

## L.N. 92 of 1960

CENTRAL BANK OF NIGERIA ORDINANCE, 1958  
(No. 24 of 1958)

## Central Bank (Prescription of Financial Year) Notice, 1960

*Commencement : 23rd June, 1960*

In exercise of the powers conferred by section 43 of the Central Bank of Nigeria Ordinance, 1958, the Federal Minister of Finance has prescribed that the financial year of the Central Bank of Nigeria shall begin on the 1st day of January and end on the 31st day of December.

Dated at Lagos this 8th day of June, 1960.

R. A. CLARKE,  
*Permanent Secretary, Ministry of Finance*

F10361/S. 6/C1

## L.N. 93 of 1960

INCOME TAX ADMINISTRATION ORDINANCE, 1958  
(No. 39 of 1958)Income Tax (Establishment of Scrutineer Committees)  
(Amendment) Notice, 1960*Commencement : 23rd June, 1960*

In exercise of the powers conferred by section 11 of 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 (Establishment of Scrutineer Committees) (Amendment) Notice, 1960.

Citation.

2. The Schedule to the income Tax (Establishment of Scrutineer Committees) Notice, 1958 is amended by the deletion of item (iii) and by the substitution therefor of the following—

Amendment  
of  
Schedule  
L.N. 11 of  
1959.

(iii) (a) *Scrutineer Committee for Jos* :—

Enoch Swahy	Alhaji Audu Danladi
Edgar Bathurst	Alhaji Muazu Gusau
Alhaji Abubakar Waziri	Mallam Ibrahim Muku

(b) *Scrutineer Committee for Kano* :—

Alhaji Abba Sumaila	Mallam Zubairu Danbatta
Mallam Ibrahim Dan Tiye	Anthony Empson Ofoni

MADE at Lagos this 17th day of June, 1960.

R. W. PHELPS,  
*Acting Permanent Secretary,  
Federal Ministry of Finance*

F.11383

## EXPLANATORY NOTE

This Notice amends the Notice published as Legal Notice No. 11 of 1959 and establishes two Scrutineer Committees for two areas in Northern Nigeria.

Jos Area covers Adamawa, Bauchi, Benue, Bornu, Kabba and Plateau Provinces, and Kano Area covers Ilorin, Kano, Katsina, Niger, Sokoto and Zaria Provinces.

## L.N. 94 of 1960

## INCOME TAX ORDINANCE (CHAPTER 92)

## Income Tax (Appointment of Appeal Commissioners) Notice, 1960

*Commencement : 23rd June, 1960*

In exercise of the powers conferred by subsection (5) 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—

Citation.

1. This notice may be cited as the Income Tax (Appointment of Appeal Commissioners) Notice, 1960.

Appointment of  
Appeal  
Commissioners  
L.N. 10 of  
1959.

2. The following persons are hereby appointed to be Appeal Commissioners in respect of the Body of Appeal Commissioners established by the Income Tax (Establishment of Body of Appeal Commissioners) Notice, 1959—

Chief Gabriel Ojiugo George  
Mallam Ibrahim Halilu

GIVEN at Lagos this 17th day of June, 1960.

R. W. PHELPS,  
*Acting Permanent Secretary,*  
*Federal Ministry of Finance*

F.11383

## L.N. 95 of 1960

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958  
(No. 55 OF 1958)

## Open General Export Licence (All Countries) No. 1 of 1960

*Commencement : 1st July, 1960*

In exercise of the powers conferred by section 4 of the Exports Prohibition Order, 1959, the Export Licensing Authority has granted the following open general licence—

Citation,  
commence-  
ment and  
application.

1. (1) This licence may be cited as the Open General Export Licence (All Countries) No. 1 of 1960, and shall come into operation on the 1st of July, 1960.

(2) This licence shall be of Federal application.

General  
licence.

2. Subject to the conditions specified in this licence, the exportation to any country of the goods set out in the Schedule hereto is hereby authorised.

Conditions.

3. This licence is granted subject to the following conditions :—

(i) that the goods shall be exported through a customs port or other place permitted by the Board of Customs and Excise under section 12 (5) of the Ordinance, a customs airport or a customs station or by post;

(ii) that the goods shall be exported in accordance with the provisions of the Importation and Exportation by Air Regulations, 1959, the Importation and Exportation by Post Regulations, 1959, the Importation and Exportation by Sea Regulations, 1959, or the Importation and Exportation by Land and Inland Waters Regulations, 1959, whichever is applicable.

L.N. 71 of  
1959.  
L.N. 72 of  
1959.  
L.N. 73 of  
1959.  
L.N. 75 of  
1959.

4. Nothing in this licence shall be deemed to authorise the exportation of any goods the exportation of which is prohibited or restricted by any written law.

Saving.

5. The Open General Export Licence No. 1 of 1956 (imported goods and goods made wholly or partly of imported materials) and the Open General Export Licence No. 3 of 1956 (Gift Parcels) are hereby revoked.

Revocation  
of L.N. 104  
of 1956 and  
L.N. 106 of  
1956.

### SCHEDULE

(1) Advertising material (trade lists, catalogues and calendars) ;

(2) Books, newspapers and periodicals ;

(3) Personal and business documents and accounts ;

(4) Exposed films, photographs and sound recordings ;

(5) Goods in parcels, provided—

(a) that the goods are a *bona fide* unsolicited gift, not intended for sale, barter or exchange, and that the retail value does not exceed £25 ;

(b) that the parcel is addressed to an individual, or to a philanthropic, charitable or religious organisation, does not exceed 22 lbs. gross weight, and is clearly marked as a gift ; and

(c) that not more than one parcel is exported by any donor to the same recipient in any one calendar month ;

(6) Manufactured articles exported for the purpose of repair and re-importation into Nigeria ;

(7) Stamp collections or loose stamps exported by post ;

(8) Trade samples of no commercial value.

R. H. WARD,  
*Export Licensing Authority,*  
*Ministry of Commerce and Industry*

Lagos, 17th June, 1960.

I.1976/S. 2/220

### NOTES

*(These notes do not form part of the licence)*

1. Exchange Control Forms N.C.D. 3 need not be completed in respect of goods exported under this open general licence.

2. "Customs ports" means all ports designated by the Governor-General under section 12 of the Customs and Excise Management Ordinance, 1958 (No. 55 of 1958). The approved ports are at present Lagos, Burutu, Warri, Sapele, Degema, Port Harcourt, Calabar, Koko, Victoria and Tiko.

3. Customs airports are defined in Article 60 of the Colonial Air Navigation Order, 1955, published as Legal Notice, No. 108 of 1955 in the *Federation of Nigeria Official Gazette* No. 45 Vol. 42 of the 6th of October, 1955. Customs airports are at present Calabar, Kano, Lagos (Ikeja) and Maiduguri.

4. Where goods exported against this licence are to be subsequently re-imported, exporters are advised, in their own interests, to obtain a re-importation certificate from the Customs authorities at the port of exportation, in order to avoid the payment of duty when the goods are re-imported.

5. It is not necessary for exporters to hold this licence or to produce it to the Customs authorities. Exporters are, nevertheless, advised to retain the Notice for reference as copies are not being distributed. A copy may be seen on application at any Custom House or Post Office,

L.N. 96 of 1960

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958  
(No. 55 of 1958)Open General Export Licence (Goods and Produce of Nigeria  
Origin) No. 2 of 1960

Commencement : 1st July, 1960

In exercise of the powers conferred by section 4 of the Exports Prohibition Order, 1959, and under sections 3 and 7 (1) of the Export of Nigerian Produce Ordinance, 1958, the Export Licensing Authority has granted the following open general licence—

Citation,  
commence-  
ment and  
application.

1. (1) This licence may be cited as the Open General Export Licence (Goods and Produce of Nigerian Origin) No. 2 of 1960, and shall come into operation on the 1st of July, 1960.

(2) This licence shall be of Federal application.

General  
licence.

2. Subject to the conditions specified in this licence, the exportation to any country of locally manufactured goods and produce of Nigerian origin with the exception of the goods set out in the Schedule hereto is hereby authorised.

Conditions.

3. This licence is granted subject to the following conditions :—

(i) that the goods shall be exported through a customs port or other place permitted by the Board of Customs and Excise under section 12 (5) of the Ordinance, a customs airport or a customs station or by post ;

(ii) that the goods shall be exported in accordance with the provisions of the Importation and Exportation by Air Regulations, 1959, the Importation and Exportation by Post Regulations, 1959, the Importation and Exportation by Sea Regulations, 1959, or the Importation and Exportation by Land and Inland Waters Regulations, 1959, whichever is applicable.

L.N. 71 of  
1959.L.N. 72 of  
1959.L.N. 73 of  
1959.L.N. 75 of  
1959.

Saving.

4. Nothing in this licence shall be deemed to authorise the exportation of any goods the exportation of which is prohibited or restricted by any written law.

Revocation  
of L.N. 105  
of 1956.

5. The Open General Export Licence No. 2 of 1956 (Goods and Produce of Nigerian Origin) is hereby revoked.

## SCHEDULE

## GOODS EXCEPTED FROM THIS LICENCE

(The references in this Schedule to a group or item are references to the corresponding group or item in the Export List published in Government Notice No. 1361 of 1953 as amended from time to time).

Description	Export List No.	
	Group	Item
1. Cigarettes .. .. .	12X	000
2. Columbite .. .. .	283	XX1
3. Gold, raw, as defined in the Goldsmiths' Ordinance, 1948 (No. 81 of 1948) .. .. .	X11	000
4. Goods made wholly or partly of imported components	31X	000
5. Petroleum products .. .. .		

<i>Description</i>	<i>Export List No.</i>	
	<i>Group</i>	<i>Item</i>
6. Tantalite .. .. .	283	XX2
7. Tobacco .. .. .	12X	000
8. The following kinds of produce, except for such produce (other than raw cocoa beans, copra emanating from the Eastern Region of Nigeria, raw cotton, cotton linters and cotton seed) exported by way of petty or barter trade, accepted as such by the Board of Customs and Excise, or under the provisions of the Open General Export Licence (Passengers' Baggage) No. 3 of 1960—		

*Group A*

(i) Benniseed .. .. .	221	092
(ii) Raw cocoa beans .. .. .	072	010
(iii) Raw cotton .. .. .	263	010
(iv) Cotton seed .. .. .	221	060
(v) Groundnuts .. .. .	221	010
(vi) Palm kernels .. .. .	221	030
(vii) Palm oil, edible .. .. .	412	061
(viii) Palm oil, inedible (technical) .. .. .	412	062
(ix) Soya beans .. .. .	221	040
(x) Copra emanating from the Eastern Region of Nigeria .. .. .	221	020
(xi) Grapefruit emanating from the Western Region of Nigeria .. .. .	051	XX0
(xii) Lemons emanating from the Western Region of Nigeria .. .. .	051	XX0

*Group B*

(i) Cotton linters .. .. .	263	020
(ii) Cotton seed cake .. .. .	081	XX0
(iii) Cotton seed meal .. .. .	081	039
(iv) Cotton seed oil .. .. .	412	XX0
(v) Groundnut cake .. .. .	081	034
(vi) Groundnut meal .. .. .	081	033
(vii) Groundnut oil .. .. .	412	040
(viii) Palm kernel cake .. .. .	081	032
(ix) Palm kernel meal .. .. .	081	031
(x) Palm kernel oil .. .. .	412	080

R. H. WARD,  
*Export Licensing Authority,*  
*Ministry of Commerce and Industry*

Lagos, 17th June, 1960.

I.1976/S. 2/224

## NOTES

*(These notes do not form part of the licence)*

1. Payment for goods exported under this open general licence is subject to the conditions laid down in the Exchange Control (Payments) Order, 1955, published as Legal Notice No. 111 of 1955 in the *Federation of Nigeria Official Gazette* No. 46 Vol. 42 of the 13th of October, 1955.

2. "Customs ports" means all ports designated by the Governor-General under section 12 of the Customs and Excise Management Ordinance, 1958, (No. 55 of 1958). The approved ports are at present Lagos, Burutu, Warri, Sapele, Degema, Port Harcourt, Calabar, Koko, Victoria and Tiko.



3. Customs airports are defined in Article 60 of the Colonial Air Navigation Order, 1955, published as Legal Notice No. 108 of 1955 in the *Federation of Nigeria Official Gazette* No. 45 Vol. 42 of the 6th of October, 1955. Customs airports are at present Calabar, Kano, Lagos (Ikeja), and Maiduguri.

4. Specific export licences are necessary in respect of any of the goods set out at items 1 to 7 of the Schedule to this licence and applications for such licences should be addressed to : the Export Licensing Authority, Federal Ministry of Commerce and Industry, Lagos, Kano, Jos, Port Harcourt, Aba, Calabar, Onitsha, Ibadan, Ondo or Sapele (as appropriate).

5. Specific export licences are necessary for all exporters other than the Nigerian Produce Marketing Company Limited in respect of the kinds of produce listed under Group A of item 8 of the Schedule and for all exporters in respect of the kinds of produce listed under Group B of item 8 of the Schedule. Applications for such licences, which will be granted only in exceptional circumstances, should be addressed to : the Director of Marketing and Exports, Constanza House, Lagos.

6. It is not necessary for exporters to hold this licence or to produce it to the Customs authorities. Exporters are, nevertheless, advised to retain the Notice for reference as copies are not being distributed. A copy may be seen on application at any Custom House or Post Office.

## L.N. 97 of 1960

### CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

#### Open General Export Licence (Passengers' Baggage) No. 3 of 1960

*Commencement : 1st July, 1960*

In exercise of the powers conferred by section 4 of the Exports Prohibition Order, 1959, and under sections 3 and 7 (1) of the Export of Nigerian Produce Ordinance, 1958, the Export Licensing Authority has granted the following open general licence—

Citation,  
commence-  
ment and  
application.

1. (1) This Licence may be cited as the Open General Export Licence (Passengers' Baggage) No. 3 of 1960, and shall come into operation on the 1st of July, 1960.

(2) This Licence shall be of Federal application.

2. Subject to the conditions specified in this licence, the exportation by any passengers proceeding out of Nigeria of the goods set out in the Schedule hereto is hereby authorised.

Conditions.

3. This licence is granted subject to the following conditions :—

(i) that the goods shall be exported through a customs port or other place permitted by the Board of Customs and Excise under section 12 (5) of the Ordinance, a customs airport or a customs station or by post ;

(ii) that the goods shall be exported in accordance with the provisions of the Importation and Exportation by Air Regulations, 1959, the Importation and Exportation by Post Regulations, 1959, the Importation and Exportation by Sea Regulations, 1959, or the Importation and Exportation by Land and Inland Waters Regulations, 1959, whichever is applicable,

L.N. 71 of  
1959.  
L.N. 72 of  
1959.  
L.N. 73 of  
1959.  
L.N. 75 of  
1959.

4. Nothing in this licence shall be deemed to authorise the exportation of any goods the exportation of which is prohibited or restricted by any written law.

Saving.

5. The Open General Export Licence No. 4 of 1956 (Passengers' Baggage) is hereby revoked.

Revocation  
of L.N. 197  
of 1956.

### SCHEDULE

- (1) Not more than 20 lbs. in weight of any locally produced foodstuff;
- (2) Not more than 20 lbs. in weight or 4 gallons in volume of any of the following kinds of produce—

Benniseed, cotton seed cake, cotton seed meal, cotton seed oil, groundnuts, groundnut cake, groundnut meal, groundnut oil, palm kernels, palm kernel cake, palm kernel meal, palm kernel oil, palm oil, soya beans, grapefruit emanating from the Western Region of Nigeria, or lemons emanating from the Western Region of Nigeria;

- (3) Imported goods not exceeding £100 in value;
- (4) A private motor car.

R. H. WARD,  
*Export Licensing Authority,*  
*Ministry of Commerce and Industry*

Lagos, 17th June, 1960.

I.1976/S. 2/227

### NOTES

*(These notes do not form part of the licence)*

1. "Customs ports" means all ports designated by the Governor-General under section 12 of the Customs and Excise Management Ordinance, 1958, (No. 55 of 1958). The approved ports are at present Lagos, Burutu, Warri, Sapele, Degema, Port Harcourt, Calabar, Koko, Victoria and Tiko.

2. Customs Airports are defined in Article 60 of the Colonial Air Navigation Order, 1955, published as Legal Notice No. 108 of 1955 in the *Federation of Nigeria Official Gazette* No. 45 Vol. 42 of the 6th of October, 1955. Customs airports are at present Calabar, Kano, Lagos (Ikeja) and Maiduguri.

3. Where goods exported against this licence are to be subsequently re-imported, exporters are advised, in their own interests, to obtain a re-importation certificate from the Customs authorities at the port of embarkation, in order to avoid the payment of duty when the goods are re-imported.

4. A specific export licence is not required in respect of personal effects which are the property of the passenger and are not intended for sale, barter or exchange, which are contained in his baggage, whether accompanied or unaccompanied, and which a proper officer of Customs may, in his discretion, accept as such.

5. Passengers desiring to export goods which are not covered by this licence, or more than 20 lbs. in weight of any local foodstuff, should address their applications for specific licences to : the Export Licensing Authority, Federal Ministry of Commerce and Industry, Lagos, Kano, Jos, Port Harcourt, Aba, Calabar, Onitsha, Ibadan, Ondo or Sapele (as appropriate).

6. Passengers desiring to export any quantities of raw cocoa beans, raw cotton linters, cotton seed, or copra emanating from the Eastern Region of Nigeria or more than 20 lbs. in weight or 4 gallons in volume of any of the kinds of produce listed at item (ii) of the Schedule to this licence should address their applications for specific licences, which will be granted only in exceptional circumstances, to : the Director of Marketing and Exports, Constanza House, Lagos.

7. It is not necessary for passengers to hold this licence or to produce it to the Customs authorities. A copy may be seen on application at any Custom House or Post Office.