

L.N. 99 of 1962

COMPANIES INCOME TAX ACT, 1961
(1961, No. 22)

**Income Tax (Interest on Loans Granted to the Nigerian
Sugar Company Limited) (Exemption) (No. 2) Order, 1962**

Commencement : 9th August, 1962

In exercise of the powers conferred by subsection (2) of section 26 of the Companies Income Tax Act, 1961, the Federal Minister of Finance has made the following Order—

1. This Order may be cited as the Income Tax (Interest on Loans Granted to the Nigerian Sugar Company Limited) (Exemption No. 2) Order, 1962.

2. The interest on any money lent by a company other than a Nigerian Company to the Nigerian Sugar Company Limited and evidenced by the issue of the specific debenture stock specified in the schedule hereto shall be exempt from tax payable under the Companies Income Tax Act, 1961.

Citation.

Exemption
of certain
Interest
from tax.

SCHEDULE

The Nigerian Sugar Company Limited 7½ per cent Sterling Convertible
Debenture Stock 1977/82.

MADE at Lagos the 30th day of July, 1962.

J. M. GARBA,
*Acting Permanent Secretary,
Ministry of Finance*

F10704/III

L.N. 100 of 1962

LABOUR CODE ORDINANCE (CHAPTER 91)

Labour Code (Trade Union Contributions) Order, 1962

Commencement : 24th May, 1962

In exercise of the powers conferred by section 27A (2) of the Labour Code Ordinance, the Federal Minister of Labour hereby makes the following Order :—

1. This Order may be cited as the Labour Code (Trade Union Contributions) Order, 1962 and shall be of Federal application.

2. The Trade Union specified in the first column of the Schedule is hereby approved for the purpose of subsection (1) of section 27A of the Labour Code Ordinance with effect from the date specified in the second column of the Schedule.

Citation and
application.

Trade
Unions
approved by
Minister
pursuant to
section 27A
(2), Cap. 91
Schedule.

SCHEDULE

<i>Name of Trade Union</i>	<i>Date</i>
African Timber and Plywood Workers Union of Nigeria ..	1st May, 1962
Union of Printers and Allied Workers of Nigeria	1st May, 1962
Amalgamated Mobil Oil Workers' Union of Nigeria and the Cameroons	1st May, 1962
Nigerian Ports Authority Clerical Workers' Union ..	1st May, 1962
Ollivant African Staff Union	1st May, 1962

Section 2.

DATED at Lagos this 24th day of May, 1962.

J. M. JOHNSON,
Federal Minister of Labour

ML/Ic/102

L.N. 101 of 1962

LABOUR CODE ORDINANCE (CHAPTER 91)

Labour Code (Trade Union Contributions) Order, 1962

Commencement : 9th June, 1962

In exercise of the powers conferred by section 27A (2) of the Labour Code Ordinance, the Federal Minister of Labour hereby makes the following Order—

Citation and application.

1. This Order may be cited as the Labour Code (Trade Union Contributions) Order, 1962 and shall be of Federal application.

Trade Unions approved by Minister pursuant to section 27A (2), Cap. 91 Schedule.

2. The Trade Union specified in the first column of the Schedule is hereby approved for the purpose of subsection (1) of section 27A of the Labour Code Ordinance with effect from the date specified in the second column of the Schedule.

SCHEDULE

	<i>Name of Trade Union</i>	<i>Date</i>
Section 2.	Train Guards' Union (N.R.)	1st June, 1962
	Union of P and T Technologists of Nigeria	1st June, 1962

DATED at Lagos this 9th day of June, 1962.

ML/Ic/102

J. M. JOHNSON,
Federal Minister of Labour

L.N. 102 of 1962

INCOME TAX MANAGEMENT ACT, 1961

(1961, No. 21)

Income Tax Management (Interest on Loans Granted to the Nigerian Sugar Company Limited) (Exemption) Notice, 1962

Commencement : 9th August, 1962

In exercise of the powers conferred by subsection (2) of section 16 of the Income Tax Management Act, 1961, and in pursuance of an arrangement in that behalf substituting between the Government of the Federation and the Government of each Region, the Federal Minister of Finance has given the following Notice—

Citation.

1. This notice may be cited as the Income Tax Management (Interest on Loans Granted to the Nigerian Sugar Company Limited) (Exemption) Notice, 1962.

Addition of new paragraph to the Third Schedule.

2. The Third Schedule to the Income Tax Management Act, 1961, is amended by the addition after paragraph (x) of the following new paragraph—

“(y) The interest on any money lent by an individual, executor or trustee resident outside Nigeria to the Nigerian Sugar Company Limited and evidenced by the issue of the Nigerian Sugar Company Limited 7½ per cent Sterling Convertible Debenture Stock 1977/82”.

MADE at Lagos the 30th day of July, 1962.

J. M. GARBA,
*Acting Permanent Secretary,
Ministry of Finance*

F10704/III.

L.N. 103 of 1962

EMERGENCY POWERS ACT, 1961

(1961, No. 1)

Emergency Powers (Prerogative of Mercy) Regulations, 1962

Commencement : 31st July, 1962

WHEREAS in pursuance of section sixty-five of the Constitution of the Federation a resolution of both Houses of Parliament is in force declaring that a state of public emergency exists :

NOW THEREFORE in exercise of the powers conferred on me by the Emergency Powers Act, 1961, and of all other powers enabling me in that behalf, I, NNAMDI AZIKIWE, Governor-General of the Federation, acting in accordance with the advice of the Council of Ministers, hereby make the following regulations :—

1.—(1) These regulations may be cited as the Emergency Powers (Prerogative of Mercy) Regulations, 1962, and shall apply throughout the Federation.

Short title, extent and interpretation.

(2) In these regulations "the Region" means Western Nigeria and "a Regional law" means any law made by the Legislature of the Region.

2.—(1) The Governor-General may, in Her Majesty's name and on Her Majesty's behalf,—

Exercise of prerogative of mercy.

(a) grant to any person concerned in or convicted of any offence created by or under a Regional law a pardon, either free or subject to lawful conditions ;

(b) grant to any person a respite, either indefinite or for a specified period, of the execution of any punishment imposed on that person for such an offence ;

(c) substitute a less severe form of punishment for any punishment imposed on that person for such an offence ; or

(d) remit the whole or any part of any punishment imposed on that person for such an offence or of any penalty or forfeiture otherwise due to the Crown on account of such an offence.

(2) The powers of the Governor-General under paragraph (1) of this regulation shall be exercised by him in accordance with the advice of such member of the Council of Ministers as may from time to time be designated in that behalf by the Governor-General, acting in accordance with the advice of the Prime Minister.

(3) The provisions of this regulation shall apply in relation to any offence created by or under any law in force in the Region relating to any matter not included in the Legislative Lists set out in the Schedule to the Constitution of the Federation (other than an offence created by or under an Act of Parliament or a Regional law) as they apply in relation to an offence created by or under a Regional law.

3.—(1) There shall be for the Region an Emergency Advisory Council on the Prerogative of Mercy (hereafter in these regulations referred to as "the council"), which shall consist of—

Establishment of Emergency Advisory Council on Prerogative of Mercy.

(a) such member of the Council of Ministers of the Federation as may for the time being be designated under paragraph (2) of the last foregoing regulation, who shall be chairman ;

(b) where the chairman is a Minister other than the Attorney-General of the Federation, the Attorney-General ; and

(c) not less than five and not more than seven other members, who shall be appointed by the Governor-General, acting in accordance with the advice of the Prime Minister, of whom at least one shall be a person who is qualified to practise as a medical practitioner.

(2) A person shall not be qualified for appointment by the Governor-General as a member of the council if he is a member of the legislature, or a Minister of the government, of the Federation or a Region, or a person appointed by the administrator of the Region to perform, or assist in the performance, of any of the administrator's functions.

(3) A member of the council appointed by the Governor-General shall hold office while these regulations remain in force :

Provided that his seat on the council shall become vacant—

(a) if any circumstances arise that, if he were not a member of the council, would cause him to be disqualified for appointment as such ; or

(b) if he is removed from office by the Governor-General, acting in accordance with the advice of the Prime Minister, for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misbehaviour.

Functions
of council.

4.—(1) Where any person has been sentenced to death by any court of law in Nigeria for any offence created by or under a Regional law, or such a law as is specified by paragraph (3) of regulation 2 above, the member of the Council of Ministers designated under paragraph (2) of that regulation shall cause a written report of the case from the trial judge, together with such other information derived from the record of the case or elsewhere as the member may require, to be taken into consideration at a meeting of the council ; and after obtaining the advice of the council the member shall decide in his own deliberate judgement whether to recommend to the Governor-General that he should exercise any of his powers under that regulation in relation to that person.

(2) The member of the Council of Ministers designated under the said paragraph (2) may consult the council before making any recommendation to the Governor-General under that paragraph in any case not falling within paragraph (1) of this regulation, but he shall not be obliged to act in accordance with the advice of the council.

(3) The council may regulate its own procedure.

MADE this 31st day of July, 1962.

NNAMDI AZIKIWE,
Governor-General

L.N. 104 of 1962

EXPORT OF NIGERIAN PRODUCE ACT, 1958

(No. 36 of 1958)

Export of Nigerian Produce (Prescribed Grades and Standards)
(Amendment) Regulations, 1962*Commencement : 9th August, 1962*

In exercise of the powers conferred by sections 3 (a) and 8 (d) of the Export of Nigerian Produce Act, 1958, the Federal Minister of Commerce and Industry, after consulting with and obtaining the advice of the Nigerian Produce Marketing Company Limited, the Produce Inspection Board and the Regional Marketing Boards, has made the following regulations—

1. These regulations may be cited as the Export of Nigerian Produce (Prescribed Grades and Standards) (Amendment) Regulations, 1962, and shall be of Federal application.

Citation and application.

2. Regulation 2 of the Export of Nigerian Produce (Prescribed Grades and Standards) Regulations, 1959 (hereinafter referred to as the principal regulations) is hereby amended in so far as cocoa and groundnuts are concerned, by deleting the existing prescriptions in respect of both produce and substituting the following—

Amendment of regulation 2.
L.N. 230 of 1959.

The grades shall be—

Cocoa.

Grade I—Cocoa which is thoroughly dry, free from foreign matter and from smoky, velvety or black beans and any evidence of adulteration, and which contains less than—

- (a) 3 per cent by count of mouldy beans ;
- (b) 3 per cent by count of slaty beans ; and
- (c) 3 per cent by count of all other defects.

Grade II—Cocoa which does not qualify for grade I but which is thoroughly dry, free from foreign matter and from smoky, velvety or black beans and any evidence of adulteration, and which contains less than—

- (a) 4 per cent by count of mouldy beans,
- (b) 8 per cent by count of slaty beans ; and
- (c) 6 per cent by count of all other defects.

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L.N. 105 of 1962

FINANCE (CONTROL AND MANAGEMENT) ACT, 1958

(No. 33 of 1958)

Public Funds (Specification) Order, 1962

Commencement : 9th August, 1962

In exercise of the powers conferred by subsection (2) of section 18 of the Finance (Control and Management) Act, 1958, the following Order is hereby made—

1. This Order shall be cited as the Public Funds (Specification) Order, 1962, and shall apply throughout the Federation.

Citation and extent.

2. The First Schedule to the Finance (Control and Management) Act, 1958, is amended by the addition to Part II of the following new items—

Vol. IX
p. 1924.

“(7) Non-Pensionable Government Servants’ Provident Fund :

The Fund established by regulation 3 of the Government Servants’ Provident Fund Regulations.

(8) Non-Pensionable Railway Servants’ Provident Reserve Fund :

Vol. IX
p. 1937.

The Fund established by regulation 26 (1) of the Railway Servants’ Provident Fund Regulations.

(9) Police Reward Fund :

Cap. 154.

The Fund established by section 34 of the Police Act.

(10) Post Office Savings Bank Fund :

Cap. 188.

The Funds of the Savings Bank established by the Savings Bank Act.

(11) Royal Nigerian Army Benefit Fund :

No. 26 of
1960.

The Fund established by section 206 of the Royal Nigerian Army Act, 1960, together with any moneys and other property however held for the credit of—

(i) The Royal West African Frontier Force Rewards Fund ; and

(ii) The General Officer Commanding Royal Nigerian Military Force Fund.”

MADE at Lagos this 9th day of August, 1962.

F. S. OKOTIE-EBOH,
Federal Minister of Finance

EXPLANATORY NOTE

This Order specifies as Public Funds not forming part of the Consolidated Revenue Fund certain funds allocated by law for specific purposes.

F11371

L.N. 106 of 1962

FINANCE (CONTROL AND MANAGEMENT) ACT, 1958 (No. 33 OF 1958)

Public Funds of the Federation (Disbursement) (Amendment) Rules, 1962

Commencement : 9th August, 1962

In exercise of the powers conferred by subsection (1) of section 23 of the Finance (Control and Management) Act, 1958, the Governor-General, acting in accordance with the advice of the Council of Ministers, has made the following Rules :—

Citation and
extent.

1. These Rules may be cited as the Public Funds of the Federation (Disbursement) (Amendment) Rules, 1962, and shall apply throughout the Federation.

2. The Public Funds of the Federation (Disbursement) Rules, 1959, are amended by the addition after rule 17 of the following new rules :

"The
National
Provident
Fund.

18. (1) The National Provident Fund shall be applied for the purposes set out in the National Provident Fund Act, 1961 and any regulations made thereunder.

(2) Disbursements from the National Provident Fund shall be made by the Director of the Fund in accordance with the provisions of the National Provident Fund Act, 1961.

The
National
Provident
Reserve
Fund.

19. (1) The National Provident Reserve Fund shall be applied for the purposes set out in the National Provident Fund Act, 1961 and any regulations made thereunder.

(2) Disbursements from the National Provident Reserve Fund shall only be made on the authority of Parliament.

Non-Pen-
sionable
Govern-
ment
Servants'
Provident
Fund.
Vol. IX p.
1924.

20. (1) The Non-Pensionable Government Servants' Provident Fund shall be applied for the purposes prescribed in the Government Servants' Provident Fund Regulations.

(2) Disbursements from the Non-Pensionable Government Servants' Provident Fund shall be made by the Accountant-General in accordance with the aforesaid regulations.

Non-Pen-
sionable
Railway
Servants'
Provident
Reserve
Fund.
Vol. IX
p.1937
Cap. 140
Vol. IX
p. 1685.

21. (1) The Non-Pensionable Railway Servants' Provident Reserve Fund shall be applied for the purposes prescribed in regulation 26 (2) of the Railway Servants' Provident Fund Regulations and in the Non-Pensionable Railway Servants' Provident Fund Reserve (Application) Act and any regulations made thereunder.

(2) Disbursements from the Non-Pensionable Railway Servants' Provident Reserve Fund shall be made by the Trustees in accordance with the provisions of the Non-Pensionable Railway Servants' Provident Fund Reserve (Application) Act and any regulations made thereunder.

Police Re-
ward Fund.
Cap. 154.

22. (1) The Police Reward Fund shall be applied for the purposes prescribed in section 34 of the Police Act.

(2) Disbursements from the Police Reward Fund shall be made by the Accountant-General on the instructions of the Inspector-General of Police for any of the following purposes—

(a) to reward members of the Force for extra, special or meritorious Services;

(b) for procuring comforts, conveniences or advantages for members of the Force which are not chargeable to general revenue;

(c) for payment of compassionate gratuities to widows or children of deceased members of the Force who are not provided for under the Police Act;

(d) for funeral expenses of any member of the rank and file who dies whilst in the service of the Force;

Post Office
Savings
Bank Fund.
Cap. 188.

23. (1) The Post Office Savings Bank Fund shall be applied for the purposes set out in the Savings Bank Act.

(2) Disbursement from the Post Office Savings Bank Fund shall be made by the Director of Posts and Telegraphs in accordance with the Savings Bank Act and any regulations made thereunder.

Royal
Nigerian
Army
Benefit
Fund.
No. 26 of
1960.

24. (1) The Royal Nigerian Army Benefit Fund shall be applied for the purposes prescribed in section 206 of the Royal Nigerian Army Act, 1960.

(2) Disbursements from the Royal Nigerian Army Fund shall be made by the Accountant-General on the instructions of the General Officer Commanding Royal Nigerian Army for any of the following purposes—

(a) to assist distressed soldiers and ex-soldiers of the Army and widows and families of such soldiers ;

(b) for making rewards to soldiers who by their conduct or prowess are considered to be deserving of monetary or prize awards ;

(c) for making donations to charities in or connected with Nigeria ;

(d) on contingencies which in the opinion of the General Officer Commanding the Royal Nigerian Army—

(i) cannot be met from other official sources ;

(ii) will be of benefit to the Army generally ;

(iii) should not fall upon any individual by reason of his official position ; and

(iv) have been certified as constituting a fair charge against the fund.

MADE at Lagos this 9th day of August, 1962.

ISA KOTO,
*Deputy Secretary to the
Council of Ministers*

EXPLANATORY NOTE

These rules provide for the disbursements from certain Public Funds of the Federation.

L.N. 107 of 1962

EMERGENCY POWERS ACT, 1961 (1961, No. 1)

Emergency Powers (Misleading Reports) (Amendment) Regulations, 1962

Commencement : 9th August, 1962

WHEREAS in pursuance of section sixty-five of the Constitution of the Federation a resolution of both Houses of Parliament is in force declaring that a state of public emergency exists :

NOW, THEREFORE, in exercise of the powers conferred on me by the Emergency Powers Act, 1961, and of all other powers enabling me in that behalf, I, NNAMDI AZIKIWE, Governor-General of the Federation, acting in accordance with the advice of the Council of Ministers, hereby make the following regulations :—

1. These regulations may be cited as the Emergency Powers (Misleading Reports) (Amendment) Regulations, 1962, and shall apply throughout the Federation.

2. Any person who, in any newspaper, periodical, book, circular or printed publication, publishes any matter which is likely—

Extension of
L.N. 59 of
1962.

(a) to excite ill-will between different sections of the community ; or

(b) to expose either the government or the public service of the Federation or a Region, or any person in his capacity as a member of such a government or service, to hatred, ridicule or contempt,

shall be guilty of an offence against the Emergency Powers (Misleading Reports) Regulations, 1962 ; and regulations 3 and 4 of those regulations (which specify penalties and the consents required for prosecutions) shall have effect accordingly.

MADE this 8th day of August, 1962.

NNAMDI AZIKIWE,
Governor-General