

L.N. 168 of 1962

LAGOS UNIVERSITY TEACHING HOSPITAL ACT, 1961

Lagos University Teaching Hospital (Hospital Fees) Regulations, 1962

Commencement : 9th August, 1962

In exercise of the powers conferred by subsection 2 (c) of section 5 of the Lagos University Teaching Hospital Act, 1961, the Lagos University Teaching Hospital Board of Management, with the approval of the Minister of Health of the Federation, has made the following Regulations—

1. These Regulations may be cited as the Lagos University Teaching Hospital (Hospital Fees) Regulations 1962, and shall come into force upon their publication in the manner directed by the Minister of Health of the Federation.

2. The fees prescribed in the Schedule hereto and the exemptions and charges therein set out shall be the hospital fees for the purposes of these regulations and these regulations shall have effect throughout Nigeria.

SCHEDULE

PART I—IN-PATIENTS

A. Exemptions from all Charges.—No charges shall be levied for accommodation, maintenance or medical or nursing attention, on the following :

(a) Members of the staff (both established and unestablished) employed in the Lagos University Teaching Hospital and their wives and children ;

(b) Persons certified as paupers ;

(c) Persons receiving treatment or advice for pulmonary tuberculosis and other notifiable infectious disease, or incurable malignant disease ;

(d) Persons who, on the certification of the Doctor in charge of the case, are admitted to or retained in hospital solely for the purposes of teaching and/or research.

B.I. Charges for Maintenance and Accommodation only.—Charges for maintenance and accommodation only shall be levied on the persons listed below :

(a) Members of the Medical, Dental and Nursing professions and hospital auxiliaries and their wives and children ; (not being members of the staff of the Hospital) ;

(b) All other members of the Medical Department of the Governments of the Federation ;

(c) A member of the Federal Parliament, his wife (or wives) and children, while attending meetings of the Houses of Parliament, but not its Committees ;

(d) A member of the Council of Ministers, his wife (or wives) and children ;

(e) A member of the Board of Management of Lagos University Teaching Hospital, his wife and children ;

(f) A member of the Privy Council of the Federation, his wife (or wives) and children ;

(g) All children under the age of 16 years (with the exception of charges made for spectacles and dentures) ;

(h) The servants of officers holding senior appointment in the Lagos University Teaching Hospital ;

(i) The holder of a post on the Permanent Establishment of the University of Lagos.

Charges for accommodation and maintenance of person referred to above shall be at the following daily rates :—

	s	d
<i>Patients.</i> —(i) whose incomes exceed £1,500 per annum	20	0
(ii) whose incomes exceed £1,000 per annum but do not exceed £1,500 per annum	15	0
(iii) whose incomes exceed £750 per annum but do not exceed £1,000 per annum	10	0
(iv) whose incomes exceed £500 per annum but do not exceed £750 per annum	7	6
(v) whose incomes exceed £300 per annum but do not exceed £500 per annum	5	0
(vi) whose incomes are less than £300 per annum	2	0

Provided that

(i) children under sixteen years of age, school children and others undergoing full-time education, shall be charged at half the rates applicable to their parents as listed above; and

(ii) the total fees charged under this section, excluding any additional charges made under section B.IV, shall not exceed £40.

B.II. Charges for Treatment, Accommodation and Maintenance.—Inclusive charges for medical and nursing attention, accommodation and maintenance, shall be levied on all other persons at the following daily rates :—

	s	d
<i>Patients.</i> —(i) whose incomes exceed £1,500 per annum	40	0
(ii) whose incomes exceed £1,000 per annum but do not exceed £1,500 per annum	30	0
(iii) whose incomes exceed £750 per annum but do not exceed £1,000 per annum	20	0
(iv) whose incomes exceed £500 per annum but do not exceed £750 per annum	15	0
(v) whose incomes exceed £300 per annum but do not exceed £500 per annum	10	0
(vi) whose incomes are less than £300 per annum	4	0

Provided that the total fees charged under this section, excluding any additional charges made under section B.IV, shall not exceed £80.

B.III. Amenity Beds.—Inclusive charges for medical and nursing attention, accommodation and maintenance shall be levied on all persons admitted to Private Wards at their own request (and irrespective of whether they are included in any of the categories in Sections A and B above) at the rate of £3 per day, subject to a maximum charge of £99.

B.IV. Charges for Surgical and Maternity Cases.—The following additional charges shall be levied on in-patients, regardless of income and whether or not occupying an amenity bed, but not on in-patients under sections A or B.I. (a) and (g) of Part I of these Regulations :—

- (i) For each maternity patient delivered in hospital £2
- (ii) For each patient operated on in hospital (excluding biopsies) £2

B.V. Charges for Non-Standard Diet.—An additional charge of 10s. per day shall be levied on all in-patients, regardless of income and whether or not occupying an amenity bed, who elect to have wholly or in part, the non-standard diet.

PART II—OUT-PATIENTS

A. *Exemptions*.—No charges for out-patient treatment of any kind will be levied on the persons listed in sections A and B.I of Part I of these Regulations;

B. Charges will be levied on all other persons as follows:

(i) *General Out-Patients*.—On first attendance a fee of 5s will be charged to cover all treatment for one week from the date of payment. A further charge of 5s will be made for each subsequent period of one week or part thereof.

(ii) *Casualty Department*.—Medical Attendance:

(a) Between 7 a.m. and 7 p.m.—5s on first attendance.

(b) Between 7 p.m. and 7 a.m.—10s on first attendance provided that the Medical Officer on duty shall have power to authorise payment of the normal charge of 5s in cases of trauma and medical emergencies.

(c) For non emergency cases on Sundays and Public Holidays—10s on first attendance.

The payment of the prescribed fee will be valid for treatment for a period of one week or part thereof in either the Casualty or the General Out-Patient Department.

(iii) Patients referred to Consultant Clinics (including those referred direct from outside hospitals or medical practitioners).

With incomes of under £500 per annum—£0-5s-0d on first attendance

With incomes of £500 to £750 per annum—£1-0s-0d on first attendance

With incomes of £751 to £1,000 per annum—£2-0s-0d on first attendance

With incomes of £1,001 to £1,500 per annum—£3-0s-0d on first attendance

With incomes of £1,501 to £2,000 per annum—£4-0s-0d on first attendance

With incomes of £2,001 to £3,000 per annum—£5-0s-0d on first attendance

With incomes of over £3,000 per annum—£10-0s-0d on first attendance

This charge to cover attendance at Consultant Clinics for the first month

Patients continuing to attend Consultant Clinics after a month to pay half the above charges for each attendance except those with incomes of under £500 who will pay the same as General Out-Patients, *i.e.*, 5s for each attendance.

Note.—A patient attending the General Out-Patient Department and referred to a Consultant Clinic within the same week will not be expected to pay an additional 5s in the Consultant Clinic if his income is under £500 per annum.

(iv) The payments stated in paragraphs (i) and (ii) may be deferred at the discretion of the Doctor or Sister in charge at the time of attendance of a seriously ill patient. In such a case, the charge becomes payable at the time of the next visit.

(v) *Ante-Natal Clinic*.—A fee of 10s will be payable at the time of booking to cover all attendances during pregnancy and attendance at the post-natal clinic until discharged. The fee charged will not include maintenance or delivery in Hospital, for which the charges laid down in section B of Part I of these Regulations will be applicable.

PART III—GENERAL

General.—1. Fees payable by an In-Patient shall be assessed on the basis of the income of such patient; a married woman shall be charged at the rate applicable to her husband or according to her own income, whichever may be higher.

2. All sums due are payable on discharge from the Hospital to the Hospital Authority, but an In-Patient may be asked to deposit at intervals an amount as may be determined by the Hospital Authority towards the cost of his final Hospital bill. Sums received by the Hospital Authority shall be paid into the account of the Hospital and shown in the annual Financial Accounts of the Hospital.

3. A senior appointment, for the purposes of these Regulations, is one carrying an initial basic salary of £594 per annum or more.

4. A pauper certificate must be signed by one of the following :

- (a) A Minister of Religion or Imam
- (b) A Registered Medical Practitioner
- (c) The Chairman of the Local Government Council in the area in which the patient resides
- (d) A Magistrate or alkali.

If a pauper cannot produce such a certificate, the almoner shall have authority to issue the certificate, if she is satisfied that the patient is in fact a pauper.

MADE and sealed with the Common Seal of the Lagos University Teaching Hospital Board of Management this ninth day of August, 1962.



H. ORISHEJOLOMI THOMAS,
Chairman

OLU. I. ADE. AKINYEMI,
Acting Secretary

APPROVED under section (5) subsection 2 (c) of the Lagos University Teaching Hospital Act, 1961, by the Minister of Health of the Federation and directed to be published as a legal notice in the Gazette.

DATED 28th day of November, 1962.

M. A. MAJEKODUNMI,
Minister of Health of the Federation

MH1188/S. 75

L.N. 169 1962

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

Income Tax Appeals (Appeal Commissioners) Rules, 1962

Commencement : 13th December, 1962

In exercise of the powers conferred by subsection (12) of section 57 of the Companies Income Tax Act, 1961, the Federal Minister of Finance has made the following Rules—

Citation and extent.

1. These rules may be cited as the Income Tax Appeals (Appeal Commissioners) Rules, 1962 and shall apply throughout the Federation.

Interpretation.

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

“Act” means the Companies Income Tax Act, 1961 ;

“Accountant” means any person practising accountancy and employed by the appellant in that capacity ;

"Applicant", in relation to an intended appeal, means any Company applying to avail itself of the proviso to subsection (1) of section 56 ;

"Board" means the Federal Board of Inland Revenue established under the Companies Income Tax Act, 1961 ;

"Chairman", in relation to a meeting of Commissioners means, the person appointed to be chairman at that meeting in accordance with paragraph (b) of subsection (1) of section 57 ;

"Commissioners", means the body of Appeal Commissioners established under subsection (1) of section 55 ;

"issuing office," in relation to any appeal against an assessment or any application under the proviso to subsection (1) of section 56, 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 designated under subsection (6) of section 55 ;

"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 Act applies.

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

(3) Where, by any provision of the Act, of the Personal Income Tax Act, 1961, of the Industrial Development (Income Tax Relief) Act, the provisions of section 56 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.

1961, No. 23
Cap. 87.

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.

4. A notice of appeal against an assessment to be given under subsection (1) of section 56—

Notice of
appeal.

(a) to the secretary, shall be given 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.

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

Notices, etc.

(a) if to or upon the secretary, shall be given to or served upon him 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 to or served either by registered post at its address for service as given in accordance with the provisions of subsection (2) of section 56 or by personal service on the principal officer or representative of appellant within Nigeria.

(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 by personal service on the principal officer or representative of the applicant, within Nigeria.

(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 ;

Cap. 37.

(ii) in the case of a company incorporated outside Nigeria, to the individual authorised to accept service of process under the Companies Act 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 in accordance with section 16.

Application
for late
appeal.

6.—(1) Where an intending appellant wishes to avail itself of the proviso of subsection (1) of section 56 it 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 it from giving notice of appeal within the period of thirty days prescribed by that subsection ;

(c) showing that there was no unreasonable delay on its 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 56 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.

Register of
appeals.

7. Upon receipt of a notice of appeal given under subsection (1) of section 56—

(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 56 or does not specify the particulars required by subsection (2) of section 56 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) it may elect to withdraw the notice of appeal given by it, giving notice of the 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, shall at least twenty-one days before the date fixed for an adjourned hearing of an appeal, give a similar notice in writing in respect of the adjourned hearing, provided that no such notice shall be given in respect of any adjourned hearing for which the Commissioners have fixed a date at their previous hearing.

Notice of
hearing.

10.—(1) Subject to the provisions of paragraph (2) hereof the place to be fixed by the secretary for the hearing of an appeal or an application (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 appellant or applicant and to the Board of his intention to fix the place of hearing in that other town, and unless the secretary receives an objection in writing to the notice within fourteen 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 shall admit all lawful evidence (whether oral or documentary) adduced by the appellant or the Board or any person appearing on their behalf.

Procedure at
the hearing.

(2) Proceedings before the Commissioners shall be commenced by the appellant, or any person appearing on its behalf, producing any documents or writings whereon its appeal against the assessment may be founded and any witness it may require to give evidence or have examined in support of the same.

(3) The case on the part of the appellant having been heard, the Board or person appearing on its behalf, shall in like manner produce any documents it may desire to have read by the Commissioners and any witness it may require to give evidence or have examined.

(4) The Board, or the person appearing on its behalf, may in connection with the hearing of appeals make use of or produce in evidence any return, correspondence, accounts, plans, statements, or other documents to which it has had or may have lawful access for the purpose of taxation and all such documents shall be admissible whether or not they are original documents.

(5) The rules of evidence regarding the examination in chief, cross-examination and re-examination of a witness shall apply where a witness is produced to give oral evidence.

12.—(1) At any such hearing, including any adjourned hearing, of an 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) any person including the appellant or its representative, to produce or deliver to them, within the time limited by the precept or at any adjourned hearing any accounts, books, records or other documents relating to—

(i) the property of the appellant; or

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

(iii) the amount of the profits or gains of the appellant, distinguishing the particular amounts derived from each separate source; or

(iv) any deductions made in arriving at the profits or gains of the appellant.

(2) The Commissioners may issue further precepts whenever they consider it necessary for the purposes aforesaid, until complete particulars have been furnished to their satisfaction.

(3) The Board may inspect and take copies of or extracts from any books, accounts or document made available by the appellant under this rule.

(4) Notwithstanding that the Commissioners have admitted an appeal to be made by any agent, clerk, servant or any other representative of the appellant in accordance with the provision of subsection (6) of section 57 they may instruct the secretary to issue a precept to the appellant under paragraph (1) or (2) hereof.

Schedule.

(5) Any precept to be issued under this rule shall be in the form set out in the schedule hereto.

Determina-
tion of
appeal.

13. At the conclusion of the evidence (including any evidence admitted by virtue of rule 12) the appellant or person appearing on its behalf and thereafter the Board, or person appearing on its behalf shall be entitled to be heard in argument, and thereafter the appellant or person appearing on its behalf may reply to any new points raised in the argument presented by or on behalf of the Board. The Commissioners shall then determine the matter in dispute or may reserve their decision until a later date. Whenever the decision is so reserved, the decision shall be given at such time and place as may be fixed by the Commissioners and of which reasonable notice shall have been given to the parties.

Power to hear
evidence on
oath or
affirmation
Cap. 142.

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

Determina-
tion of
appeals
notwith-
standing
absence.

15. If at the hearing of any appeal against an assessment or of any application to appeal or at any adjournment thereof it appears to the Commissioners that the appellant or person appearing on its behalf, is absent otherwise than by reason of absence from Nigeria, sickness or other reasonable cause, the Commissioners may, notwithstanding the absence of the appellant or person appearing on its behalf, proceed in accordance with the provision of subsection (9) of section 57.

Decisions
Book.

16. The secretary shall maintain a book in which every decision of the commissioners shall be recorded in accordance with the provisions of subsection (10) of section 57.

SCHEDULE

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

PERSONAL INCOME TAX (LAGOS) ACT, 1961
(1961, No. 23)

NOTICE TO WITNESS TO ATTEND BEFORE APPEAL COMMISSIONERS
(RULE 12)

..... v. Federal Board of Inland Revenue

INCOME TAX YEAR OF ASSESSMENT 19...../.....

To.....
(Name of witness)

of.....
(Address of witness)

On good cause shown to the Appeal Commissioners you are hereby ordered to attend in connection with the above-mentioned appeal, before the said Commissioners at on the day of 19..... at o'clock in the noon ; to—

1. be examined as a witness and your depositions taken ;
2. produce any accounts, books, records or other documents and in particular the following—

Strike out if not applicable.

Dated the day of 19.....

.....
Secretary,
Body of Income Tax Appeal
Commissioners of the Federation

MADE at Lagos this 4th day of December, 1962.

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

EXPLANATORY NOTE

These Rules prescribe the procedure to be followed in respect of appeals to Appeal Commissioners under section 56 (1), of the Companies Income Tax Act, 1961.

HQS408.

L.N. 170 of 1962

LEGAL PRACTITIONERS ACT, 1962
(1962, No. 33)

The Legal Practitioners Act (Commencement) Order, 1962

Commencement : 12th December, 1962

In exercise of the powers conferred on me by subsection (2) of section twenty of the Legal Practitioners Act, 1962, and of all other powers enabling me in that behalf, I hereby make the following order :—

Commence-
ment.

1. The Legal Practitioners Act, 1962, shall come into force on the twelfth day of December, 1962.

Citation.

2. This order may be cited as the Legal Practitioners Act (Commencement) Order, 1962.

MADE this 12th day of December, 1962.

T. O. ELIAS,
Attorney-General of the Federation