

- 25 Privatisation and Commercialisation Decree No.25 1988.**  
Commencement 5 July 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.42 (6 July 1988) A673-A683*

The Decree provides for the privatisation and commercialisation of Federal Government enterprises and other enterprises in which the Federal Government has equity interests.

The Decree also establishes the Technical Committee on Privatisation and Commercialisation with the objective of ensuring a thorough implementation of Government's policy on Commercialisation and privatisation of its enterprises and interests.

**26 Academic Staff Union of Universities (Proscription and Prohibition from Participation in Trade Union Activities) Decree No.26 1988.**

Commencement 7 July 1988.

*Suppl. Fed. Off. Gaz. Extra. 76 No.44 (8 July 1988) A685-A686*

The Decree proscribes and prohibits the Academic Staff Union of Universities from participating in trade union activities in Nigeria or any part thereof.

**27 Labour (Amendment) Decree No.27 1988.**

Commencement 28 June 1988.

*Suppl. Fed. Off. Gaz. Extra. 75 No.45 (11 July 1988) A687-A688*

The Labour Act 1974 No.21 as amended by the Labour (Amendment) Act 1978 No.21 is hereby further amended by inserting a new Section 11A immediately after Section 11, to provide that it shall not be a defence to an employer used for personal injuries caused by the negligence of a person employed by him if that person was in common employment with the person injured.

**28 Special Tribunal (Miscellaneous Offences (Amendment) Decree No.28 1988.**

Commencement 28 June 1988.

*Suppl. Fed. Off. Gaz. Extra. 75 No.45 (11 July 1988) A689-A690*

The Decree amends the Special Tribunal (Miscellaneous Offences) Decree 1984 No.20 to provide for -

- (a) an extension of the area in which dangerous drugs shall be deemed to be in transit or being exported to customs port or customs airport; and
- (b) the forfeiture of the vehicle or other means of transportation which was used in the conveyance of smuggled petroleum products to the Federal Military Government.

**29 Securities and Exchange Commission Decree No.29 1988.**

Commencement 28 June 1988.

*Suppl. Fed. Off. Gaz. Extra. 75 No.45 (11 July 1988) A691-A704*

The Decree re-enacts the Securities and Exchange Commission Decree 1979 and vests the Commission with the functions, amongst other things, of determining the price at which the initial securities of a company are to be sold to the public, the timing and amount of any subsequent issue registration of all securities proposed to be offered for sale to the public and generally maintaining a surveillance over the Securities Market.

**30 State Security (Detention of Persons) (Amendment) Decree No.30 1988.**

Commencement 30 July 1988.

*Suppl. Fed. Off. Gaz. Extra. 75 No.45 (11 July 1988) A705*

The Decree amends the State Security (Detention of Persons) Decree 1984 No.2 to include the Minister of Internal Affairs as one of the authorised persons with power to detain persons under the conditions specified in the Decree.

- 31 National Primary Education Commission, etc. Decree No.31 1988.**  
Commencement 8 August 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.53 (17 Aug. 1988) A707-A717*

The Decree, amongst other things provides that the Federal Government shall contribute 65 per cent of the total calculated salaries of teachers and non-teachers of primary schools in Nigeria payable directly from the Federal Government allocation from the Federation Account.

The Decree also establishes a National Primary Education Commission to prescribe, amongst other things, minimum standards of primary education throughout Nigeria. Provision is also made for the establishment of the Primary Education Interim Development Fund to cater for the needs of educationally disadvantaged States.

- 32 Emergency Commission of Nigeria (Amendment) Decree No.32 1988.**  
Commencement 9 August 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.53 (17 Aug. 1988) A719-A7822*

The Decree further amends the Energy Commission of Nigeria Act 1979, amongst other things by reconstituting the membership of the Commission and its Technical Committee and establishing specialised departments for the Commission. The Decree also empowers the Commission to monitor the performance of the energy sector in the execution of Government policies on energy.

- 33 Privatisation and Commercialisation (Amendment) Decree No.33**  
Commencement 9 August 1988.  
*Suppl. Fed. Off. Gaz. Extra 75 No. 53 (17 Aug. 1988) A723*

The Decree amends the Privatisation and Commercialisation Decree 1988 No.25 to empower the President, Commander-In-Chief of the Armed Forces, Federal Republic of Nigeria, to appoint not less than seven persons (excluding the Chairman) as members of the Technical Committee on Privatisation and Commercialisation.

- 34 Federal Highways (Amendment) Decree No.34 1988.**  
Commencement 1 September 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.60 (9 Sept. 1988) A725-A726*

The Decree amends the Federal Highways Act 1971 No.4 by conferring power on the Minister to erect, equip and maintain toll gates on any Federal Highway and to prescribe toll fees, dues or charges to be paid by vehicles plying or passing through the highway. The Decree also empowers the Minister to authorise in writing any officer, agent or person to exercise any power conferred on him under the Decree.

**35 Directorate for Social Mobilisation (Amendment) Decree No.35 1988.**

Commencement 2 September 1987.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.60 (9 Sept. 1988) A727-A730*

The Decree amends the Directorate of Social Mobilisation Decree 1987 No.31 to, amongst other things, reflect the correct title of the Directorate and to establish and Community Committee of the Directorate.

**36 Industrial Development Co-ordination Decree No.36 1988.**

Commencement 30 September 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.64 (30 Sept. 1988) A731-A734*

The Decree establishes the Industrial Development Co-ordination Committee to serve as a co-ordinating and approval centre for all governmental approvals before the establishment of new industries or business in Nigeria.

**37 Nigerian Legion Decree No.37 1988.**

Commencement 30 September 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.64 (30 Sept. 1988) A735-A745*

The Decree establishes the Nigerian Legion to cater for the welfare of ex-service-men and persons who have distinguished themselves in the wars in which Nigerians have participated. The Decree also repeals the Nigerian Legion Act 1964 No.18 (Interim Management Committee Act 1977 No.25).

**38 Medical Rehabilitation Therapists (Registration etc.) Decree No.38 1988.**

Commencement 30 September 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.64 (30 Sept. 1988) A749-A764*

The Decree establishes the Medical Rehabilitation Therapists Registration Board in respect of medical rehabilitation therapists and also makes incidental provisions for the control of the practice of the professions of physiotherapists, chiropractors, occupational therapists, osteopaths and speech therapists.

**39 Trade Disputes (Amendment) Decree No.39 1988.**

Commencement 30 September 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.64 (30 Sept. 1988) A765-A766*

The Decree amends the Trade Disputes Act 1976 No.23 by reducing the various periods provided in the Act for settlement of trade disputes and also provides that disputes referred to the Court should be determined within thirty days.

**40 Insurance (Special Provisions) Decree No.40 1988.**

Commencement 12 October 1988.  
*Suppl. Fed. Off. Gaz. 75 No.71 (3 Nov. 1988) A765-A768*

The Decree provides amongst other things for insurance proposal forms to contain requests for full disclosure of material facts by an insured in order for the insurer to accept the risk on the facts so disclosed.

- 41 Nigerian Export Promotion Council Decree No.41 1988.**  
Commencement 1 December 1987.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.73 (15 Nov. 1988) 769-A775*

The Decree continues in being the Nigerian Export Promotion Council and confers on the Council the function to:

- (a) promote the development and diversification of Nigeria's export trade;
- (b) assist in promoting the development of export oriented industries in Nigeria;
- (c) actively promote the implementation of export policies and programmes of the Federal Military Government;
- (d) collect and disseminate information on products available for export;
- (e) collect and disseminate to local manufacturers and exporters information on foreign markets.

The Decree also repeals the Nigerian Export Promotion Council Act 1976 No.26 and transfers the assets and liabilities of the dissolved Council to the new Council which is now being headed by the Minister responsible for trade matters.

- 42 Harmful Waste (Special Criminal Provisions, etc.) Decree No. 42 1988.**  
Commencement 25 November 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.79 (30 Nov. 1988) A783*

The Decree prohibits the carrying, depositing and dumping of harmful waste on any land, territorial waters, contiguous zone, Exclusive Economic Zone of Nigeria or its inland waterways and prescribes severe penalties for any person found guilty of any crime relating thereto.

- 43 Civil Service (Re-Organisation) Decree No.43 1988.**  
Commencement 1 April 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.79 (30 Nov. 1988) A785-A810*

The Decree re-organises the civil service to make it virile, dynamic, result and development oriented. The Decree introduces professionalism within the Ministries and Extra-Ministerial Departments by providing that certain appointments, promotion, disciplinary control and measures should be undertaken, from the commencement of the Decree, by the Ministries or Extra-Ministerial Departments so as to make them implement Government policies expeditiously and reduce expenditure. The Decree also provides for right of appeal by aggrieved officers.

- 44 Nigeria Airways Limited (Appointment of Sole Administration) Decree No.44 1988.**  
Commencement 8 January 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.79 (30 Nov. 1988) A811*

The Decree provides for the appointment of a Sole Administrator to responsibilities as the Chief Executive of the Nigeria Airways Limited and perform the duties of the Managing Director and of the Board of Directors of the Nigeria Airways Limited.

- 45 Federal Road Safety Commission Decree No.45 1988.**  
Commencement 18 February 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.82 (13 Dec. 1988) A813-A824*

The Decree establishes the Federal Road Safety Commission with responsibility for, amongst other things:-

- (a) preventing and minimising road accidents on the highways;
- (b) clearing obstructions of any part of the highway; and
- (c) educating drivers, motorists and other members of the public generally on the proper use of the highway.

The Decree also establishes the Road Safety Corps for the Commission and confers on it specific functions with respect to road safety and enforcement of road traffic laws and regulations including detention of vehicles and prosecution of offenders.

- 46 Legal Practitioners (Amendment) Decree No.46 1988.**  
Commencement 4 June 1987.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.82 (13 Dec. 1988) A825-A826*

The Decree further amends the Legal Practitioners Act 1975 to reconstitute the membership of the Body of Benchers and to confer on members of the Body certain privileges conferred by the Legal Practitioners (Amendment) (No.2) Act 1979 on the Law Officers.

- 47 Copyright Decree No.47 1988.**  
Commencement 19 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.84 (20 Dec. 1988) A827-A857*

The Decree repeals the Copyright Act of 1970 and makes sundry new provisions with respect to copyright on intellectual property and the protection thereof. The Decree, *inter alia*, particularly introduces such new provisions relating to right to share in the proceeds of sale of a copyright, conversion rights, neighbouring rights, etc.

In addition the Decree introduces new forms of infringement of copyright and provides wider forms of redress in cases of such infringement. The Decree also sets up new infrastructures for the effective administration of copyright in Nigeria.

- 48 Special Tribunal (Miscellaneous Offences) (Amendment) Decree No.2 1988.**  
Commencement 1 January 1989.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.86 (23 Dec. 1988) A859-A860*

The Decree further amends the Special Tribunal (Miscellaneous Offences) Decree 1984 No.20 as amended to provide stiffer penalty for persons convicted of smuggling prohibited goods.

- 49 National Universities Commission (Amendment) Decree No.49 1988.**  
Commencement 22 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.86 (23 Dec. 1988) A861-A863*

The Decree amends the National Universities Commission Act 1974 No.1 by increasing the membership of the Commission to include academic disciplines not presently represented on the Commission, that is education, law, management sciences, earth and mineral sciences and the humanities, etc.

The Decree also gives additional powers of accreditation to the National Universities Commission in relation to all universities in Nigeria.

- 50 Immigration (Special Provisions) (Repeal) Decree No.50 1988.**  
Commencement 22 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.86 (23 Dec. 1988) A865*

Under this Decree the Section 6 of the Interpretation Act 1964 No.1 the Immigration (Special Provisions) Act 1969 No.33 is hereby repealed.

- 51 Pension Rights of Judges (Amendment) Decree No.51 1988.**  
Commencement 1 January 1985.  
*Suppl. Fed. Off. Gaz. Extra. 75 No. 86 (23 Dec. 1988) A867*

The Decree amends the Pension Rights of Judges Decree 1985 No.5 to remove the requirement of age as a basis for the calculation of pension of judicial officers.

- 52 Nigeria Reinsurance Corporation (Amendment) Decree No.52 1988.**  
Commencement 22 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.86 (23 Dec. 1988) A869*

The Decree amends the Nigeria Reinsurance Corporation Act 1977 No.49 to remove the Corporation as the channel of ceding compulsory cessions from Nigeria to the African Reinsurance Corporation which is now empowered to deal directly with insurance and reinsurance companies operating in Nigeria with respect to the cessions emanating from Nigeria.

- 53 Nigerian Educational Research and Development Council Decree No.53 1988.**  
Commencement 1 March 1987.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.87 (28 Dec. 1988) A871-A882*

The Decree establishes the Nigerian Educational Research and Development Council and charges the Council with the functions of, amongst other things -

- (a) encouraging, promoting and co-ordinating educational research programmes carried out in Nigeria; and
  - (b) identifying educational problems in Nigeria and determining the priority to be given to such problems. The Council is also responsible for book, language and curriculum development.
- 54 Nursing and Midwifery (Registration, etc.) (Amendment) Decree No.54 1988.**  
Commencement 27 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.87 (28 Dec. 1988) A883-A886*

The Decree amends the Nursing and Midwifery Act 1979 to provide, among other things, an increase in the membership of the Council and the duties of a registered nurse or midwife.

- 55 Advertising Practitioners (Registration, etc.) Decree No.55 1988.**  
Commencement 27 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.87 (28 Dec. 1988) A889-A903*

The Decree establishes a council in respect of Advertising Practitioners and also makes provisions for the control of the practice of the profession of advertising.

- 56 Navigable Waterways (Declaration) Decree No.56 1988.**  
Commencement 28 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.87 (28 Dec. 1988) A905-A906*

The Decree declares the waterways specified in the schedule to be Federal Waterways. The effect of such declaration is that construction, alteration and maintenance (including management, direction and control) of the specified waterways become a matter of Federal legislation and for the exclusive executive authority of the Federal Government.

- 57 Trade Disputes (Amendment) (No.5) Decree No.57 1988.**  
Commencement 27 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.89 (30 Dec. 1988) A907-A908*

The Decree further amends the Trade Disputes Act, 1976 by the extension of the retirement age of members of the Industrial Arbitration Panel and the National Industrial Court to 65 years of age and the tenure of office to four years in the first instance renewable for one more term of four years. The Decree also confers appellate jurisdiction on the Court from the decisions and awards of the Panel.

- 58 Federal Environmental Protection Agency Decree No.58 1988.**  
Commencement 30 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.89 (30 Dec. 1988) A909-A924*

The Decree establishes the Federal Environmental Protection Agency with the following functions:

- (a) Responsibility for monitoring and helping to enforce environmental protection measures;
- (b) Co-operation with Federal and State Ministries, Local Government Councils, statutory bodies, and research agencies on matters and facilities relating to environmental protection.

For the effective implementation of its functions, the Decree confers additional powers on the Agency including the power to establish standards in certain environmental areas. In order to make the work of the Agency effective, the Decree confers upon its employees certain specific powers, for instance, power to inspect, search and seize and the power to arrest offenders.

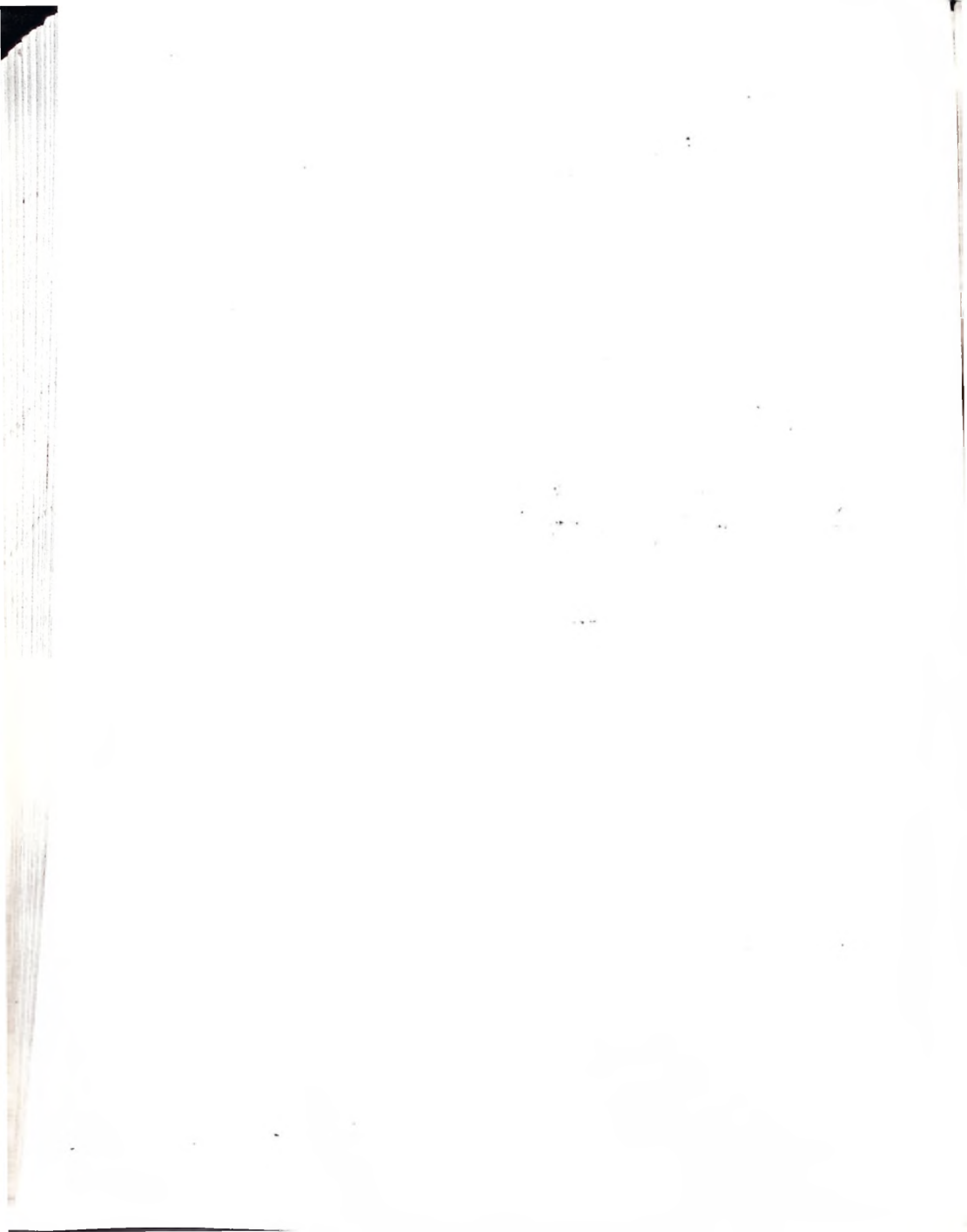
- 59 Nigerian Media Council Decree No.59 1988.**  
Commencement 30 December 1988.  
*Suppl. Fed. Off. Gaz. Extra. 75 No.89 (30 Dec. 1988) A925-A938*

The Decree establishes the Nigerian Media Council to promote high professional standards for the Nigerian media, and to deal with complaints emanating from members of the public about the conduct of the media and journalists in their professional capacity or complaints emanating from the media about the conduct of persons or organizations towards the media.

The Decree also repeals the Nigerian Press Council Act 1978.



**Section II**  
**Subject Index**



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# INDEX TO THE LAWS OF NIGERIA

1966-1988

*With Explanatory Notes*

## **Data Ine Akobo**

"One basic inhibition to law research in this country is the paucity of source materials. A researcher is therefore handicapped in the process of collecting materials for research, as the process takes much valuable time.

This copious and comprehensive index will certainly be valuable to the researcher. The author has taken pains to document virtually all the Decrees and their corresponding Gazette sources; she has also given a summary of the Decrees as contained in the Explanatory Notes. The *Index* will be a *vade mecum* to all persons involved one way or the other in the administration of justice and the development of the legal system. It is recommended to judges, magistrates, lawyers, law teachers and law students."

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by  
Hon. Justice Niki Tobí

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