

L.N. 105 of 1959

PENSIONS ORDINANCE, 1951

(No. 29 of 1951)

Pensions (Officers Transferred to Certain Statutory Corporations)
Regulations, 1959

Commencement : 1st July, 1956

In exercise of the powers conferred by section 3 of the Pensions Ordinance, 1951, the Governor-General, with the sanction of the Secretary of State, has made the following regulations—

1. These regulations may be cited as the Pensions (Officers Transferred to Certain Statutory Corporations) Regulations, 1959, and shall be deemed to have come into operation on the 1st July, 1956.

Citation and commencement:

2. These regulations shall apply only to an officer transferred from the public service of the Federation to service with any of the following corporations—

Application.

The Electricity Corporation of Nigeria

The Nigerian Railway Corporation

The Nigerian Ports Authority

3. In the application of the Pensions Regulations, 1951 (hereinafter referred to as the principal regulations) to an officer to whom these regulations apply the principal regulations shall be read and construed as if—

Modification of Pensions Regulations, 1951. First Schedule to Ordinance No. 29 of 1951.

(a) in paragraph (1) of regulation 9—

(i) the words "and his aggregate public service would have qualified him had it been wholly in the Federation for a pension under the Ordinance" were deleted;

(ii) the words "for which he would have been eligible" were deleted and the following substituted therefor—

"which would have accrued (whether or not his aggregate public service would have qualified him for a pension under the Ordinance)";

(b) in paragraph (2) of regulation 9 the words "for which an officer would have been eligible" were deleted and the following substituted therefor—

"which would have accrued";

(c) for regulation 12 there were substituted the following regulation—

"Gratuities
in lieu of
pension."

12. Where an officer to whom this Part applies retires from the public service in circumstances in which he is permitted by the law or regulations of the public service in which he is last employed to retire on pension or gratuity, he may be granted in respect of his public service with the Federation, in lieu of a pension, a gratuity not exceeding one-quarter of the aggregate amount of his pensionable emoluments during his public service with the Federation calculated in accordance with the provisions of regulation 9."

MADE at Lagos this 28th day of April, 1959.

A. F. F. P. NEWNS,
Secretary to the Governor-General

EXPLANATORY NOTE

The object of these regulations in making certain modifications to the Pensions Regulation 1951, in their application to officers transferred to certain statutory corporations, is to ensure that such officers will be eligible to receive a pension or gratuity in respect of their previous service with the Federation on the same terms as apply in respect of service with the corporations themselves.

P29254/S. 1

L. N. 106 of 1959

WIRELESS TELEGRAPHY ORDINANCE (CHAPTER 233)

Wireless (Telegraphy Amendment) Regulations, 1959

Commencement : 30th April, 1959

In exercise of the powers conferred by section 14 of the Wireless Telegraphy Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

Citation.

1. These regulations may be cited as the Wireless Telegraphy (Amendment) Regulations, 1959.

Amendment
of regula-
tion 2.
Vol. X,
p. 558.

2. Regulation 2 of the Wireless Telegraphy Regulations (hereinafter referred to as the principal regulations) is amended by the insertion after the reference to "Part II—Licences: Classes and Conditions" of the following—

"PART IIA—TELEVISION BROADCASTING LICENCES".

Addition
of new
Part IIA.

3. The principal regulations are amended by the addition after Part II of the following new Part—

"PART IIA—TELEVISION BROADCASTING LICENCES

77A. No person shall install, use or operate any system of wireless telegraphy whereby messages or other matter are transmitted by television except under and in accordance with a licence (hereinafter referred to as a television broadcasting licence).

77B. A television broadcasting licence may be granted by the Governor-General and shall be in such form and subject to such conditions as the Governor-General may determine: Provided that in the case of a licence granted to the Government of a Region or of the Southern Cameroons no conditions shall be imposed except such as are material to the allocation of a wavelength.

77C. A television broadcasting licence shall be granted in respect of the particular station described in the licence and shall not be used in respect of any other station without the consent of the Governor-General.

77D. The provisions of Part II of these regulations shall apply in connection with a television broadcasting licence as they apply in connection with licences granted under the Ordinance generally in so far as they are

so applicable : Provided that no such provisions other than the provisions of regulation 23 (1) and (3) shall apply in connection with a television broadcasting licence granted to the Government of a Region or of the Southern Cameroons if such application would in any way restrict the provision by the Government concerned of a television service."

MADE at Lagos this 25th day of April, 1959.

MAURICE JENKINS,
*Acting Deputy Secretary to the
Council of Ministers*

EXPLANATORY NOTE

These regulations amend the Wireless Telegraphy Regulations so as to include provisions for the grant of television broadcasting licences. The regulations generally will not operate to restrict the operation of a television service by the Government of a Region or of the Southern Cameroons, except in connection with the wavelength to be used.

MCA/PT.0014/S. 1

INCOME TAX APPEALS (APPEAL COMMISSIONERS)
RULES, 1959

ARRANGEMENT OF RULES

1. Citation and commencement.
2. Interpretation.
3. Parties may be represented.
4. Notice of appeal.
5. Notices, etc.
6. Application for late appeal.
7. Register of appeals.
8. Withdrawal of notice of appeal.
9. Notice of hearing.
10. Place of hearing.
11. Precepts.
12. Power to hear evidence on oath or affirmation.
13. Determination of assessment notwithstanding absence.
14. Decisions book.

L.N. 107 of 1959

INCOME TAX ORDINANCE (CHAPTER 92)

Income Tax Appeals (Appeal Commissioners) Rules, 1959

Commencement : 30th April, 1959

In exercise of the powers conferred by subsection (21) of section 60 of the Income Tax Ordinance (as substituted by the Income Tax Administration Ordinance, 1958) the Federal Minister of Finance has made the following rules—

1. These rules may be cited as the Income Tax Appeals (Appeal Commissioners) Rules, 1959.

Citation.

2. (1) In these rules, unless the context otherwise requires—

Interpretation.

"accountant" means any person practising accountancy and employed by the appellant in that capacity;

"applicant", in relation to an intended appeal, means a person applying to avail himself of the proviso to subsection (1) of section 60;

"Board" means the Federal Board of Inland Revenue established under the Income Tax Administration Ordinance, 1958;

No. 39 of 1958.

"chairman", in relation to a meeting of Commissioners, means the person appointed to be chairman at that meeting in accordance with subsection (4) of section 60;

"Commissioners", means the appropriate Appeal Commissioners established for the purposes of section 60;

"issuing office", in relation to any appeal or any application to appeal against an assessment, means the office of the Federal Inland Revenue Department from which the notice of refusal of the Board to amend the assessment as desired was issued;

"secretary", means the secretary to the Commissioners appointed under section 60;

"solicitor", means any legal practitioner entitled to practise before the Federal Supreme Court and includes any Law Officer to whom section 3 of the Law Officers Ordinance applies.

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(2) Any reference in these rules to a section is to a section of the Ordinance except where reference to a section is followed by a specific reference to some other Ordinance.

(3) Where, by any provision of the Ordinance, of the Aid to Pioneer Industries Ordinance, 1952, or of the Industrial Development (Income Tax Relief) Ordinance, 1958, the provisions of section 60 are made applicable, whether *mutatis mutandis* or with any necessary modifications, these rules shall apply with any necessary modifications for the purposes of such application.

No. 10 of 1952.
No. 8 of 1958.

3. In all proceedings before the Commissioners the appellant may be represented by a solicitor or an accountant and the Board may be represented by a solicitor or an officer of the Federal Inland Revenue Department.

Parties may be represented.

4. A notice of appeal against an assessment to be given under subsection (1) of section 60—

(a) to the secretary, shall be given to or served upon him at his official address as notified in the Gazette and such notice shall be accompanied by a statement of the address of the issuing office; and

(b) to the Board, shall be given or served upon the officer in charge of the issuing office.

Notices, etc.

5. Any notice or other document to be given, served or issued under these rules—

(a) if to or upon the secretary, shall be given or served at his official address as notified in the Gazette;

(b) if to or upon the Board, shall be given to or served upon the officer in charge of the issuing office or of such other office of the Federal Inland Revenue Department as may have been notified to the secretary and the appellant by the Board for any particular appeal;

(c) if to or upon an appellant, shall be given or served either by registered post at his address for service as given in accordance with the provisions of subsection (2) of section 60 or personally;

(d) if to or upon an applicant, shall be given or served either by registered post at his address for service as given in accordance with paragraph (1) of rule 6 or personally;

(e) if to or upon any person other than a person referred to above, shall be given or served either by registered post—

(i) in the case of a company incorporated in Nigeria, at the registered office of the company;

(ii) in the case of a company incorporated outside Nigeria, either to the individual authorised to accept service of process under the Companies Ordinance at the address filed with the Registrar of Companies, or to the registered office of the company wherever it may be situated;

(iii) in the case of an individual or body of persons, at the last known business or private address of such individual or body of persons;

or personally.

Cap. 38

Application
for late
appeal.

6. (1) Where an intending appellant wishes to avail himself of the proviso to subsection (1) of section 60, he shall, within the period of sixty days mentioned in that proviso, make a written application to the secretary at his official address as notified in the Gazette—

(a) giving the particulars required by that proviso;

(b) showing the cause which prevented him from giving notice of appeal within the period of thirty days prescribed by that subsection;

(c) showing that there was no unreasonable delay on his part;

(d) giving an address for service; and

(e) giving the address of the issuing office.

(2) When making such application the applicant shall send a copy thereof for the Board to the officer in charge of the issuing office.

(3) Upon receipt of an application made under this rule the secretary shall—

(a) endorse thereon the date of the receipt thereof and enter the same in a register of income tax applications to be kept for that purpose by the secretary; and

(b) as soon as possible and at least twenty-one days before the date fixed for the hearing of the application, give notice in writing of the date, time and place fixed for the hearing of the application to each of the Commissioners, to the applicant and to the Board.

(4) On the hearing of an application made under this rule—

(a) the Commissioners shall decide whether the application was duly made in accordance with this rule and, if they decide that it was so made, whether they are satisfied as to the matters required by the proviso to subsection (1) of section 60 to be shown to their satisfaction ;

(b) the chairman of the meeting shall record, in the register of income tax applications, the decision of the Commissioners.

7. Upon receipt of a notice of appeal given under subsection (1) of section 60—

Register of
appeals.

(a) the secretary shall endorse thereon the date of the receipt thereof and enter the same in a register of income tax appeals to be kept for that purpose by the secretary ; and

(b) if it appears to the secretary that such notice was not given within the time prescribed by subsection (1) of section 60 or does not specify the particulars required by subsection (2) of section 60, the secretary shall notify the appellant and the Board, in writing, accordingly.

8. Where an appellant has been notified under rule 7—

Withdrawal
of notice of
appeal.

(a) he may elect to withdraw the notice of appeal given by him, giving notice of his withdrawal to the secretary and to the Board and, if within time, either give a fresh notice of appeal or make an application under rule 6 ; and

(b) if the notice of appeal is not withdrawn under this rule the Commissioners shall decide, at a hearing of the appeal, whether or not the notice was valid.

9. The secretary shall, at least twenty-one days before the date fixed for the hearing of an appeal, give notice in writing of the date, time and place fixed for the hearing of the appeal to each of the Commissioners, to the appellant and to the Board and, subject to the provisions of subsection (11) of section 60, shall, at least seven days before the date fixed for an adjourned hearing of an appeal, give a similar notice in writing in respect of the adjourned hearing.

Notice of
hearing.

10. (1) Subject to the provisions of paragraph (2), the place to be fixed by the secretary for the hearing of an application under rule 6 or of an appeal (including an adjourned hearing thereof) shall be a place in the town in which the issuing office is situated.

Place of
hearing.

(2) If it appears to the secretary that it will be more convenient for the place of any such hearing to be fixed in some other town in which there is an office of the Federal Inland Revenue Department he may give notice in writing to the applicant or appellant and to the Board of his intention to fix the place of the hearing in that other town, and unless he receives an objection in writing to the notice within twenty-one days of the giving of the notice he may fix the place of the hearing in accordance with the notice.

11. (1) At the hearing, including any adjourned hearing, of any appeal against an assessment the Commissioners may, if they consider that it is necessary, adjourn the hearing and instruct the secretary to issue a precept to—

(a) any person (other than a solicitor or accountant acting for the appellant in connection with his liability to tax) whom they think might be able to give evidence with respect to any matter relating to the assessment, to appear at any adjourned hearing to be examined;

(b) the appellant or his representative, ordering him to produce at any adjourned hearing any accounts, books, records or other documents relating to—

(i) the property of the appellant; or

(ii) the trade, business, profession or vocation carried on or exercised by the appellant, whether alone or with others; or

(iii) the employment exercised by the appellant.

(2) Notwithstanding that the Commissioners have admitted an appeal to be made by any agent, clerk or servant of the appellant in accordance with the proviso to subsection (2) of section 59, as applied by subsection (12) of section 60, they may instruct the secretary to issue a precept to the appellant under paragraph (1).

12. The Commissioners may require any evidence to be given on oath or affirmation and the provisions of the Oaths and Affirmations Ordinance shall apply to any oath or affirmation administered by the Commissioners.

13. If at the hearing of any appeal against an assessment or at any adjournment thereof it appears to the Commissioners that the appellant is absent otherwise than by reason of the circumstances specified in the proviso to subsection (2) of section 59, as applied by subsection (12) of section 60, or that, in connection with the appeal or adjournment, there has been any failure by or on behalf of the appellant to comply with these rules or with any precept issued under these rules, the Commissioners may, notwithstanding the absence of the appellant or his agent, clerk, servant or representative, proceed in accordance with the provisions of subsection (5) of section 59, as applied by subsection (12) of section 60, as they think fit.

14. The secretary shall maintain a book in which every decision of the Commissioners shall, upon the conclusion of the hearing of any appeal, be recorded in accordance with the provisions of subsections (15) and (16) of section 60.

DATED the 27th day of March, 1959.

CHIEF F. S. OKOTIE-EBON,
Federal Minister of Finance

EXPLANATORY NOTE

These rules made under section 60 (21) of the Income Tax Ordinance, Chapter 92 (as substituted by the Income Tax Administration Ordinance, 1958) prescribe the procedure to be followed in respect of appeals to Appeal Commissioners under that section.

F11383/S. 4/T. 1

Power to hear evidence on oath or affirmation, Cap. 162.

Determination of assessment notwithstanding absence.

Decisions Book.

L.N. 108 of 1959

NIGERIA (CONSTITUTION) ORDERS IN COUNCIL, 1954 TO 1959

Consent to Certain Functions in the Eastern Region

Commencement : 30th April, 1959

In pursuance of section 136 (2) of the Nigeria (Constitution) Order in Council, 1954, the Governor-General has given his consent to the exercise by police officers and officers of the Mines Department of the powers conferred on such officers by sections 9 and 11 of the Eastern Region Goldsmiths Law, 1959.

DATED at Lagos this 17th day of April, 1959,

A. F. F. P. NEWNS,
Secretary to the Governor-General

NP/1044

L.N. 109 of 1959

INCOME TAX ORDINANCE (CHAPTER 92)

Income Tax (Appointment of Secretary to Body of Appeal Commissioners) Notice, 1959

Commencement : 30th April, 1959

In exercise of the powers conferred by subsection (8) of section 60 of the Income Tax Ordinance, as amended by the Income Tax Administration Ordinance, 1958, the Minister of Finance of the Federation has given the following notice—

1. This notice may be cited as the Income Tax (Appointment of Secretary to Body of Appeal Commissioners) Notice, 1959. Citation.

2. The appointment of S. D. ADEBIYI as Secretary to the Body of Appeal Commissioners established for the whole area of the Federation by the Income Tax (Establishment of Body of Appeal Commissioners) Notice, 1959, is hereby declared and his official addresses, at or to which all notices and documents to be given to that Body for the purposes of the Income Tax Ordinance shall be delivered or sent by registered post respectively, are hereby declared to be Mosaic House, Tinubu Square, Lagos, and Private Mail Bag 2605, Mosaic House, Lagos, respectively.

Appointment of Secretary to Appeal Commissioners for the Federation and official addresses of Secretary. L.N. 10 of 1959.

Lagos, 20th April, 1959.

J. MURRAY,
Permanent Secretary,
Ministry of Finance

F11383/S. 4

CENTRAL BANK OF NIGERIA ORDINANCE, 1958

(No. 24 of 1958)

Appointed Day (Certain Provision) Notice, 1959

In exercise of the powers conferred by section 1 of the Central Bank of Nigeria Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has appointed the 30th April, 1959, as the date on which section 35 of that Ordinance shall come into operation.

2. This notice is supplemental to Legal Notices No. 150 of 1958 and No. 37 of 1959.

DATED at Lagos this 23rd day of April, 1959.

MAURICE JENKINS,
Acting Deputy Secretary to the
Council of Ministers

F10361/S. 6

CENTRAL BANK OF NIGERIA ORDINANCE, 1958

(No. 24 of 1958)

Appointed Day (Certain Provisions) Notice, 1959

In exercise of the powers conferred by section 1 of the Central Bank of Nigeria Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has appointed the 1st July, 1959, as the day on which the following provisions of that Ordinance shall come into operation—

Sections 16 to 28 inclusive
Sections 32 to 34 inclusive
Section 36
Sections 38 to 40 inclusive
Section 42
Section 45
Section 47

2. This notice is supplemental to Legal Notices No. 150 of 1958, No. 37 of 1959 and No. 110 of 1959.

DATED at Lagos this 23rd day of April, 1959.

MAURICE JENKINS,
Acting Deputy Secretary to the
Council of Ministers

F10361/S. 6

L.N. 112 of 1959

FIREARMS ORDINANCE, 1958
(No. 7 of 1958)

Firearms (Delegation of Powers of Governor-General) (No. 2) Notice, 1959

Commencement : 30th April, 1959

In exercise of the powers conferred by section 33 of the Interpretation Ordinance, the Governor-General has delegated the powers specified in the first column of the Schedule hereto to the officers specified in the second column of such Schedule.

Powers delegated

To grant licences for the export of prohibited firearms and ammunition therefor under section 19 of the Firearms Ordinance, 1958

SCHEDULE*To whom delegated*

The Police Officer in charge of—
 Abeokuta Province
 Adamawa Province
 Bamenda Province
 Bauchi Province
 Benin Province
 Benue Province
 Bornu Province
 Calabar Province
 Colony Province
 Delta Province
 Deputy Commissioner of Police,
 Eastern Region
 The Police Officer in charge of—
 Enugu Province
 Ibadan/Oyo Province
 Ijebu-Ode Province
 Ilorin Province
 Kabba Province
 Kaduna Capital Territory
 Province (Police)
 Kano/Katsina Province
 Lagos Police District
 Niger Province
 Deputy Commissioner of Police,
 Northern Region
 The Police Officer in charge of—
 Ogoja Province
 Ondo Province
 Onitsha Province
 Owerri Province
 Plateau Province
 Rivers Province
 Sokoto Province
 Southern Cameroons
 Victoria/Kumba Province
 Deputy Commissioner of Police,
 Western Region
 The Police Officer in charge of
 Zaria Province

By His Excellency's Command,

A. F. F. P. NEWNS,
Secretary to the Governor-General

Lagos, 18th April, 1959.

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