

# THE CONSTITUTION (TRANSITIONAL PROVISIONS) ACT, 1963



1963, No. 21

AN ACT TO MAKE TRANSITIONAL PROVISION AS RESPECTS PAYMENTS FROM THE DISTRIBUTABLE POOL ACCOUNT TO WESTERN AND MID-WESTERN NIGERIA ; TO REPEAL CERTAIN ENACTMENTS WHICH WILL BECOME SPENT ON THE COMING INTO FORCE OF THE REPUBLICAN CONSTITUTION FOR NIGERIA ; AND FOR PURPOSES CONNECTED WITH THE MATTERS AFORESAID.

[See section 3.]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. The sum to be paid to Western Nigeria in pursuance of section one hundred and thirty-five of the Constitution of the Federation in respect of the quarter ending on the thirtieth day of September, 1963, shall be sixth-sevenths of the amount which would fall to be so paid apart from this section ; and the rest of that amount shall be paid to Mid-Western Nigeria.

Transitional  
payment to  
Mid-  
Western  
Nigeria from  
Distributable  
Pool  
Account.

2. The enactments specified in the first and second columns of the Schedule to this Act (being enactments which will become redundant when the republican constitution for Nigeria comes into force on the first day of October, 1963) are hereby repealed on that day to the extent shown in the third column of that Schedule.

Repeal of  
enactments  
becoming  
spent.

3.—(1) This Act may be cited as the Constitution (Transitional Provisions) Act, 1963, and shall apply throughout the Federation.

Short title,  
extent and  
commence-  
ment.

(2) This Act shall come into force on such date as the Governor-General may by order appoint.

## Section 2

## SCHEDULE

## Repeals

<i>Number</i>	<i>Short title</i>	<i>Extent of repeal</i>
1961, No. 24	The Nigeria Constitution First Amendment Act, 1961.	The whole Act, except section three.
1962, No. 1	The Republic of the Union of South Africa Act, 1962.	In section two, subsection (3).
1962, No. 3	The Nigerian College of Arts, Science and Technology (Transfer) Act, 1962.	In section six, in subsection (2), paragraph (d).
1962, No. 6	The Mid-Western Region Act, 1962.	The whole Act.
1962, No. 21	The Nigerian Constitution Second Amendment Act, 1962.	The whole Act.
1962, No. 37	The University of Ibadan Act, 1962.	In section seven, in subsection (1), paragraph (d).
1963, No. 4	The Commonwealth Citizenship Act, 1963.	The whole Act.
1963, No. 10	The Judicial, etc., Offices and Appeals by Prosecutors Act, 1963,	Section one. In section five, in subsection (2), the words "and (except in relation to the Federal Supreme Court) section one".

## INCOME TAX (RENTS) ACT, 1963



1963, No. 22

AN ACT TO MAKE PROVISION FOR THE GRANTING OF RELIEF FROM INCOME TAX ON PAYMENTS BY WAY OF RENT RECEIVED IN RESPECT OF CERTAIN DWELLING HOUSES ; AND FOR PURPOSES CONNECTED THEREWITH.

[27th September, 1963]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1.—(1) Subject to the provisions of this Act, in ascertaining in respect of the year of assessment beginning on the first day of April, 1962, and any subsequent year of assessment—

Tax relief  
on certain  
advance  
payments by  
way of rent.

(a) the chargeable income for the purposes of the Personal Income Tax (Lagos) Act, 1961, of any taxable person within the meaning of that Act ; or

1961, No. 23.

(b) the profits for the purposes of the Companies Income Tax Act, 1961, of any Nigerian company within the meaning of that Act,

1961, No. 22.

there shall, if the taxable person or company with the consent of the Minister so elects in the prescribed manner and within the prescribed period, be left out of account any income of the taxable person in respect of relevant gains or profits or, as the case may be, any profits of the company which are relevant gains or profits.

In this subsection, "relevant gains or profits" means, in relation to any taxable person or company, gains or profits which arise from a right granted to any other person for the use or occupation of any eligible property and which consist of—

(i) a payment made by way of rent paid in advance, in a case where the payment does not exceed the cost of construction of the property as ascertained in the prescribed manner ; or

(ii) in any other case, the proportion of the payment equal to the said cost.

(2) An election under this section shall be made only in respect of a single payment identified in the prescribed manner in the instrument of election ; and no election under this section shall be made in respect of any eligible property—

1961, No. 21  
and No. 22.  
Cap. 85.

(a) if such an election has previously been made by any person in respect of the property or any part of it ; or

(b) except in such cases and subject to such conditions as may be prescribed, if an initial or annual allowance in pursuance of the provisions of the Fifth Schedule to the Income Tax Management Act, 1961, or the Third Schedule to the Companies Income Tax Act, 1961, or the corresponding provisions of the Income Tax Act, has been made to any person in respect of the property or any part of it.

(3) An election made by a taxable person or company in pursuance of subsection (1) of this section in respect of any property shall not have effect unless that person or company (hereafter in this Act referred to as the "elector")—

(a) gives to the Federal Board of Inland Revenue such undertakings with respect to the property as may be prescribed ; and

(b) charges the property in the prescribed manner with the payment of the amount of any tax which may become payable in respect of the property by virtue of the following provisions of this subsection ;

and on the breach of any such undertaking the liability to tax of the elector shall, unless the Board determines to waive the breach, be the same as if the relevant election had not been made.

(4) If an elector commits or permits a breach of an undertaking given by him in pursuance of this section, he shall, without prejudice to any liability to tax arising under the last foregoing subsection by reason of the breach, be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding two years.

(5) Where an election takes effect under this section, such steps shall be taken, by way of revision of assessment and otherwise in respect of any such year of assessment as is mentioned in subsection (1) of this section, as may be necessary in consequence of the election.

Provisions  
supplemen-  
tary to s. 1.

2.—(1) Where by virtue of paragraph (ii) of subsection (1) of the foregoing section a proportion only of a payment made by way of rent paid in advance is left out of account as mentioned in that subsection, the balance shall (notwithstanding any provision of the enactments relating to income tax which provides for advance payments of rent to be treated as accruing from day to day over a period) be treated for the purposes of those enactments as accruing to the elector on the date the payment is made.

(2) Where an election under the foregoing section takes effect, then, subject to subsection (3) of that section, no such allowances as are mentioned in paragraph (b) of subsection (2) of that section shall, as respects the first year of assessment for which the election has effect and every subsequent year of assessment, be made to the elector in respect of, or of any part of, the property to which the election relates ; so however that where the cost of construction of the property as ascertained in the prescribed manner exceeds the amount of the payment to which the election relates, nothing in this subsection shall affect the grant, by reference to the amount of the excess, of any such allowance as respects any year of assessment beginning after the end of the period in respect of which the payment is made.

(3) Regulations may provide that in cases where, apart from this Act, relevant gains or profits within the meaning of subsection (1) of the foregoing section would fall to be taken into account in respect of the year of assessment beginning on the first day of April, 1962, and any previous year of assessment, the amount to be left out of account in pursuance of that section is reduced to the prescribed extent; and the regulations may provide that this Act shall have effect, in relation to any such case, subject to such modifications as may be prescribed.

3. The Minister may by regulations provide for the application of this Act, subject to such modifications as may be provided by the regulations, to payments by way of rents received in respect of eligible property other than payments falling within section one of this Act; and the regulations may include provision for the imposition of penalties for breaches of the regulations or of conditions imposed in pursuance of the regulations, not exceeding in the case of any particular breach imprisonment for a term of two years or a fine of one hundred pounds or both.

Application  
of Act to  
other pay-  
ments by  
way of rent.

4. In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—

Inter-  
pretation,  
etc.

“elector” has the meaning assigned to it by subsection (3) of section one of this Act;

“eligible property” means property consisting only of a building (with or without a curtilage and ancillary buildings of a kind usually provided with a building of the type in question) which—

(a) is situated in the Federal territory; and

(b) is constructed or adapted for use wholly or mainly as a private dwelling house or a number of private dwelling houses; and

(c) has foundations of which the construction was begun after the prescribed date; and

(d) had on such other date as may be prescribed the value, as ascertained in the prescribed manner, of not less than two thousand five hundred pounds and

(e) satisfies such other requirements, if any, as may be prescribed;

“the Minister” means the Minister of the government of the Federation responsible for finance;

“prescribed” means prescribed by regulations;

“regulations” means, except in section three of this Act, regulations made by the Federal Board of Inland Revenue;

“year of assessment” has the same meaning as in the Income Tax Management Act, 1961;

and the powers to make regulations conferred by this Act includes power to make different provision by the regulations for different circumstances.

5.—(1) This Act may be cited as the Income Tax (Rents) Act, 1963.

(2) This Act shall apply to the Federal territory only, so however that in relation to the profits of companies it shall apply throughout the Federation.

Short title  
and extent

# THE OATHS ACT, 1963



## ARRANGEMENT OF SECTIONS

### *Section*

1. Oaths to be taken.
2. Officers to take oaths.
3. Unnecessary repetition of oath.
4. Omission or irregularity as to oath, etc.
5. Form and manner in which oath may be taken.
6. Place and date of oath.
7. Absence of religious belief.
8. Affirmations.
9. Persons under age.

10. Authority to administer oaths.
11. Taking oaths out of Nigeria.
12. Power of Nigerian officials abroad.
13. Voluntary declarations.
14. Additional oaths.
15. Effect of oath of allegiance, etc. on persons not citizens of Nigeria.
16. Short title, commencement, amendments and repeal.

### SCHEDULES.



## 1963, No. 23

## AN ACT TO CONSOLIDATE AND AMEND THE LAW AS TO OATHS AND AFFIRMATIONS.

[1st October, 1963]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. The oaths to be taken as occasion shall demand shall be the oaths set out in the First Schedule to this Act.

Oaths to  
be taken.

2. A person appointed to an office set out in the second column of the Second Schedule to this Act shall take the oath specified in the first column of the said Schedule which shall be administered by the authority specified in the third column of the said Schedule.

Officers to  
take oaths.

3.—(1) Save in the case of the President, no person who has duly taken the Oath of Allegiance or the Judicial Oath in Nigeria as provided in this Act shall be required again to take that oath on appointment to any other office or on any other occasion.

Unnecessary  
repetition  
of oath.

(2) A person appointed to act in any office or capacity in the place of any officer or person, shall not be required to take any oath on the occasion of such appointment, unless the oath required to be taken in respect of such appointment is different from or in addition to any oath duly taken by him in respect of any other appointment, permanent or temporary.

(3) For the avoidance of doubt and notwithstanding the provisions of subsection (1) of this section, a person holding an office or position specified in the same column of the Second Schedule to this Act shall, on or as soon as may be convenient after the first day of October, nineteen hundred and sixty-three, take the oath prescribed for that office in the first column of the said Schedule.

4.—(1) Nothing in this Act shall render, or be deemed to render or be deemed to have rendered invalid any act done or which hereafter may be done by a public officer in the execution or intended execution of his official duties, by reason only of the omission by the public officer to take any oath or to make any affirmation which the officer should take or should have taken or should make or should have made :

Omission or  
irregularity  
as to oath,  
etc.

Provided that any person who declines, neglects, or omits to take the required oath or make the required affirmation under this Act shall,

(a) if he has already entered on his office, be deemed to have vacated that office from the date of refusal ; and

(b) if he has not already entered on his office, be disqualified from entering on the same.

(2) No irregularity in the form in which an oath or affirmation is administered or taken shall—

- (a) invalidate the performance of official duties, or
- (b) invalidate proceedings in any court, or
- (c) render inadmissible evidence in or in respect of which an irregularity took place in any proceedings.

(3) The failure to take an oath or make an affirmation, and any irregularity as to the form of oath or affirmation shall in no case be construed to affect the liability of a witness to state the truth.

Form and manner in which oath may be taken.

5.—(1) Whenever an oath is required to be taken under the provisions of this or any other Act, or in order to comply with the requirements of any law in force for the time being in Nigeria, or other country, the following provisions shall apply—

The person taking the oath may do so in form and manner following, that is to say—

- (a) he shall,
  - (i) if a Moslem, place both hands on a copy of the Koran,
  - (ii) if a Christian, hold in his right hand a copy of the Holy Bible or of the New Testament,
  - (iii) if a Jew, hold in his uplifted hand a copy of the Old Testament,—

and shall say or repeat after the person administering the oath the words prescribed by law or by the practice of the Court, as the case may be;

(b) in any other manner which is lawful according to any law, customary or otherwise, in force in Nigeria.

(2) Where any person taking an oath is physically incapable of taking the oath as provided in the foregoing subsection, he may touch or hold such copy otherwise, or if necessary, such copy may be held before him by the person administering the oath.

Place and date of oath.

6. Every commissioner for oaths or notary public before whom any oath or affidavit is taken or made under this Act shall state truly in the jurat or attestation at which place and on what date the oath or affidavit is taken or made.

Absence of religious belief.

7. Where an oath has been duly administered and taken the fact that the person to whom the same was administered had, at the time of taking the oath, no religious belief, shall not for any purpose affect the validity of the oath.

Affirmations.

8. Any person who objects to the taking of an oath and desires to make an affirmation in lieu thereof, may do so without being questioned as to the grounds of such objection or desire, or otherwise, and in any such case the form of the required oath shall be varied by the substitution for the words of swearing, the words, "I solemnly, sincerely, and truthfully affirm that . . ."; and such other consequential variations of form as may be necessary shall thereupon be made:

Provided that in any case where the Oath of Allegiance is to be taken, for the words "truthfully affirm" in this section there shall be substituted the words "truly declare and affirm,"; and the words "So help me God," shall be omitted.



9. Anything to the contrary in this Act notwithstanding, if it appears to a court or officer before whom an oath other than a promissory oath is to be taken or affirmation other than a promissory affirmation is to be made, that the person about to take the oath or make the affirmation ought not, by reason of immature age or for any other sufficient cause, to be allowed to take the oath or make the affirmation as aforesaid, it shall be lawful for the court or officer, if the court or officer shall in its or his free discretion so think fit, to allow such person, in lieu of taking the oath or making the affirmation, to give evidence or make a declaration without oath or affirmation; and in any such case the court or officer shall enter in the minutes of the proceedings or on the instrument or document concerned, as the case may be, a note of the fact of the evidence or declaration having been given or made without oath or affirmation, and of the reasons therefor:

Persons  
under age.

Provided that, if any person declining or objecting to take an oath is, in the opinion of the court or officer as the case may be, competent to make an affirmation, such person shall, on the Court or officer so directing him, thereupon make an affirmation as provided by section eight of this Act.

10.—(1) It shall be lawful for the Chief Justice of Nigeria, a Justice of the Supreme Court, any judge of the High Court of Lagos, a magistrate, a notary public, and any commissioner for oaths, to administer any lawful oath or to take any lawful affirmation or affidavit which may be required to be taken or made for the purpose of complying with the requirements of this Act in the Federal territory or, as the case may be, of any law for the time being in force throughout Nigeria or elsewhere, except where such procedure is expressly or by necessary implication manifestly excluded by the terms of such law as aforesaid; and the presumption shall be against any such exclusion.

Authority to  
administer  
oaths.

(2) It shall be lawful for any of the persons mentioned in the preceding subsection to take any declaration made in the form prescribed in the First Schedule to this Act, in cases where an oath is or has been abolished by any enactment.

(3) It shall further be lawful for the registrar of any court in the Federal territory and for the officer performing the duties of registrar in any such court with the approval, and subject to the supervision and control, of the person presiding over the court, to administer or tender to any person about or intending to give evidence before such court, the evidence oath or affirmation or any oath, affirmation, or declaration which such person may require or be required to take or make before such court.

11.—(1) Any oath or affidavit required for any court or for the purposes of registration of an instrument may be taken or made in any place out of Nigeria before any person having authority to administer an oath in that place.

Taking oaths  
out of  
Nigeria.

(2) The provisions of subsection (1) of this section shall apply to any declaration, or affirmation in lieu of oath or affidavit so taken or made.

(3) In the case of a person having such authority by the law of a country other than Nigeria, judicial and official notice shall be taken of his seal or signature affixed, impressed or subscribed to or on any such oath, affidavit, declaration or affirmation.

Power of  
Nigerian  
officials  
abroad.

12.—(1) Every Nigerian official of the rank of Secretary or above in a Nigerian Embassy or legation may in any country where he exercises his functions, administer any oath and take any affidavit and also do any notarial act which a notary public can do within Nigeria.

(2) Any oath, affidavit and notarial act administered, sworn or done by or before any such person shall be as effectual as if duly administered, sworn or done by or before any lawful authority in any part of Nigeria.

(3) Any document purporting to have affixed, impressed or subscribed thereon or thereto the seal or signature of any person authorised by this section to administer an oath in testimony of any oath, affidavit or act being administered, taken or done by or before him shall be admitted in evidence without proof of the seal or signature of that person, or of the official character of that person.

Voluntary  
declarations.

13. It shall be lawful for any commissioner for oaths, notary public or any other person authorised by this Act to administer an oath, to take and receive the declaration of any person voluntarily making the same before him in the form set out in the First Schedule to this Act.

Additional  
oaths.

14.—(1) The President may in writing require the holder of any office to take or affirm the Judicial Oath or the Oath of Allegiance.

(2) The Prime Minister may by order published in the Gazette amend the First and Second Schedules to this Act, and may by the same or any other order provide that this Act shall apply in relation to persons who are not citizens of Nigeria subject to such modifications as may be prescribed.

Effect of  
oath of  
allegiance,  
etc., on  
persons  
not citizens  
of Nigeria.

15.—(1) Where a person not a citizen of Nigeria is, while in Nigeria, for any reason required to take the oath of allegiance to Nigeria or other oath relevant to his employment, the oath of allegiance shall, upon the termination of his residence or stay in Nigeria cease to be binding upon him; but any other oath taken shall continue to have effect according to its tenor.

(2) Nothing in this Act shall be construed to the prejudice of the allegiance which any such person may owe irrespective of the taking of the oath of allegiance for the time being to Nigeria.

Short title,  
commence-  
ment,  
amendments  
and repeal.

16.—(1) This Act may be cited as the Oaths Act, 1963, and shall, to the extent of the legislative power of Parliament and no further, apply throughout the Federation.

(2) This Act shall come into operation on the first day of October, 1963.

(3) The enactments mentioned in the Third Schedule to this Act are amended to the extent specified in that Schedule.

(4) The enactments mentioned in the Fourth Schedule to this Act are hereby repealed.

## SCHEDULES

## FIRST SCHEDULE

## Section 1

## OATH OF ALLEGIANCE

I ..... swear that I will be faithful and bear true allegiance to the Federal Republic of Nigeria and that I will preserve, protect and defend the Constitution. So help me God.

## OATH OF OFFICE OF PRESIDENT

I ..... swear that I will faithfully execute the office of President (or discharge the functions of the President) of the Federal Republic of Nigeria and will to the best of my ability preserve, protect and defend the Constitution of the Federation and the law and that I will devote myself to the service and well-being of the people of Nigeria. So help me God.

## JUDICIAL OATH

I ..... swear that I will well and truly exercise the judicial functions entrusted to me and will do right to all manner of people in accordance with the Constitution of the Federation as by law established and in accordance with the laws and usage of the Federal Republic of Nigeria without fear or favour, affection or ill will (add for commissioners *where necessary* and in proper case I will not divulge the proceedings or the vote or opinion of any commissioner). So help me God.

## COUNCIL OF MINISTERS OATH

I ..... being appointed a Member of the Council of Ministers, swear that I will not directly or indirectly reveal such matters as shall be debated in the said Council and committed to my secrecy. So help me God.

## OATH OF A MINISTER

I ..... being appointed a Minister of the Government of the Federation, swear that I will at all times well and truly serve the Federation in the office of a Minister; and that I will support and uphold the Constitution of the Federation as by law established; and that I will to the best of my judgment at all times when thereto required freely give my counsel and advice to the President of Nigeria and his successors in office as by law established for the good management of the public affairs of the Federation; and that I will not directly or indirectly reveal any matters as shall come to my knowledge in the discharge of my duties and committed to my secrecy. So help me God.

## OATH OF A PARLIAMENTARY SECRETARY

I ..... being appointed a Parliamentary Secretary to assist a Minister of the Government of the Federation, swear that I will at all times well and truly serve the Federation in the office of a Parliamentary Secretary; and that I will support and uphold the Constitution of the Federation as by law established; and that I will to the best of my judgment at all times when thereto required freely give my

FIRST SCHEDULE—*continued*

counsel and advice to the Minister with whom I am or may be associated and his successors in office as by law established for the good management of the public affairs of the Federation; and that I will not directly or indirectly reveal any matters as shall come to my knowledge in the discharge of my duties and committed to my secrecy. So help me God.

## OFFICIAL OATH

I ..... swear that I will at all times well and truly serve the Federation of Nigeria in the office of ..... and that I will support and uphold the Constitution of the Federation as by law established. So help me God.

## OATH OF SECRECY

I ..... swear that I will not directly or indirectly communicate or reveal any matter to any person which shall be brought under my consideration or shall come to my knowledge in the discharge of my official duties except as may be required for the discharge of my official duties or as may be specially permitted by the President. So help me God.

## OATH OF OFFICER OF COUNCIL OF MINISTERS

I ..... being called upon to exercise the functions of ..... to the Council of Ministers in the Federation swear that I will not directly or indirectly reveal such matters as shall be debated in the Council and committed to my secrecy. So help me God.

## OATH OF A SENATOR OR A MEMBER OF PARLIAMENT

I ..... swear that I will give faithful service to this Parliament and support and uphold the Constitution of the Federation as by law established. So help me God.

## COURT PROCEEDINGS

## OATH OF A JUROR

I ..... swear by Almighty God that I will well and truly try the issue joined between the Federation of Nigeria and the prisoner at the bar whom I shall have in charge and a true verdict give according to the evidence.

## OATH OF ASSESSORS

*An assessor is sworn in the same as a juryman, save that the words "whom I shall have in charge" are omitted from the oath and for the word "verdict" the word "opinion" is substituted.*

## EVIDENCE OATH

I ..... do hereby swear by Almighty God that the evidence I shall give shall be the truth, the whole truth and nothing but the truth.

## FIRST SCHEDULE—continued

## INTERPRETER'S OATH

*Civil*

I.....swear by Almighty God that I will well and faithfully interpret and explain to the court (or commission or jury) and the witnesses all such matters and things as shall be required of me to the best of my skill and understanding; and that I will truly translate or explain all documents entrusted to me for such purpose to the best of my ability, and, except as authorised by the court (commissioners), will not directly or indirectly reveal the contents of such documents as may be entrusted to me, or the evidence given by witness which may have been interpreted by me.

*Criminal*

I.....swear by Almighty God that I will well and faithfully interpret and true explanation make between the Court the jury (assessors) the witnesses and the prisoner at the bar according to the best of my skill and understanding.

## SHORTHAND WRITERS

I.....swear by Almighty God that I will to the best of my ability take down in shorthand the evidence and such other matters as shall be required of me and make a true and accurate transcript thereof (and that I will not without leave of the court (commission) divulge to any person the notes I shall take of the evidence that the witness shall give to the court (commission) touching matters in question).

## VOIRE DIRE

I.....swear by Almighty God that I shall true answer make to all such questions as the Court (or as the case may be) shall demand.

## STATUTORY DECLARATION

I.....do solemnly and sincerely declare that (*set out in numbered paragraphs if more than one matter*) and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Oaths Act 1963.

## FORM OF ATTESTATION

DECLARED at.....in.....  
this.....date of.....

Before me

.....  
*Commissioner for Oaths/  
Notary Public, etc.*



FIRST SCHEDULE—*continued*

## OATH FOR AFFIDAVITS

*Form A*

I ..... do hereby solemnly swear by Almighty God that this is my name and handwriting and that the facts deposed by me in this affidavit are the truth, the whole truth and nothing but the truth.

*Form B*

## • BLIND OR ILLITERATE DEPONENT

I ..... do hereby solemnly swear by Almighty God that the facts deposed by me in the affidavit are the truth, the whole truth and nothing but the truth.

## FORM OF JURAT

*(a) Where the Commissioner has read the Affidavit to Deponent*

SWORN at ..... in .....  
 this ..... day of ..... before me, I having first truly, distinctly and audibly read over the contents of this affidavit to the deponent he being blind or illiterate *and explained the nature and contents of the exhibits therein referred to* in the ..... language when he appeared perfectly to understand the same, and made his mark (or signature) thereto in my presence.

.....  
*Commissioner for Oaths*

*(b) Where a third person has read the Affidavit to Deponent*

SWORN at ..... in ..... this  
 ..... day of ..... before me; and I certify that this affidavit was read over in my presence to the deponent he being blind or illiterate *and the nature and contents of exhibits therein referred to explained to him* in the ..... language, when the deponent appeared perfectly to understand the same, and made his mark (or signature) thereto in my presence.

.....  
*Commissioner for Oaths*

*Form C*DEPONENT PHYSICALLY INCAPABLE OF TAKING THE OATH WITH  
UPLIFTED HAND

A.B is that your mark (signature)? You do swear by Almighty God that the contents of this your affidavit are true?

*Form of Jurat*

SWORN at ..... in ..... this  
 day of ..... before me the deponent A.B having made his mark to this affidavit in my presence, he being physically incapacitated from writing his name.

.....  
*Commissioner for Oaths*



## FIRST SCHEDULE—continued

*If the deponent is incapable of affixing any distinguishable mark whatever to the affidavit, the jurat should be as follows :—*

SWORN by the above-named deponent A.B at.....in  
.....this.....day of.....  
without the deponent affixing thereto any mark or signature, he being physically incapable of so doing.

Before me

.....  
*Commissioner for Oaths*

.....  
*Form D*

## INTERPRETER

I swear by Almighty God that I well understand the English language and the.....languages and that I have truly distinctly and audibly interpreted the contents of this affidavit to the deponent.....in the.....language and that I will truly interpret the oath about to be administered unto him.

*Form of Jurat*

SWORN at.....in.....  
this.....day of.....through the  
interpretation of.....of (address) the said.....  
having first been sworn that he had truly and faithfully interpreted the contents of this affidavit to the deponent.....and that he truly and faithfully interpreted the oath administered to him.

Before me

.....  
*Commissioner for Oaths*

## ARMED FORCES OATH

I.....swear by Almighty God that I will bear true and faithful allegiance to the President, Commander-in-Chief of the Armed Forces of Nigeria and that I will truly and faithfully serve the Federal Republic of Nigeria as by law established as a.....for.....years and that I will as in duty bound so serve for the period of my engagement or re-engagement as the case may be and go wherever ordered by land, sea or air and that I will observe and obey commands

FIRST SCHEDULE—*continued*

of the Government of the Federation as by law established and of the officers placed over me and will subject myself to all Acts, subsidiary legislation and service regulations which now are or shall from time to time be in force and applicable to the Arm in which I am to serve during the period of my engagement or re-engagement as the case may be.

\_\_\_\_\_  
*Signature or mark*

SWORN at \_\_\_\_\_ this \_\_\_\_\_ day  
of \_\_\_\_\_ 19 \_\_\_\_\_

Before me

\_\_\_\_\_  
*Signature of Officer*

## ARMED FORCES AFFIRMATION

*The declaration will follow the form of Oath save that the words "swear by Almighty God" are omitted and the words "solemnly, sincerely and truthfully affirm" are substituted.*

## LOCAL FORCES OATH

*(To be taken by all ranks)*

I \_\_\_\_\_ swear that I will bear true and faithful allegiance to the President, Commander-in-Chief of the Armed Forces of Nigeria and that I will well truly and faithfully serve the Federal Republic of Nigeria as by law established and that I will while residing within Nigeria serve in the Local Forces of Nigeria for the defence of Nigeria against all of its enemies and opposers whatsoever, according to the conditions of my service.

\_\_\_\_\_  
*Signature of person taking oath*

SWORN before me this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_  
*Signature of person administering the oath*

## LOCAL FORCES (SUPPLEMENTARY RESERVE) OATH

*(To be taken by officers and cadets of the Supplementary Reserve)*

I \_\_\_\_\_ swear that I will bear true and faithful allegiance to the President, Commander-in-Chief of the Armed Forces of Nigeria and that I will in Nigeria serve the Federal Republic of Nigeria as by law established against all its enemies and opposers whatsoever, according to the conditions of my service.

\_\_\_\_\_  
*Signature of officer or cadet*

SWORN before me this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

\_\_\_\_\_  
*Signature of person administering the oath*

FIRST SCHEDULE—*continued*

## POLICE OATH

*(To be taken by superior police officers and inspectors)*

I..... swear that I will bear true allegiance to the Federal Republic of Nigeria and that I will truly and faithfully obey all lawful commands of the Government of the Federation as by law established and of any officer set over me whilst I am serving in the office of police officer ; and that I will use my best endeavours for the preservation of peace and prevention of crime and the apprehension of offenders against the peace and that I will in all respects to the best of my skill and knowledge discharge all duties of the said office according to law.

.....  
*Signature or mark*

SWORN at..... this..... day  
of..... 19.....

Before me

.....  
*Signature and appointment of person authorised*

## POLICE DECLARATION

*(To be taken by police non-commissioned officers, constables and recruit constables)*

I..... solemnly, sincerely and truthfully affirm and declare that I will bear true allegiance to the Federal Republic of Nigeria and that I will truly and faithfully obey all lawful commands of the Government of the Federation as by law established and of any officer set over me, whilst I am serving in the office of police officer ; and that I will use my best endeavours for the preservation of peace and the apprehension of offenders against the peace and that I will in all respects to the best of my skill and knowledge discharge all duties of the said office according to law.

.....  
*Signature of declarant*

AFFIRMED and DECLARED at..... the..... day  
of..... 19.....

Before me

.....  
*Signature and appointment of person authorised*

<i>Nature of Oath</i> Oath of Allegiance	<b>SECOND SCHEDULE</b> <i>Persons to take Oath</i> Chief Justice of Nigeria Ministers Parliamentary Secretaries Attorney-General of the Federation Justices of the Supreme Court Chief Justice and Judges of the High Court of Lagos Army Chief of Staff Naval Chief of Staff Air Chief of Staff Permanent Secretaries Inspector-General of Police	<b>Section 2</b> <i>Persons to tender Oath</i> The President or the Chief Justice of Nigeria
	The President of the Senate The Speaker	The President or the Clerk of the Parliaments or clerk of the particular House as the case may be
	Senators Members of Parliament	The President of the Senate or the Speaker or Clerk of the Parliaments or clerk of the particular House as the case may be
	Magistrates and justices of the peace in and for Lagos	The Chief Justice of the High Court of Lagos
	Persons naturalized and all others to take the oath	Persons authorised by the President; and officers authorised by the President and empowered to delegate authority in respect of the Forces and the Police
Oath of Office of President	The President	The Chief Justice of Nigeria
Oath of Member of Council of Ministers	Members of the Council	The President
Oath of Minister or Parliamentary Secretary	Ministers Parliamentary Secretaries	The President
Judicial Oath	Chief Justice of Nigeria Justices of the Supreme Court Chief Justice and Judges of the High Court of Lagos	The President or the Chief Justice of Nigeria
	Magistrates and Justices of the Peace in and for Lagos Commissioners of Inquiry	The Chief Justice of the High Court of Lagos

SECOND SCHEDULE—*continued*

<i>Nature of Oath</i>	<i>Persons to take Oath</i>	<i>Persons to tender Oath</i>
Oath of Member of Senate or Member of Parliament	Senators Members of Parliament	The President of the Senate or the Speaker or Clerk of the Parliaments or clerk of the particular House as the case may be
Oath of officer of Council of Ministers	Secretary to the Council Deputy Secretary to the Council	The President or the person presiding at the first meeting of the Council of Ministers after the appointment of the person to take the oath
Official Oath	The President of the Senate The Speaker Attorney-General of the Federation Solicitor-General of the Federation Auditor-General of the Federation Members of the Public Service Commission Members of the Police Service Commission Members of the Public Service of the Federation other than Permanent Secretaries and those in categories exempted by the Ministry of Establishments by notice in the Gazette Such other persons executing official functions as the Prime Minister may designate by notice in the Gazette	The President or a person authorised by him
Oath of Secrecy	All members of the Public Service of the Federation Such other persons holding positions or executing official functions as the Prime Minister may designate by notice in the Gazette	Head of a Ministry or a person authorised by him
Armed Forces Oath	Members of the Armed Forces of the Federation	The Chief of Staff of the Arm or local
Local Forces Oath	Members of the Local Forces	Force concerned or any officer authorised by him
Police Oath Police Declaration	Members of the Police Force	The Inspector-General of Police or any officer authorised by him

## SECOND SCHEDULE—continued

<i>Nature of Oath</i>	<i>Persons to take Oath</i>	<i>Persons to tender Oath</i>
Court Proceedings	A witness before a competent Court or before a Commission of Inquiry	Clerk of the Court or the secretary to the Commission as the case may be
Affidavit	The person swearing	A Commissioner for Oaths or Magistrate or a Registrar of the Supreme Court or of the High Court of Lagos authorised in that behalf by the Chief Justice of the Court concerned

THIRD SCHEDULE  
Enactments Amended

Section 16 (3)

*Chapter or Number*  
Cap. 36*Short Title*  
Commissions of Inquiry Act

*Extent of Amendment*

(a) Section five is repealed and the following new section substituted,—

“5. Every commissioner appointed under this Act shall make and subscribe the oath prescribed by the Oaths Act 1963.”

(b) Subsection (2) section nine is amended by substituting for all words following the word “subscribe” where it first occurs, the words “the oath prescribed for interpreters by the Oaths Act 1963.”

Cap. 90

Jury Act

(a) Section thirty-seven is amended by substituting the words “prescribed for jurors by the Oaths Act 1963” for the words “in manner hereinafter set forth”;

(b) Section thirty-eight is repealed



THIRD SCHEDULE—*continued*

Cap. 110

Local Forces Act

(a) Subsection (7) of section seven is amended by substituting the words "in the Oaths Act 1963" for the words "in the Seventh Schedule";

(b) Subsection (4) of section thirty-three is amended by substituting the words "in the Oaths Act 1963" for the words "in the Eighth Schedule";

(c) The Seventh and Eighth Schedules are repealed

Cap. 154

Police Act

(a) Section 10 is repealed, and the following new section substituted,—

"10. On the appointment or promotion of any person as a member of the Force to or above the rank of cadet sub-inspector, the provisions of the Oath Act 1963 shall apply; and such person shall forthwith take and subscribe the official oath, the police oath and, in proper case, the oath of allegiance."

(b) Section 12 is repealed and the following new section substituted,—

"12. Every non-commissioned officer, con-

THIRD SCHEDULE—*continued*

Cap. 154

Police Act—*continued*

stable, or recruit constable on enlistment, and every such police officer if re-engaged for a further period of service, shall make and subscribe the police declaration prescribed by the Oaths Act 1963."

No. 43 of 1960

Nigerian Citizenship Act 1960

(a) Subsection (4) of section three is amended by repealing all words following the word "allegiance" and substituting the word "prescribed by the Oaths Act 1963";

(b) Section six is amended by substituting the words "prescribed by the Oaths Act 1963" for the words "in the form specified in the First Schedule";

(c) The First Schedule is repealed

## FOURTH SCHEDULE

Section 16 (4)

## Enactments Repealed

<i>Chapter</i>	<i>Short Title</i>	<i>Extent of Repeal</i>
Cap. 142	Oaths and Affirmations Act	The whole Act
Cap. 143	Official Oaths Act	The whole Act