

Assented to in Her Majesty's name this 26th day of April 1958.

J. W. ROBERTSON,
Governor-General

(L.S.)

No. 20

1958



Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.

Governor-General and Commander-in-Chief

AN ORDINANCE TO APPROPRIATE THE SUM OF THIRTY-EIGHT MILLION, TWO HUNDRED AND SIXTY-SEVEN THOUSAND, FOUR HUNDRED AND EIGHTY POUNDS TO THE SERVICE OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FIFTY-NINE.

Title.

[8th May, 1958]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

1. This Ordinance may be cited as the Appropriation (1958-59) Ordinance, 1958.

Short title.

Expenditure of £38,267,480 authorised out of the revenue and other funds of the Federation. Schedule.

Appropriation of £38,267,480. Schedule.

Balance unissued to lapse.

2. The Accountant-General of the Federation may, on the warrant of the Governor-General, pay out of the revenue of the Federation of Nigeria during the year ending on the 31st of March, 1959, and other funds of the Federation, any sums not exceeding in the whole the sum of Thirty-Eight Million, Two Hundred and Sixty-Seven Thousand, Four Hundred and Eighty Pounds, being the total of the amounts set forth opposite Heads 21 to 82 in the Schedule.

3. The said sum of Thirty-Eight Million, Two Hundred and Sixty-Seven Thousand, Four Hundred and Eighty Pounds shall be appropriated to the purposes and in the manner expressed in the Schedule.

4. The moneys granted by this Ordinance are intended for the services in respect of which moneys will become payable within the year ending on the 31st day of March, 1959, and any balance thereof unissued at the end of month of March of that year shall lapse and not be available for making payments in any subsequent month.

SCHEDULE

	£
21. Governor-General	41,720
22. Office of the Governor-General and Council of Ministers	109,040
23. Military	3,306,220
24. Naval Force	194,690
25. Police	3,202,370
26. Prime Minister	84,420
27. External Affairs	344,110
28. Nigerianisation Office	36,510
29. Ministry of Communications and Aviation	217,510
30. Posts and Telegraphs	4,092,850
31. Aviation	266,630
32. Meteorology	193,800
33. Administrator-General	41,700
34. Ministry of Education	1,472,130
35. Education	788,630
36. Antiquities	36,980
37. Records Office	22,780
38. Ministry of Finance	223,540
39. Customs and Excise	460,840
40. Inland Revenue	149,290
41. Treasury	143,310
42. Statistics	94,240
43. Pensions and Gratuities	308,200
44. Public Debt Charges	24,300
45. Ministry of Health	859,900
46. Medical	1,283,930
47. Chemistry	23,160
48. Ministry of Internal Affairs	48,870
49. Prisons	928,640
Carried forward	<u>£19,000,310</u>

SCHEDULE—continued

	£
<i>Brought forward</i>	19,000,310
50. Ministry of Labour and Welfare	67,560
51. Labour	217,870
52. Co-operatives	10,570
53. Social Welfare	72,000
54. Ministry of Lagos Affairs, Mines and Power	484,660
55. Land	219,750
56. Geological Survey	123,080
57. Mines	102,690
58. Valuation Unit	14,940
59. Ministry of Research and Information	902,100
60. Agriculture	198,990
61. Fisheries	46,190
62. Forestry	78,320
63. Veterinary	186,320
64. Information	193,000
65. Printing and Stationery	288,930
66. Ministry of Commerce and Industry	67,080
67. Commerce and Industries	188,860
68. Marketing and Exports	456,710
69. Ministry of Transport	536,590
70. Inland Waterways	517,660
71. Coastal Agency	129,070
72. Ministry of Works and Surveys	46,680
73. Public Works	759,690
74. Public Works Recurrent	4,001,290
75. Survey	192,090
76. House of Representatives	260,450
77. Judicial	112,300
78. Legal	65,170
79. Public Service Commission	29,640
80. Audit	60,360
81. Miscellaneous	1,594,010
82. Contributions to the Development Fund	7,042,550
Total	£38,267,480

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,
Clerk of the House of Representatives

J. W. ROBERTSON,
Governor-General

(L.S.)

No. 21



1958

Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.
Governor-General and Commander-in-Chief

AN ORDINANCE FURTHER TO AMEND THE MAGISTRATES' COURT (LAGOS)
ORDINANCE, 1955 (No. 24 OF 1955).

Title.

[By Notice, see Section 1]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria
as follows—

Enactment.

1. This Ordinance may be cited as the Magistrates' Court (Lagos)
(Amendment) Ordinance, 1958, and shall come into operation on a date
to be appointed by the Governor-General by notice in the Gazette.

Short title
and com-
mencement.

Amendment
of section 15
of No. 24 of
1955,
No. 22 of
1957.

2. Section 15 of the Magistrates' Court (Lagos) Ordinance, 1955, as the same has been amended by the Magistrates' Court (Lagos) (Amendment) Ordinance, 1957, is further amended—

(a) by the deletion of the words in subsection (4) "and in no cause shall the aggregate of fines imposed by a magistrate grade III exceed twenty-five pounds", and the substitution thereof of the following—

"and in no cause shall the aggregate of fines imposed by any magistrate exceed the sum specified above or such sum as may be substituted therefor, in respect of that magistrate, by notice under subsection (2) of section 17"; and

(b) by the deletion of the words in subsection (5) "and in no cause shall the aggregate term of imprisonment in respect of two or more consecutive terms of imprisonment imposed by any magistrate grade III exceed three months", and the substitution thereof of the following—

"and in no cause shall the aggregate term of imprisonment in respect of two or more consecutive terms of imprisonment imposed in that cause by any magistrate exceed the term specified above or such term as may be substituted therefor, in respect of that magistrate, by notice under subsection (2) of section 17".

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE, MANUWA,
Clerk of the House of Representatives

J. W. ROBERTSON,
Governor-General

(L.S.)

No. 22

1958



Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.

Governor-General and Commander-in-Chief

AN ORDINANCE FURTHER TO AMEND THE CRIMINAL CODE (SCHEDULE TO
CHAPTER 42 OF THE LAWS OF NIGERIA, 1948)

Title.

[8th May, 1958]

Date of
commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as
follows—

Enactment.

1. This Ordinance may be cited as the Criminal Code (Age of Consent)
(Amendment) Ordinance, 1958, and shall apply in respect of the Federal
territory of Lagos.

Short title
and appli-
cation

Amendment
of sections
218, 219,
220, 221,
222, 222A
and 222B of
Criminal
Code,
Chapter 42,
Schedule.

Restriction
on defence
of reason-
able belief.

2. Sections 218, 219, 220, 221, 222, 222A and 222B of the Criminal Code are amended :

(a) by the substitution of the words "thirteen years" for the words "eleven years" wherever those words occur in the said sections; and

(b) by the substitution of the words "sixteen years" for the words "thirteen years" wherever those words occur in the said sections.

3. Notwithstanding anything contained in sections 220, 221 and 222 of the Criminal Code, it shall only be a defence to a charge of any of the offences defined in section 219, paragraph (1) of section 221 and section 222 of the Criminal Code, as amended by section 2 of this Ordinance, to prove that the accused person believed, on reasonable grounds, that the girl was of or above the age of sixteen years if the accused person was under the age of twenty-one years at the time when the offence is alleged to have been committed and has not previously been charged with any of such offences.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,
Clerk of the House of Representatives

J. W. ROBERTSON,
Governor-General

✓
(L.S.)

No. 23



1958

Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.

Governor-General and Commander-in-Chief

AN ORDINANCE FURTHER TO AMEND THE INCOME TAX ORDINANCE

[8th May, 1958]

Title.

Commence-
ment.

Enactment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1958, and, subject as hereinafter provided, shall have effect with respect to tax chargeable for the year of assessment commencing on the 1st day of April, 1958, and to the tax thereafter chargeable for each succeeding year of assessment.

Short title
and appli-
cation.

Amendment
of section 9
Cap. 92.

2. (1) Section 9 of the Income Tax Ordinance (hereinafter referred to as the principal Ordinance) is amended by the addition at the end of paragraph (c) of subsection (1) of the following—

“(other than the emoluments of members of the armed forces of the Federation)”.

(2) Section 9 is further amended by the repeal of subsection (4) and the substitution thereof of the following—

“(4) The Governor-General may exempt—

(a) any person or class of persons from all or any of the provisions of this Ordinance, or

(b) from tax all or any income of any person or class of persons from any source,

on any ground which appears to him sufficient.”.

Amendment
of section 10.

3. (1) Section 10 of the principal Ordinance is amended by the deletion at the commencement of paragraph (h) of subsection (1) of the words “any contribution” and the substitution thereof of the following—

“any regular contribution”.

(2) Section 10 is further amended by the deletion of the further proviso to paragraph (h) of subsection (1), inserted by the Income Tax (Amendment) (No. 2) Ordinance, 1955, and by the substitution thereof of the following—

“Provided further that where any employment ceases before an employee has completed five years' employment with an employer, if the total value of any benefits (other than sums paid by way of a pension) received by the employee from any such society or fund exceeds a sum calculated at the rate of one hundred and fifty pounds per annum for the period of such employment, the amount of any such excess shall be apportioned evenly over such period as if it had accrued from day to day, and as so apportioned shall be treated as income of the employee. For the purpose of this proviso, where any person has had employment or successive employments with any one or more Governments established in Nigeria (including in such expression the former Government of Nigeria) and his next employment is with any body directly incorporated by, or any unincorporate body established by, an Ordinance or Law of any Legislature in Nigeria, then his employment or successive employments with any such Government or Governments and his next employment with any such body shall be treated as one continuing employment.”.

(3) Section 10 is further amended by the addition at the end of paragraph (h) of subsection (1) (after the provisoes) of the following—

“Where in respect of any society or fund approved under this paragraph the employer becomes entitled to any benefit whatsoever, the value of that benefit shall for the purposes of this Ordinance be treated as a receipt of the trade, business, profession or vocation in connection with which such society or fund was approved, at the date when the right to such benefit first arose;”.

Amendment
of section 18.

4. Subsection (8) of section 18 of the principal Ordinance is amended by the insertion after the word “income” in each case, except where the word first occurs, of the words—

“or loss”.

5. (1) Section 20 of the principal Ordinance is amended by the deletion in paragraph (a) of subsection (2) of the words "which, if it had been a profit, would have been assessable under this Ordinance".

Amendment
of section 20.

(2) Section 20 is further amended by the deletion at the commencement of paragraph (b) of subsection (2) of all the words preceding the provisoes and the substitution therefor of the following—

"the amount of a loss which the Commissioner is satisfied has been incurred by him in any such trade, business, profession or vocation during any year preceding the year of assessment which has not been allowed against his assessable income of a preceding year."

(3) Section 20 is further amended by the addition after subsection (4) (inserted by the Income Tax (Amendment) Ordinance, 1952) of the following—

No. 11 of
1952.

"(5) For the purpose of subsection (2)—

(a) the amount of a loss in respect of which any deduction is to be made or allowed shall not include any part of a loss which falls to be given in aggregation in arriving at the income of that person under subsection (8) of section 18 or would fall to be so given if it were necessary to apply that subsection notwithstanding that, with respect to the income and loss for aggregation, the amount of the income is less than the amount of the loss;

(b) subject to paragraph (a) of this subsection, whenever necessary the amount of a loss shall be arrived at under the provisions of subsection (8) of section 18, but as if there were substituted for the words "income of any year of assessment" the words "loss during the year of assessment or any preceding year."

6. The Third Schedule to the principal Ordinance (added by the Income Tax (Amendment) Ordinance, 1949) is amended by the deletion of the words "nine shillings" and the substitution therefor of the following—
"eight shillings".

Amendment
of Third
Schedule.
No. 16 of
1949.

7. (1) The Fourth Schedule to the principal Ordinance (inserted by the Income Tax (Amendment) Ordinance, 1952) is amended by the insertion after paragraph 5 of the following new paragraph—

Amendment
of Fourth
Schedule.
No. 11 of
1952.

"5A. For the purposes of this Schedule—

(a) where but for this paragraph a person is entitled to an annual allowance in respect of qualifying building expenditure in respect of an asset in use for the purposes of a trade or business carried on by him at the end of his basis period for any year of assessment commencing on or after the 1st April, 1958, if that asset is an industrial building or structure in use as such at the end of his basis period for any such year, then, in lieu of such allowance and qualifying building expenditure, the qualifying expenditure in respect of that asset shall be taken to mean "qualifying industrial building expenditure" for any allowances to be made to such person, in respect of that qualifying expenditure, for that year; and

(b) "industrial building or structure" means any building or structure in regular use—

(i) as a mill, factory, mechanical workshop, or other similar building, or as a structure used in connection with any such buildings;

(ii) as a dock, port, wharf, pier, jetty or other similar building or structure ;

(iii) as an hotel having a minimum of twenty bedrooms for guests ;

(iv) as a store-house or for any plant and in either case used wholly and exclusively for or in connection with either any building or structure mentioned in provisions (i), (ii) or (iii) of this definition or any office or dwelling mentioned in provision (vi) of this definition ;

(v) for the operation of a railway for public use or of a water or electricity undertaking for the supply of water or electricity for public consumption ;

(vi) for the running of a plantation or for the working of a mine or other source of mineral deposits of a wasting nature ;

(vii) as an office or dwelling wholly, exclusively and regularly in use by employees of the owner of such office or dwelling whose duties are solely concerned either with the trade or business operations carried on in or directly connected with the regular use of any building or structure falling within provisions (i), (ii), (iii) or (iv) of this definition or with the operation, running or working of any such railway, undertaking, plantation or mine ;

(viii) as a warehouse, whether refrigerated or not, wholly, exclusively and regularly in use for the hire of storage space to the public, and any office or dwelling wholly, exclusively and regularly in use by employees of the owner of such office or dwelling whose duties are solely concerned with the running of any such warehouse ;

(ix) for the purpose of carrying on at such building the business of banking."

(2) The Fourth Schedule is further amended by the deletion of subparagraph (2) (i) of paragraph 7, and the substitution therefor of the following—

"(i) qualifying building expenditure, or qualifying industrial building expenditure, be at the rate specified in respect thereof in the Second Table to this Schedule."

(3) The Fourth Schedule is further amended by the deletion of the First and Second Tables thereto and the substitution therefor of the following—

(PARAGRAPH 6)

"FIRST TABLE.

<i>Qualifying Expenditure in respect of</i>	<i>Rate per cent</i>
Qualifying Building Expenditure	Nil
Qualifying Industrial Building Expenditure	20
Qualifying Mining Expenditure	25
Qualifying Plant Expenditure	40
Qualifying Plantation Expenditure	25

(PARAGRAPH 7)

SECOND TABLE.

<i>Residue of qualifying Expenditure in respect of</i>	<i>Rate per cent</i>
Qualifying Building Expenditure	5
Qualifying Industrial Building Expenditure	10."

8. (1) The replacement of subsection (4) of section 9 of the principal Ordinance effected by this Ordinance shall be deemed always to have had effect with respect to tax chargeable for any year of assessment ending prior to the 1st day of April, 1958.

Retrospective effect of certain provisions of this Ordinance

(2) The amendments to paragraph (h) of subsection (1) of section 10 of the principal Ordinance effected by subsections (1) and (3) of section 3 of this Ordinance shall be deemed always to have had effect with respect to tax chargeable for any year of assessment ending prior to the 1st day of April, 1958.

(3) The amendment to paragraph (h) of subsection (1) of section 10 of the principal Ordinance effected by subsection (2) of section 3 of this Ordinance shall be deemed always to have had effect with respect to tax chargeable for any year of assessment ending after the 31st day of March, 1955.

(4) The amendment of subsection (8) of section 18 and the amendments of section 20 of the principal Ordinance effected by this Ordinance shall be deemed always to have had effect with respect to tax chargeable for any year of assessment ending prior to the 1st day of April, 1958, except in relation to any objection, appeal or claim which has been determined prior to the date of the publication of this Ordinance in the Gazette.

9. Subject to the provisions of section 8 of this Ordinance, notwithstanding the replacement or amendment of any of the provisions of the principal Ordinance effected by this Ordinance, the provisions so replaced or amended shall, as they existed prior to the 1st day of April, 1958, continue to be operative for the purpose of ascertaining the chargeable income of any person and the tax thereon for any year of assessment ending prior to the 1st day of April, 1958.

Saving.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,
Clerk of the House of Representatives

CENTRAL BANK OF NIGERIA ORDINANCE, 1958

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R. F. A. GREY,
*Officer Administering the
Government of the Federation*

(L.S.)

No. 24



1958

Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR RALPH FRANCIS ALNWICK GREY, K.C.V.O., C.M.G., O.B.E.

Officer Administering the Government of the Federation

AN ORDINANCE TO PROVIDE FOR THE ESTABLISHMENT OF A CENTRAL BANK OF NIGERIA AND TO PROVIDE FOR ITS CONSTITUTION AND FUNCTIONS; TO PROVIDE THAT IT SHALL BE A BANK OF ISSUE AND FOR SUCH PURPOSE TO PROVIDE THAT ITS NOTES AND COIN SHALL BE LEGAL TENDER AND AT SOME FUTURE DATE SHALL BE THE SOLE LEGAL TENDER IN NIGERIA; TO PROVIDE THAT THE CENTRAL BANK SHALL BE BANKER TO THE GOVERNMENT AND SHALL HAVE CERTAIN POWERS IN RELATION TO OTHER BANKS; AND FOR PURPOSES ANCILLARY TO THE PURPOSES AFORESAID.

Title.

[By Notice]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

Short title
and
commence-
ment.

1. This Ordinance may be cited as the Central Bank of Nigeria Ordinance, 1958, and shall come into operation upon such date as may be notified in the Gazette by the Governor-General after the signification of the pleasure of Her Majesty thereon, and different dates may be prescribed for the coming into operation of different sections of the Ordinance.

INTERPRETATION

Interpreta-
tion.

2. In this Ordinance, unless the context otherwise requires—

“the Bank” means the Central Bank of Nigeria established by this Ordinance;

“the Board” means the Board of Directors of the Bank;

“the Governor” and “the Deputy Governor” mean, respectively, the Governor of the Bank and the Deputy Governor of the Bank;

“the Minister” means the Minister charged with responsibility or matters relating to finance in the Federation;

“Region” or “Regional” means appertaining to the Regions of Nigeria or to the Southern Cameroons, either individually or collectively as the context requires.

CONSTITUTION

Establish-
ment and
incorpora-
tion of the
Bank.

3. (1) A bank to be called the “Central Bank of Nigeria” shall be established in accordance with the provision of this Ordinance and shall commence business on a day to be appointed by the Governor-General by notification in the Gazette.

(2) The Bank shall be a body corporate and shall have perpetual succession and a common seal, and may sue and be sued in its own name, and subject to the limitations contained in this Ordinance may acquire, hold and dispose of movable and immovable property for the purpose of its functions.

Objects.

4. The principal objects of the Bank shall be to issue legal tender currency in Nigeria, to maintain external reserves in order to safeguard the international value of that currency, to promote monetary stability and a sound financial structure in Nigeria and to act as banker and financial adviser to the Federal Government.

Chief
office and
branches.

5. The Bank shall have its chief office in Lagos and may open branches in Nigeria and appoint agents and correspondents in accordance with decisions of the Board.

CAPITAL AND RESERVE

Capital.

6. (1) The authorised capital of the Bank shall be One Million Five Hundred Thousand Pounds. There shall be paid up such amount as shall be resolved by the Bank and confirmed by the Minister and this amount shall be subscribed by and paid up at par by the Federal Government upon the establishment of the Bank.

(2) The paid-up portion of the authorised capital may be increased by such amount as the Board may, from time to time, resolve with the agreement of the Minister, and the Federal Government shall subscribe and pay up at par the amount of such increase.

(3) All the paid-up capital shall be subscribed and held only by the Federal Government.

7. (1) The Bank shall establish a general reserve fund to which shall be allocated at the end of each financial year of the Bank—

General
reserve
fund.

(a) one-eighth of the net profits of the Bank for the year when, at the end of that year, the fund is less in amount than the paid-up capital of the Bank;

(b) one-sixteenth of the net profits of the Bank for the year when, at the end of that year, the fund is not less in amount than the paid-up capital of the Bank but is less in amount than twice the paid-up capital.

(2) After any allocation has been made in terms of subsection (1), one half of the remainder of the net profits shall be applied to the retirement of any outstanding obligations of the Federal Government to the Bank arising from the financing of the cost of the printing, minting and shipment of the initial stock of the Bank's notes and coins.

(3) The remainder of the net profits shall be paid to the Federal Government.

(4) The net profits of the Bank for each financial year shall be determined by the Bank after meeting all current expenditure for that year and after making such provision as it thinks fit for bad and doubtful debts, depreciation in assets, contributions to staff and superannuation funds, and all other contingencies.

ADMINISTRATION

8. (1) There shall be a Board of Directors of the Bank which shall be responsible for the policy and general administration of the affairs and business of the Bank.

Board of
Directors.

(2) The Board shall consist of a Governor, a Deputy Governor and five other directors.

(3) The Governor or, in his absence, the Deputy Governor shall be in charge of the day-to-day management of the Bank and shall be answerable to the Board for their acts and decisions.

9. (1) The Governor and Deputy Governor shall be persons of recognised financial experience and shall be appointed by the Governor-General by instrument under the public seal on such terms and conditions as may be set out in their respective letters of appointment.

Governor
and Deputy
Governor.

(2) The Governor and Deputy Governor shall each be appointed for a term of five years and shall be eligible for reappointment: Provided that the appointment, or first appointment, of the first Deputy Governor shall be for a term of three years.

(3) The Governor and Deputy Governor shall devote the whole of their professional time to the service of the Bank and while holding office shall not occupy any other office or employment whether remunerated or not:

Provided that they may, by virtue of their office, be members of or advisers to the Loans Advisory Board or its successor: Provided also that they may, if so appointed with the approval by resolution of the Board,

(a) act as members of any commission established by the Federal Government to enquire into any matter affecting currency or banking in Nigeria;

(b) become governors, directors or members of the Board, by whatever name called, of any international bank or international monetary authority to which the Federal Government shall have adhered or given support or approval;

(c) become directors of any corporation in Nigeria in which the Bank may participate under paragraph (i) of section 29.

Directors.

10. (1) The five other directors of the Bank shall be appointed by the Prime Minister of the Federation.

(2) A director shall be a person of recognised standing and experience in affairs, but as a director of the Bank he shall not be regarded or act as a delegate on the Board from any Federal or Regional authority or from any commercial, financial, agricultural, industrial or other interests with which he may be or may have been connected.

(3) A director shall hold office for three years and be eligible for re-appointment: Provided that, of the first five directors to be appointed under this section, one shall, or shall in the first instance, be appointed for one year, and two shall, or shall in the first instance, be appointed for two years.

(4) A director shall be entitled to fees and allowances in accordance with such rules as the Board, subject to confirmation by the Minister, may lay down.

Disqualification from and cessation of appointment.

11. (1) No person shall be appointed or shall remain Governor, Deputy Governor or other director of the Bank who—

(a) is a member of the Federal Legislative House;

(b) is a member of a Regional Legislative House;

(c) is a director, salaried official or shareholder of any bank licensed under the provisions of the Banking Ordinance, 1958;

(d) is an officer in the public service of the Federal or a Regional Government: Provided that this paragraph shall not render ineligible any person whose sole duties are those of economic adviser to the Federal Government.

(2) (a) The Governor or Deputy Governor may resign his office on giving at least three months' notice in writing to the Governor-General of his intention.

(b) Any Director may resign after a notice in writing of at least a month to the Governor-General of his intention.

(3) The Governor, Deputy Governor or any other director shall cease to hold office in the Bank if—

(a) he becomes of unsound mind or incapable of carrying out his duties;

(b) he becomes bankrupt or suspends payment or compounds with his creditors;

(c) he is convicted of a felony or of any offence involving dishonesty;

(d) he is guilty of serious misconduct in relation to his duties;

(e) in the case of a person possessed of professional qualifications, he is disqualified or suspended (otherwise than at his own request) from practising his profession in any part of Her Majesty's dominions by the order of any competent authority made in respect of him personally.

12. If the Governor or Deputy Governor or any other director of the Bank dies, or resigns or otherwise vacates his office before the expiry of the term for which he has been appointed, another person shall be appointed in his place for the unexpired period in the manner specified in subsection (1) of section 9 or of section 10 as the case may be.

Appointment to fill a vacancy.

13. (1) Meetings of the Board shall take place as often as may be required but not less frequently than once in each of any ten months in every financial year of the Bank.

Meetings of Board.

(2) The Governor, or in his absence the Deputy Governor, shall be chairman of the Board, and in the absence of both from any meeting the other directors attending shall elect a chairman for that meeting from among themselves.

(3) Four members of the Board shall form a quorum at any meeting and, unless otherwise provided, decisions shall be adopted by a simple majority of the votes of the members present. In the case of an equality of votes, the chairman shall have a casting vote.

(4) No act or proceeding of the Board shall be invalidated merely by reason of the existence of a vacancy or vacancies among the directors of the Bank.

(5) All acts done by any person acting in good faith as a director shall be as valid as if he were a director, notwithstanding that some defect in his appointment or qualification be afterwards discovered.

14. (1) All appointments of officials and other employees of the Bank shall be only to positions created by decision of the Board and on such terms and conditions as shall be laid down by the Board.

Appointments of officials.

(2) No salary, fee, wage, or other remuneration, or allowance paid by the Bank shall be computed by reference to the net or other profits of the Bank.

15. (1) There shall be an advisory committee of the Bank which shall consist of—

Advisory committee.

(a) the Minister or his alternate;

(b) the Minister charged with responsibility for finance in respect of each Region or his alternate;

(c) the Governor or Deputy Governor.

(2) The Committee shall meet not less than twice in each calendar year for the purpose of considering matters of common interest.

(3) Meetings of the Committee shall take place in Lagos or in such other places as may be agreed from time to time. The Committee shall establish its own rules of procedure.

CURRENCY

16. (1) The unit of currency in Nigeria shall be the Nigerian pound which shall be divided into twenty shillings, each shilling being divided into twelve pence.

Currency of Nigeria.

(2) Subject to the provisions of section 46, every contract, sale, payment, bill, note, instrument and security for money and every transaction, dealing, matter and thing whatsoever relating to money or involving the payment of or the liability to pay any money which, but for this subsection, would have been deemed to be made, executed, entered into, done and had, in and in relation to currency issued by the West African Currency Board shall in Nigeria be deemed instead to be made, executed, entered into, done and had, in and in relation to Nigerian pounds: Provided that this clause shall not affect any obligation to pay any money in any country other than Nigeria where currency issued by the West African Currency Board is legal tender.

Parity of pound.

17. The parity of the Nigerian pound shall be one Nigerian pound to one pound sterling.

Sole right to issue.

18. The Bank shall have the sole right of issuing notes and coins throughout Nigeria and neither the Federal Government nor any Regional Government nor any other person shall issue currency notes, bank notes or coins or any documents or tokens payable to bearer on demand being documents or tokens which are likely to pass as legal tender.

Provisions for issue.

19. The Bank shall—

- (a) arrange for the printing of notes and the minting of coins;
- (b) issue, reissue and exchange notes and coins at the Bank's offices and at such agencies as the Bank may, from time to time, establish or appoint;
- (c) arrange for the safe custody of unissued stocks of currency and for the preparation, safe custody and destruction of plates and paper for the printing of notes and of dies for the minting of coins.

Denomination and form of notes and coin.

20. (1) Notes and coins issued by the Bank—

- (a) shall be in such denominations of the pound or fractions thereof as shall be approved by the Minister on the recommendation of the Bank;
- (b) shall be of such forms and designs and bear such devices as shall be approved by the Minister on the recommendation of the Bank.

(2) The standard weight and composition of coins issued by the Bank and the amount of remedy and variation shall be determined by the Minister on the recommendation of the Bank.

Bank's currency to be legal tender.

21. (1) Notes issued by the Bank shall be legal tender in Nigeria at their face value for the payment of any amount.

(2) Coins issued by the Bank shall, if such coins have not been tampered with, be legal tender in Nigeria at their face value up to an amount not exceeding ten pounds in the case of coins of denominations of not less than sixpence and up to an amount not exceeding one shilling in the case of coins of a lower denomination.

(3) Notwithstanding the provisions of subsections (1) and (2) the Bank shall have power, on giving not less than three months' notice in the *Gazette*, to call in any of its notes and coins on payment of the face value thereof and any such notes or coins with respect to which a notice has been given under this clause shall, on the expiration of the notice, cease to be legal tender, but, subject to the provisions of section 23, shall be redeemed by the Bank upon demand.

Tampering with coinage.

22. A coin shall be deemed to have been tampered with if the coin has been impaired, diminished or lightened otherwise than by fair wear and tear or has been defaced by stamping, engraving or piercing whether the coin has or has not been thereby diminished or lightened.

Lost and damaged currency.

23. No person shall be entitled to recover from the Bank the value of any lost, stolen, mutilated or imperfect note or coin. The circumstances in which, and the conditions and limitations subject to which, the value of lost, stolen, mutilated or imperfect notes or coins may be refunded as of grace shall be within the absolute discretion of the Bank.

24. The Bank shall not be liable to the payment of any stamp duty under the Stamp Duties Ordinance in respect of its notes issued as currency.

Exemption from stamp duty.

25. The Bank shall at all times maintain a reserve of external assets consisting of all or any of the following—

External reserve.

(a) gold coin or bullion ;

(b) sterling notes, coin, bank balances and money at call with banks in the United Kingdom ;

(c) Treasury Bills of the Government of the United Kingdom of a maturity not exceeding ninety-three days ;

(d) bills of exchange bearing at least two good signatures and drawn on, and payable at any place in the United Kingdom and having a maturity not exceeding three months exclusive of days of grace ;

(e) sterling securities of, or guaranteed by, the Government of the United Kingdom and maturing within five years : Provided that securities held under the provisions of this paragraph shall not exceed thirty per cent of the reserve specified in this section ;

(f) for a period not exceeding three years from coming into operation of section 18, notes and coins of the West African Currency Board.

26. The value of the reserve specified in section 25 shall—

(a) for a period of five years from the coming into operation of section 18, be not less than the aggregate of an amount representing sixty per cent of the Bank's notes and coins in circulation together with an amount representing thirty-five per cent of the Bank's other demand liabilities ;

Value of external reserve.

(b) after five years from the coming into operation of section 18, be not less than forty per cent of the aggregate of the Bank's notes and coins in circulation and other demand liabilities.

27. (1) The Bank shall publish in the return provided for in subsection (4) of section 45 the proportion which the value of the reserve specified in section 25 and set out in each such return bears to the total of demand liabilities shown in the same return.

Proportion of value of reserve to demand and currency liabilities.

(2) For a period of five years from the coming into operation of section 18, the Bank shall in addition likewise publish the proportion of such reserve to its liabilities in respect of notes and coins in circulation.

OPERATION

✓ 28. The Bank shall on demand—

(a) sell sterling for immediate delivery in London at a rate of not less than ninety-nine pounds five shillings sterling for one hundred Nigerian pounds ;

Obligation in respect of currency.

(b) buy sterling for immediate delivery in London at a rate of not more than one hundred pounds fifteen shillings sterling for one hundred Nigerian pounds ;

Provided that the Bank shall not be required so to sell or buy sterling for an amount less than ten thousand pounds in respect of any one transaction.

General
powers of
Bank.

29. (1) The Bank may—

(a) issue demand drafts and effect other kinds of remittances payable at its own offices or at the offices of agencies or correspondents ;

(b) purchase and sell gold coin or bullion ;

(c) open accounts for and accept deposits from the Federal Government, the Regional Governments, the funds, institutions and corporations of all such Governments, banks, other credit institutions and, with the prior approval of the Minister, other persons in Nigeria ;

(d) purchase, sell, discount and rediscount inland bills of exchange and promissory notes arising out of *bona fide* commercial transactions bearing two or more good signatures and maturing within ninety days, exclusive of days of grace, from the date of acquisition ;

✓ (e) purchase, sell, discount and rediscount inland bills of exchange and promissory notes bearing two or more good signatures, drawn or issued for the purpose of financing seasonal agricultural operations or the marketing of crops, and maturing within one hundred and eighty days, exclusive of days of grace, from the date of acquisition ;

(f) purchase, sell, discount and rediscount Treasury Bills of the Federal Government which have been publicly offered for sale and are to mature within ninety-three days ;

(g) purchase and sell securities of the Federal Government maturing in not more than twenty-five years which have been publicly offered for sale or form part of an issue which is being made to the public at the time of acquisition : Provided that the total amount of such securities of a maturity exceeding two years in the ownership of the Bank (other than securities held in terms of paragraph (h)) or held by the Bank as collateral under subparagraph (i) of paragraph (k) shall not together at any time exceed twenty per cent of the total demand liabilities of the Bank ;

(h) invest in securities of the Federal Government for any amount, and to mature at any time, on behalf of staff and superannuation funds and other internal funds of the Bank ;

(i) with the approval of the Minister, subscribe to, hold and sell shares of any corporation set up with the approval of, or under the authority of, the Federal Government for the purpose of promoting the development of a money market or securities market in Nigeria or of improving the financial machinery for the financing of economic development : Provided that the total value of any holding of such shares shall not at any time exceed twenty per cent of the General Reserve Fund of the Bank ;

(j) grant advances for fixed periods not exceeding three months against publicly issued Treasury Bills of the Federal Government maturing within ninety-three days ;

(k) grant advances for fixed periods not exceeding three months at a minimum rate of interest at least one per cent above the Bank's minimum discount rate against promissory notes secured by the pledge with Bank of—

(i) gold coin or bullion ;

(ii) securities of the Federal Government which have been publicly offered for sale and are to mature within a period of twenty years: Provided that no advance so secured shall at any time exceed seventy-five per cent of the market value of the security pledged and that the total of such securities held by the Bank is within the limitations imposed by paragraph (g);

(iii) such bills of exchange and promissory notes as are eligible for purchase, discount or rediscount by the Bank up to seventy-five per cent of their nominal value;

(iv) warehouse warrants, or their equivalent (securing possession of goods), in respect of staple commodities or other goods duly insured and with a letter of hypothecation from the owner: Provided that no such advance shall exceed sixty per cent of the current market value of the commodities in question;

(l) purchase and sell external currencies, and purchase, sell, discount and rediscount bills of exchange and Treasury Bills drawn in or on places abroad and maturing within ninety-three days, exclusive of days of grace, from the date of acquisition;

(m) maintain accounts with central banks and other banks abroad;

(n) purchase and sell sterling securities of, or guaranteed by, the Government of the United Kingdom;

(o) act as correspondent, banker or agent for any central bank or other monetary authority and for any international bank or international monetary authority established under governmental auspices;

(p) undertake the issue and management of loans publicly issued in Nigeria by the Federal or Regional Governments or by Federal or Regional public bodies;

(q) accept from customers for custody securities and other articles of value;

(r) undertake on behalf of customers and correspondents the purchase, sale, collection and payment of securities, currencies and credit instruments at home and abroad, and the purchase or sale of gold and silver;

(s) promote the establishment of bank clearing systems and give facilities for the conduct of clearing business in premises belonging to the Bank;

(t) subject as is expressly provided in this Ordinance, generally conduct business as a bank, and do all such things as are incidental to or consequential upon the exercise of its powers or the discharge of its duties under this Ordinance.

(2) The Governor may at any time in his discretion by previous notice in writing lodged with the Board decide that the powers conferred by subsection (1) in accordance with the provisions of paragraphs (f), (g), (h), (j) or subparagraph (ii) of paragraph (k) of that subsection may be extended to the Treasury Bills or the securities, as the case may be, of any Regional Government with which the Bank appears substantially to have established the relationship of banker, or to any specified Treasury Bills or securities of such a Regional Government, subject to the same conditions as specified in those paragraphs and subject to the limitations specified in paragraph (g), which limitations shall then apply to the aggregate value of the Federal and Regional securities so dealt with.

Prohibited
activities.

30. The Bank may not—

(a) engage in trade or otherwise have a direct interest in any commercial, agricultural, industrial or, save as provided in paragraph (i) of section 29, any other undertaking, except such interests as the Bank may in any way acquire in the course of the satisfaction of debts due to it, and provided that all such interests so acquired shall be disposed of at the earliest suitable moment;

(b) save as provided in paragraph (i) of section 29, purchase the shares of any corporation or company, including the shares of any banking company;

(c) grant loans upon the security of any shares;

(d) subject to the provisions of section 34, grant unsecured advances or advances secured otherwise than as laid down in paragraphs (j) and (k) of section 29: Provided that in the event of any debts due to the Bank becoming in the opinion of the Bank endangered, the Bank may secure such debts on any real or other property of the debtor and may acquire such property, which shall be resold at the earliest suitable moment;

(e) purchase, acquire or lease real property except in accordance with the proviso to paragraph (d) and except so far as the Bank shall consider necessary or expedient for the provision, or future provision of business premises for the Bank and its agencies and any clearing houses set up in terms of section 42, and of residences for the Governor, Deputy Governor, officials and other employees;

(f) draw or accept bills payable otherwise than on demand;

(g) allow the renewal or substitution of maturing bills of exchange purchased, discounted or rediscounted by or pledged with the Bank save in exceptional circumstances when the Board may by resolution authorise one renewal or one substitution only in either case of not more than fifty per cent of the original amount of any such bill for a period not exceeding ninety days;

(h) pay interest on deposits;

(i) accept for discount, or as security for an advance made by the Bank, bills or notes signed by members of the Board or by the Bank's officials or other employees;

(j) open accounts for and accept deposits from persons other than as provided in paragraphs (c) and (o) of section 29.

31. The Bank shall make public at all times its minimum rediscount rate.

Publication
of
rediscount
rate.

RELATIONS WITH THE FEDERAL GOVERNMENT

Functions
regarding
Federal
Govern-
ment.

32. (1) The Bank shall be entrusted with the Federal Government's banking and foreign exchange transactions in Nigeria and abroad.

(2) The Bank shall receive and disburse Federal Government moneys and keep account thereof without remuneration for such services.

(3) In any place where the Bank has no branch, it may appoint another bank to act as its agent for the collection and payment of Federal Government moneys.

33. Notwithstanding the provisions of section 32, the Federal Government may,

Federal Government's rights.

(a) maintain accounts in Nigeria with other banks in such cases and on such conditions as may be agreed between the Minister and the Bank ;

(b) use the services of the Regional Treasuries for the collection and payment of Federal Government moneys in places where it may be appropriate and convenient to do so.

34. (1) Notwithstanding the provisions of paragraph (d) of section 30, the Bank may grant temporary advances to the Federal Government in respect of temporary deficiencies of budget revenue at such rate or rates of interest as the Bank may determine.

Advances to Federal Government.

(2) The total amount of such advances outstanding shall not at any time exceed twelve and one half *per cent* of the estimated recurrent budget revenue as laid before the Federal Legislature for the Federal Government financial year in which the advances are granted.

(3) All such advances shall be repaid as soon as possible and shall in any event be repayable by the end of the Federal Government financial year in which they are granted. If after that date any such advances remain unrepaid the power of the Bank to grant further such advances in any subsequent financial year shall not be exercisable unless and until the outstanding advances have been repaid.

35. The Bank shall be entrusted with the issue and management of Federal Government loans publicly issued in Nigeria, upon such terms and conditions as may be agreed between the Federal Government and the Bank.

Issue and management of Federal loans.

36. The Bank may act as banker to any fund, institution or corporation of the Federal Government or of a Regional Government.

Federal funds and institutions.

37. The Bank may act generally as agent for the Federal Government or of a Regional Government—

Agency for Federal Government.

(a) where the Bank can do so appropriately and consistently with the provisions of this Ordinance and with its duties and functions as a central bank ; and

(b) on such terms and conditions as may be agreed between the Bank and the Government concerned.

RELATIONS WITH OTHER BANKS

38. The Bank may act as banker to other banks in Nigeria and abroad.

Nigerian and other banks.

39. The Bank shall wherever necessary seek the co-operation of, and co-operate with, other banks in Nigeria—

Co-operation with banks in Nigeria.

(a) to promote and maintain adequate and reasonable banking services for the public ;

(b) to ensure high standards of conduct and management throughout the banking system ;

(c) to further such policies not inconsistent with this Ordinance as shall be in the national interest.

Bank may
prescribe
liquidity
minimum.

40. (1) The Bank may prescribe from time to time by publication in the Gazette the amount of specified liquid assets which each bank operating in Nigeria under the Banking Ordinance, 1958, is required to hold as a minimum in Nigerian pounds or in sterling.

(2) The minimum amount so prescribed shall be expressed as a percentage of the gross demand liabilities of each such bank due in Nigerian pounds, together with a percentage of the gross time liabilities of each such bank arising out of its time and savings deposits due in Nigerian pounds. No bank shall be required to maintain a higher percentage than any other bank.

(3) If the Bank at any time increases either of the percentages referred to in subsection (2), every bank shall be allowed such period of grace, being not less than ten days nor more than twenty-one days, as the Central Bank may specify, in which to comply: Provided that during a period of three years from the coming into operation of this section the Bank may if it thinks fit prescribe some period of more than twenty-one days for compliance with this section, which period shall then apply in respect of all banks operating in Nigeria.

(4) The Bank may require any bank to furnish such information in such form as the Bank may deem necessary to satisfy itself that the bank concerned is holding not less than the prescribed minimum amount of specified liquid assets.

Other
banks as
agents.

41. The Bank may appoint one or more other banks in Nigeria to act as its agent for the issue, reissue, exchange and withdrawal of notes and coins, or for other purposes, on such terms and conditions as may be agreed between the Bank and each of such other banks.

Clearing
house.

42. It shall be the duty of the Bank to facilitate the clearing of cheques and other credit instruments for banks carrying on business in Nigeria. For this purpose the Bank shall, at an appropriate time and in conjunction with the other banks, organise a clearing house in Lagos and in such other place or places as may be desirable in premises provided by the Bank.

ACCOUNTS AND STATEMENTS

Financial
year.

43. The financial year of the Bank shall begin on the 1st day of April and end on the 31st day of March or shall be such other period as shall be prescribed by the Minister.

Audit.

44. (1) The accounts of the Bank shall be audited by an auditor appointed by the Bank with the approval of the Minister.

(2) Without prejudice to the provisions of subsection (1) the Minister may at any time and from time to time request the Director of Federal Audit to make an examination of and submit a report on the accounts relating to the issue, reissue, exchange and withdrawal of notes and coins by the Bank or, in what the Minister shall think to be exceptional circumstances, the accounts of the Bank as a whole, and the Director of Federal Audit shall do so accordingly, and the Bank shall provide all necessary and proper facilities therefor.

Accounts and annual report and publication thereof.

45. (1) The Bank shall, within two months from the close of each financial year, transmit to the Minister a copy of the annual accounts certified by the auditor and such accounts shall then be, as soon as may be, published in the Gazette.

(2) The Bank shall, within two months from the close of each financial year, submit to the Minister a report on its operations during that year. Such report shall be published by the Bank.

(3) Both such annual accounts and such annual report shall be, as soon as may be, laid before the Federal Legislature.

(4) The Bank shall, as soon as may be, after the fifteenth day and also after the last day of each month make up and publish a return of its assets and liabilities as at the close of business on that day; or, if either of those days is a holiday, as at the close of business on the last preceding business day. A copy of the return shall be transmitted to the Minister and shall be published in the Gazette.

TRANSITIONAL PROVISIONS

Preparatory provisions for first issue.

46. (1) At any time after the enactment of this Ordinance and before the coming into operation of section 19 the Minister may by writing under his hand authorise such persons or authorities as he may think fit to make such arrangements as he may expressly authorise for the printing of notes and minting of coins for the purpose of this Ordinance, and for the safe custody of such notes and coins, and may provide for the method of reimbursement of the cost thereof.

(2) At any time after the establishment of the Bank and notwithstanding that section 19 may not have been brought into operation, the Bank may take up Treasury Bills of the Federal Government issued in respect of the expense incurred under the provisions of this section whether or not the same have been first offered to the public.

47. Currency notes and coins of the West African Currency Board which are legal tender in Nigeria on the coming into operation of section 18 shall remain legal tender until such further day as the Bank, giving at least three months' notice in the Gazette, may specify, and shall then cease to be legal tender in Nigeria: Provided that—

Existing currency.

(a) the Bank may so specify different days in relation to different denominations of such currency notes and coins;

(b) with effect from the coming into operation of section 18, and thereafter while coins of the West African Currency Board remain legal tender in Nigeria, such coins shall be legal tender at their face value up to an amount not exceeding ten pounds in the case of coins of denominations of not less than sixpence and up to an amount not exceeding one shilling in the case of coins of a lower denomination.

MISCELLANEOUS

By-laws.

48. The Board may, with the approval of the Minister, make by-laws for the good order and management of the Bank. Any such by-laws shall be authenticated by the Bank's seal and shall be published in the Gazette.

Income tax
Cap. 92.

49. The Bank shall be exempt from the provisions of sections 27 and 45 of the Income Tax Ordinance.

Companies
Ordinance
Cap. 38.

50. The provisions of the Companies Ordinance shall not apply to the Bank.

Prohibited
banking
names.

51. Save with the written consent of the Minister on the recommendation of the Bank, no bank shall hereafter be registered under the provisions of any Federal or Regional legislation by a name which includes any of the words "Central", "Federal", "Federation", "National", "Nigeria", "Nigerian", "Reserve" or "State".

Liquidation.

52. The Bank shall not be placed in liquidation except pursuant to legislation passed in that behalf and then in such manner as that legislation directs.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,
Clerk of the House of Representatives

R. F. A. GREY,
*Officer Administering the
Government of the Federation*

(L.S.)

No. 25

1958



Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR RALPH FRANCIS ALNWICK GREY, K.C.V.O., C.M.G., O.B.E.

Officer Administering the Government of the Federation

**AN ORDINANCE TO PROVIDE FOR THE PREPARATION, PRINTING AND PUBLICATION
OF A REVISED EDITION OF THE LAWS OF THE FEDERATION AND OF THE
FEDERAL TERRITORY OF LAGOS, AND FOR PURPOSES CONNECTED THERE-
WITH.**

Title.

[1st day of June, 1958]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as
follows—

Enactment.

**1. This Ordinance may be cited as the Revised Edition (Laws of the
Federation and Lagos) Ordinance, 1958.**

Short title.

Interpreta-
tion.

2. In this Ordinance—

"appointed date" means the 1st day of June, 1958, or such later date as may be appointed by the Minister on the recommendation of the Commissioner;

"Commissioner" means the person or persons appointed in accordance with section 3;

"Constitution Order" means the Nigeria (Constitution) Order in Council, 1954, as the same may have been amended or substituted from time to time, and in particular as amended by the Nigeria (Constitution) (Amendment No. 2) Order in Council, 1957;

"Federal Ordinance" means—

(a) any Ordinance (in this Ordinance referred to as a law of the Federation) which is, or has effect as if it were, a law enacted by the Federal Legislature by virtue of the competence of that Legislature to make laws with respect to any matter that is included in the exclusive legislative list or the concurrent legislative list contained in the First Schedule to the Constitution Order, and

(b) any Ordinance (in this Ordinance referred to as a law of Lagos) which is, or has effect as if it were, a law enacted by the Federal Legislature by virtue of the competence of that Legislature to make laws for the peace, order and good government of Lagos, and which is not also a law of the Federation;

"Ordinance" means—

(a) any Ordinance enacted by the Legislature of the former Government of Nigeria before the 1st day of October, 1954;

(b) any Law enacted by the Legislature of the Western Region before the 1st day of October, 1954, which by virtue of section 57 of the Constitution Order has effect in relation to Lagos as if it were a law enacted by the Federal Legislature, and

(c) any Ordinance enacted by the Federal Legislature;

"the revised edition" means the revised edition of Federal Ordinances to be prepared under the authority of this Ordinance;

"subsidiary legislation" means all Proclamations, rules, regulations, by-laws, orders and notices made or issued under any Ordinance or by any authority in Nigeria under any Act of the United Kingdom Parliament or by order of Her Majesty in Council.

Appoint-
ment of
Commis-
sioner.

3. (1) Sir Donald Kingdon, Q.C., is hereby appointed Commissioner for the purpose of preparing a new and revised edition of Federal Ordinances to be known as the Revised Edition (Laws of the Federation and Lagos).

(2) In case the Commissioner shall for any cause be unable to act before the revised edition has been completed the Governor-General may appoint some other person or persons to be Commissioner instead.

4. (1) The revised edition shall contain all Federal Ordinances having any effect on the appointed date, except such Ordinances as the Commissioner has power to omit in accordance with the provision of section 5.

What Ordi-
nances to be
included in
revised
edition,
method of
printing,
etc.

(2) The Commissioner may in his discretion retain as if it were part of a Federal Ordinance any portion of any Ordinance which is included in the revised edition if in his opinion such portion (in this Ordinance referred to as a Regional law) cannot conveniently be omitted from such Ordinance, or if in his opinion the retention of such portion would be of utility to the Government of any Region or of the Southern Cameroons, notwithstanding that that portion of the Ordinance does not have effect as a law enacted by the Federal Legislature.

(3) The Commissioner may in consultation with the Attorney-General of the Federation cause a different form of printing to be used, so far as is practicable, in respect of all those Ordinances or those parts of an Ordinance which in his opinion are—

- (a) laws of the Federation ;
- (b) laws of Lagos ;
- (c) Regional laws :

Provided that nothing in this section shall be construed as restricting any power of a court to decide whether any Ordinance or part thereof contained in the revised edition is a law of the Federation, a law of Lagos or a Regional law.

5. (1) The Minister may by Order specify a Schedule of Ordinances and parts of Ordinances which it shall not be necessary for the Commissioner to include in the revised edition upon the grounds that such Ordinances or parts thereof are—

- (a) obsolescent ;
- (b) of a temporary nature ;
- (c) under revision with a view to replacement, or
- (d) of restricted or personal application.

(2) Ordinances or parts thereof omitted in accordance with subsection (1) shall have the same force and validity as if they had not been omitted.

6. (1) In the preparation of the revised edition the Commissioner shall have the powers specified in the Schedule : Provided that the conferment of such powers on the Commissioner shall not be taken to imply any power for him to make any alteration or amendment in the matter or in the substance of any Ordinance.

(2) If the Commissioner considers it desirable that in the preparation of the revised edition there should be omissions, amendments and additions other than those authorised in pursuance of subsection (1) the same may be collected and submitted to the Federal Legislature in the form of one or more Ordinances.

(3) The Commissioner may take into account in the preparation of the revised edition—

- (a) the provisions of any amending Ordinance enacted in accordance with subsection (2) ;
- (b) the provisions of any adaptation or modification effected by or made under a provision of the Constitution Order if such Order made thereunder shall so provide ;

Power to
omit certain
Ordinances.

Powers of
Commis-
sioner to
alter form,
etc.
Schedule.

(c) the provisions of any amending Ordinance expressly required by such Ordinance to be taken into account, notwithstanding that any such Ordinance or Order shall come into operation after the appointed date: Provided that no such amendment, adaptation or modification need be taken into account unless the Commissioner has adequate opportunity so to do and to comply with subsection (2) of section 14 in respect thereof.

Subsidiary
legislation.

7. The revised edition shall contain such subsidiary legislation in force on the appointed date as appears to the Commissioner to be of sufficient importance to be included, and in the preparation of such subsidiary legislation the Commissioner shall have the like power to do all things relating to form and method as are conferred upon him by this Ordinance in respect of Federal Ordinances.

United
Kingdom
laws
extending to
Nigeria.

8. The Commissioner may include in the revised edition reprints of such Acts of the United Kingdom, Orders of Her Majesty in Council, Letters Patent, Royal Instructions and other forms of prerogative or subsidiary legislation made in the United Kingdom and current in Nigeria as he may think fit to include.

Validity and
operation of
revised
edition.

9. (1) Subject to the proviso to subsection (3) of section 4, and to the provisions of section 5 and of subsection (3) of section 6, the revised edition, when brought into force in accordance with section 10, shall be in all courts and for all purposes the sole authentic edition of Federal Ordinances enacted on or before the appointed date, and of the subsidiary legislation which is included therein (other than subsidiary legislation included therein relating to Regional laws).

No. 27 of
1947.

(2) The provisions of section 12 of the Interpretation Ordinance shall apply to the revised edition prepared under the authority of the Revised Edition of the Laws Ordinance, 1947, as though the contents of that revised edition had been repealed by the revised edition prepared under the authority of this Ordinance.

(3) Where in any enactment or any document of whatsoever kind reference is made to any enactment repealed or otherwise affected by the operation of this Ordinance, such reference shall where necessary and practicable be deemed to extend and apply to the corresponding enactment in the revised edition.

Bringing
revised
edition into
force.

10. (1) The Commissioner shall, as soon as the revised edition is completed, transmit a copy thereof to the Minister who shall lay the same before the House of Representatives.

(2) On the passing of a Resolution of the House of Representatives authorising him so to do the Governor-General may, by Proclamation, order that the revised edition shall come into force from such date as he may think fit.

(3) Notwithstanding the provisions of subsections (1) and (2), the Governor-General may upon the passing of a Resolution of the House of Representatives authorising him so to do by Proclamation bring into force such part of the revised edition as may be completed from time to time and published, and the provisions of section 9 shall apply to such part of the revised edition and to the Ordinances which are replaced by the Federal Ordinances contained in such part.

11. One copy of each volume of the revised edition shall be dated and signed by the Commissioner and by the Minister and shall be sealed with the Public Seal of the Federation. Such copy shall be transmitted to the Chief Justice of the Federation who shall deposit the same amongst the records of the Federal Supreme Court.

Copies to
be signed
and
distributed.

12. (1) Copies of the revised edition shall be distributed among such persons, authorities, ministries and institutions as the Minister may direct and may be distributed without cost to countries with whom reciprocal arrangements shall have been entered into to the satisfaction of the Minister.

Distribution
of copies.

(2) Such number of copies shall be offered for sale to the general public and at such price as the Minister may direct.

13. The Accountant-General of the Federation may, upon a warrant addressed to him by the Minister of Finance, make payment of all expenses for and incidental to the preparation, printing and publication of the revised edition.

Expenses of
preparation
and publica-
tion.

14. (1) This Ordinance shall be reprinted at the commencement of the revised edition, and following such reprint there shall be set out a list of the Ordinances which fall to be omitted from the revised edition in accordance with section 5.

This Ordi-
nance, etc.,
to be printed
as
introduction
of revised
edition.

(2) There shall also be printed at the commencement of the revised edition a list of any Ordinances or Orders coming into operation after the appointed date which have been taken into account in accordance with sub-section (3) of section 6.

SCHEDULE

(Section 6.)

POWERS OF THE COMMISSIONER

(1) To omit—

(a) all Ordinances or parts of Ordinances which have been expressly and specifically repealed or which have expired, or have become spent or have had their full effect;

(b) all repealing enactments contained in Ordinances and also all tables and lists of repealed enactments, whether contained in Schedules or otherwise;

(c) all preambles to Ordinances where such omissions can, in the opinion of the Commissioner, conveniently be made;

(d) all enacting clauses;

(e) all enactments prescribing the date when an Ordinance or part of an Ordinance is to come into operation, where such omission can, in the opinion of the Commissioner, conveniently be made;

(f) all amending Ordinances or parts thereof where the amendments effected thereby have been embodied by the Commissioner in the Ordinance to which they relate.

(2) To consolidate into one Ordinance any two or more Ordinances *in pari materia* making the alterations thereby rendered necessary and affixing such date thereto as may seem most convenient.

(3) To alter the order of sections in any Ordinance, and in all cases where it may appear to be necessary to renumber any sections.

(4) To alter the form or arrangement of any section by transferring words, by combining it in whole or in part with another section or other sections or by dividing it into two or more subsections.

(5) To divide Ordinances, whether consolidated or not, into Parts or Divisions.

(6) To transfer any provision contained in an enactment from that enactment to any other enactment to which the Commissioner considers that it more properly belongs.

(7) To arrange the Ordinances, whether consolidated or not, in any sequence or group that may be convenient.

(8) To add a title or short title to any Ordinance which may require it and to alter the title or short title of any Ordinance.

(9) To supply or alter marginal notes.

(10) To supply or alter tables of contents.

(11) To correct cross references.

(12) To shorten and simplify the phraseology of any enactment.

(13) To correct grammatical and typographical errors in Ordinances, and for that purpose to make verbal additions, omissions or alterations not affecting the meaning of any Ordinance.

(14) To make such formal alterations as to names, localities, offices and otherwise as may be necessary to bring any Ordinance into conformity with the circumstances of any part of the Federation.

(15) To make such adaptations of or amendments to any enactments as may appear to be necessary or proper as a consequence of any change in the constitution of any of Her Majesty's dominions.

(16) To do all things relating to form and method which to him appear necessary for the perfecting of the revised edition.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,
Clerk of the House of Representatives

R. F. A. GREY,
*Officer Administering the
Government of the Federation*

(L.S.)

No. 26

1958



Federation of Nigeria

IN THE SEVENTH YEAR OF THE REIGN OF

HER MAJESTY QUEEN ELIZABETH II

SIR RALPH FRANCIS ALNWICK GREY, K.C.V.O., C.M.G., O.B.E.

Officer Administering the Government of the Federation

AN ORDINANCE TO AMEND THE NIGERIAN MILITARY FORCES, ROYAL WEST AFRICAN FRONTIER FORCE, ORDINANCE (PREVIOUSLY KNOWN AS THE ROYAL WEST AFRICAN FRONTIER FORCE (NIGERIA REGIMENT) ORDINANCE) (CHAPTER 200 OF THE REVISED EDITION OF THE LAWS, 1948).

Title.

[By Notice, vide section 1]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

1. This Ordinance may be cited as the Nigerian Military Forces, Royal West African Frontier Force (Amendment) Ordinance, 1958, and shall come into operation upon such date as may be notified by the Governor-General in the Gazette after Her Majesty has signified Her pleasure thereon.

Short title
and com-
mencement.

Amend-
ment of
section 43.
Cap. 200,
amended by
No. 22 of
1956.

2. Section 43 of the Nigerian Military Forces, Royal West African Frontier Force, Ordinance (hereinafter referred to as the principal Ordinance) is repealed and replaced by the following—

"Mode of
complaint
by soldier.

43. If any soldier thinks himself wronged in any matter by any officer, other than his commanding officer, or by any soldier, he may complain to his commanding officer; and if he considers himself wronged by his commanding officer, either in respect of his complaint not being redressed or in respect of any other matter, he may complain thereof to the Commandant; and if a soldier considers himself wronged by the Commandant either in respect of his complaint or in respect of any other matter he may complain thereof to the Governor-General; and every officer to whom a complaint is made in pursuance of this section shall cause such complaint to be enquired into, and shall, if on enquiry he is satisfied of the justice of the complaint so made, take such steps as may be necessary for giving redress to the complainant in respect of the matter of which complaint is made."

Amend-
ment of
section 44.

3. Section 44 of the principal Ordinance is amended by the repeal of paragraph (vi) of the proviso and the substitution therefor of the following—

"(vi) where a soldier on active service is guilty of any offence, it shall be lawful for a court martial to award for that offence field punishment not exceeding ninety days in accordance with section 73 of the Army Act and the rules made thereunder;".

Amend-
ment of
sections 50
and 51.

4. Section 50 of the principal Ordinance is amended by the repeal of subsection (10), and section 51 is amended by the repeal of subsection (4), and in each case the following is substituted and numbered subsection (10) or subsection (4) as the case may be—

"In all cases or matters before the court the proceedings of the court and the rules of evidence thereat shall be, as nearly as possible, in accordance with the Army Act and the Rules of Procedure made under sections 103 to 105 thereof, and the provisions as to evidence contained in section 189 and in sections 198 to 200 thereof."

Amend-
ment of
section 53.

5. Section 53 of the principal Ordinance is amended by the repeal of subsection (1) and the substitution therefor of the following—

"(1) When any soldier has been absent without leave from his duty for a period of twenty-one days, a board of inquiry convened in accordance with rules made under section 135 of the Army Act may inquire respecting the fact of such absence and the deficiency, if any, in the arms, ammunition, equipment, instruments, service necessities or clothing of the soldier, and if satisfied of the fact of such soldier having absented himself without leave or other sufficient cause, the board shall report as provided in section 136 of the Army Act respecting such absence and the period thereof and the said deficiency (if any), and the commanding officer of the absent soldier shall enter in the service books a record of the report of the board."

6. Section 56 of the principal Ordinance is repealed and replaced by the following—

Amendment of section 56.

"Pay not to accrue during absence without leave or imprisonment."

56. (1) No pay shall accrue or become due to any soldier of the Forces in respect of any day during which he is absent on desertion or without leave or undergoing any sentence of imprisonment or field punishment.

(2) Any such period of absence or imprisonment or field punishment lasting six hours or upwards, whether wholly in one day or partly in another, may be deemed for the purposes of this section to constitute a day of absence or day of imprisonment: Provided that where the soldier has been thereby prevented from fulfilling any military duty which shall consequently be thrown upon any other person any such period of absence may for the purposes of this section be deemed to constitute a day, notwithstanding that the duration thereof was less than six hours."

7. Section 59 of the principal Ordinance is repealed and replaced by the following—

Amendment of section 59.

"Penal deductions of pay for certain damage."

59. (1) In addition to the penal deductions of pay for which provision has hereinbefore been made a penal deduction may be made from the pay due to a soldier, such deduction being made as a stoppage of pay and not as a fine, in respect of the share he is required to contribute, as belonging to a unit, towards compensation for damages to barracks during a period while such unit was in occupation, or for loss of or damage to public property, which after due investigation in accordance with section 148 of the Army Act appears to have been occasioned by the wrongful act or negligence of a person belonging to the unit who cannot be identified.

(2) In this section the expression "unit" includes any part of a unit."

8. Section 61 of the principal Ordinance is repealed and replaced by the following—

Amendment of section 61.

"Arrest, etc., of deserters and absentees."

61. The provisions of sections 186 to 190 of the Army Act shall apply to the arrest and the powers of a magistrate in respect of deserters and absentees from the Forces as they apply to soldiers of the regular forces of the United Kingdom."

9. Section 64 of the principal Ordinance is amended by the repeal of subsection (2) and the substitution therefor of the following—

Amendment of section 64.

"(2) In every inquiry in which evidence is taken on oath or affirmation, the proceedings in evidence shall be recorded in writing and the course of proceedings with regard to the taking of evidence and the conduct of the inquiry shall be as nearly as may be in conformity with the Army Act and the Rules of Procedure made under sections 103 and 105, and the rules made under section 135 and the regulations made under section 137 of that Act, as may be appropriate having regard as to whether the inquiry is in relation to the investigation of charges or by way of a board of inquiry or regimental inquiry."

Amendment
of section
109.

10. Section 109 of the principal Ordinance is repealed and replaced by the following—

"Application of Army Act. 109. The Army Act and any rules and regulations made thereunder shall, as to the provisions therein contained respecting discipline, apply—

(a) at all times to officers and British warrant officers, non-commissioned officers and soldiers appointed or attached to the Forces;

(b) to non-commissioned officers, privates and followers during their residence in the United Kingdom or when attached to any arm of the Imperial forces for the purposes of undergoing instruction or training or other duty or employment;

(c) to non-commissioned officers, privates and followers when serving with any part of Her Majesty's Imperial forces;

(d) to non-commissioned officers, privates and followers when the Forces, or any part thereof, have been placed under the orders and directions of the Army Council pursuant to the provisions of section 3 (2) (c), or are serving with part of Her Majesty's Imperial forces, and in such cases, so far as this Ordinance has not provided for their government and discipline, the said Act shall, subject to such exceptions and modifications as may be specified in the General Orders of the General Officer Commanding them or the Imperial forces with which they are serving, apply to the soldiers subject to this Ordinance."

Amend-
ment of
section 111.

11. Section 111 of the principal Ordinance is amended—

(a) by the deletion of paragraph (14) and the substitution therefor of the following—

"(14) 'service' when used adjectivally means belonging to or connected with the Forces or any part thereof or with any part of Her Majesty's Imperial forces in the United Kingdom.";

(b) by the addition at the end of paragraph (16) of the following—

"but in section 27 it does include a British warrant officer or non-commissioned officer,";

(c) by the insertion in paragraph (17) after the words "non-commissioned officers" of the following—

"British warrant officers and non-commissioned officers.";

(d) by the deletion of paragraph (18) and the substitution of the following four new paragraphs—

"(18) 'unit' means a battalion, battery or any formation of troops which is commanded by a Commanding Officer;

(19) 'the Army Act' means the Act of the United Kingdom Parliament called the Army Act, 1955, and any Act of that Parliament amending the same;

(20) 'public' when used adjectivally means belonging to the Government of the Federation or of any part of Nigeria or the Government of the United Kingdom;

(21) 'military law' in relation to any person means the application of the Army Act to such person."

12. The sections of the principal Ordinance specified in the first column of the First Schedule are amended by the deletion of the matter set out in the second column of such schedule and the substitution therefor of the matter set out in the third column of such Schedule.

13. The principal Ordinance is amended by the repeal and deletion of the sections and parts thereof specified in the Second Schedule.

Miscellaneous substitution. First Schedule.

Miscellaneous repeals and deletions. Second Schedule.

FIRST SCHEDULE

(Sec. 12)

Sections affected	Matter to be deleted	Matter to be substituted
17. and marginal note	"regimental or garrison"	"or service"
18. (para. (d).)	"or belonging to any regimental band, regimental or garrison institute, or any public property"	"or any public or service property"
24. (para. (a).)	} "regimental"	"service"
26. (para. (a).)		
54. (subsection (2).)		
97. (1) (c)	"comrade, or to an officer or to any regimental mess or band, or to any regimental institute, or any public property"	"a person subject to this Ordinance or to military law, or any public or service property"
24. (para. (d).)		
44. (para. (vii) of the proviso)	"all ordinary pay"	"all pay"
49. (para. (a) (ii).)	"his ordinary pay"	"his pay"
50. (subsections (4) and (5).)	"held a commission in His Majesty's service"	"been an officer"
51. (subsections (1) and (3).)	"to military law"	"to this Ordinance"
71.	"Government stores"	"public property"
	"battalion"	"unit"

SECOND SCHEDULE

(Sec. 13)

PROVISIONS TO BE DELETED

- (1) The proviso to section 40;
- (2) section 47;
- (3) para. (b) of subsection (9) of section 50;
- (4) the proviso to para. (a) of section 52 (to the end of para. (a).);
- (5) para. (i) of section 72;
- (6) subsections (1) and (2) of section 76;
- (7) paras. (2), (10) and (15) of section 111.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,
Clerk of the House of Representatives