

INCOME TAX (AUTHORISED COMMUNICATION) DECREE



Decree No. 30

[23rd April 1966]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. For the purposes of any investigation or enquiry authorised in any manner whatsoever by the Federal Military Government :—

Authorised
communica-
tion as to
income tax
matters, etc.

(a) The Head of the Federal Military Government may, by an order in writing, authorise the Inspector-General of Police or any other person to inspect, and if necessary remove, any books, records, lists, returns or other documents in the possession or control of the Federal Board of Inland Revenue (in this Decree called "the Board") and to obtain any such other information as the Inspector-General or such other person may require for the purposes of any investigation or enquiry.

(b) Where an order is made under section 1 (a) above, the Board shall permit the Inspector-General of Police or such other person so authorised to make such inspection and remove any documents as he may require, and shall disclose to the person any information or document as may be required for the purposes of the investigation or enquiry, and if required to do so by the Inspector-General of Police or such other person, the Board or any public officer authorised in that behalf by the Board, shall prepare a record of any income tax matter relating to any person over such period as may be required.

2.—(1) Where an order is made under section 1 (a) above the Inspector-General of Police or any person as may be designated in the order may in writing direct the Chairman of the Board or any public officer of the department responsible for such matters or the custody of the relevant information or document to produce such relevant information or document as may be required and the Chairman of the Board or such officer shall comply with such direction within the period specified in the document or as may be agreed upon by the Chairman of the Board or such officer and the Inspector-General of Police or the person designated by the order.

Powers of
the
Inspector-
General of
Police or
designated
officer.

(2) Where an approval or consent of any person is required to be obtained by virtue of any enactment before any disclosure, transfer, inspection or production of any relevant information or document, such enactment shall not apply in relation to the relevant information or document required to be disclosed, transferred, inspected or produced by virtue of this Decree.

Application
of certain
enactments
and
protection
of
authorised
communica-
tion.

1961 No. 21.
1961 No. 22.
1961 No. 23.

3.—(1) Subject to the provisions of this Decree, the provisions of the Income Tax Management Act 1961, Companies Income Tax Act 1961 and the Personal Income Tax (Lagos) Act 1961 as specified in subsection (2) below, shall apply in relation to such relevant information or document as they apply in relation to the information, documents or other records specified in those Acts.

(2) In the application of the provisions to which subsection (1) above relates—

(a) section 28 (1) of the Income Tax Management Act 1961 (which relates to the disclosure and procurement of information) shall be amended by adding after the words "or to the Board" the following—

"or the Inspector-General of Police or such other person as may be designated by the Head of the Federal Military Government in an order,"

(b) section 14 (2) (a) of the Companies Income Tax Act 1961 and section 9 (2) (a) of the Personal Income Tax (Lagos) Act 1961 (which relate to official secrecy) shall be amended by inserting before the semi-colon at the end of both sections the following—"or the Inspector-General of Police or such other person as may be designated by the Head of the Federal Military Government in an order".

(3) Without prejudice to any other provisions relating to the protection of official information, any person, who—

(a) transmits any relevant information or document to a person, other than a person authorised by this Decree;

(b) obtains, reproduces or retains any relevant information or document, which he is not authorised so to do in accordance with this Decree, shall be guilty of an offence and shall be liable on conviction to imprisonment for a term not exceeding 5 years.

Offences.

4. Any person, who refuses or neglects to comply with any order, direction or requirement contained in any order or in any document authorised by this Decree, shall be guilty of an offence and shall be liable on conviction to imprisonment for a term not exceeding 2 years.

Citation,
extent,
commence-
ment and
interpre-
tation.

5.—(1) This Decree may be cited as the Income Tax (Authorised Communication) Decree 1966 and shall apply throughout the Federation.

(2) This Decree shall come into force on the 23rd day of April 1966.

(3) In this Decree, "the relevant information or document" means any information, returns, assessment lists or copies thereof as to the personal circumstances of any taxable person, or the profit or item of profits of any person, or such other record or document as may be specified in an order to which section 1 above relates.

DATED at Lagos this 22nd day of April 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSI,
*Head of the Federal Military Government,
Supreme Commander of the Armed Forces,
Federal Republic of Nigeria*

THE FIREARMS (AMENDMENT) DECREE, 1966



Decree No. 31

[1st April 1966]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 27 of the Firearms Act is hereby amended by inserting at the end thereof the following, that is to say, "or have in his possession or under his control any firearms manufactured in contravention of this section."

Amendment
of section 27
of the
Firearms
Act,
Cap. 69.

2. For section 28 of the Firearms Act there shall be substituted the following :—

Amend-
ments as to
penalties
for offences
under the
Firearms
Act.

"Penalties.

28 (1) Any person who contravenes any of the provisions of this Act specified in paragraphs (a), (b) and (c) below shall be guilty of an offence and shall be liable on conviction—

(a) as to any offences under any of the following—

(i) section 3 (which prohibits the possession or control of firearms of certain categories);

(ii) section 18 (which prohibits the importation or exportation of firearms or ammunition other than through prescribed ports);

(iii) section 19 (which restricts the importation or exportation of certain firearms or ammunition); and

(iv) section 23 (which prohibits the manufacture, assembly, or repair of firearms and ammunition);

to a minimum sentence of ten years;

(b) as to any offences under any of the following—

(i) section 4 (which restricts the possession or control of personal firearms);

(ii) section 9 (which restricts the possession or control of ammunition in respect of certain firearms);

(iii) section 10 (1) (which prohibits any dealing in arms or ammunition);

(iv) section 20 (which restricts the importation of personal firearms or ammunition); and

(v) section 27 (which, among other things, prohibits the shortening of smoothbore firearms);

to imprisonment for a term not exceeding five years;

(c) as to any offences under any of the following—

(i) section 5 (3) (which restricts the possession or control of a muzzle-loading firearm within a specified area);

(ii) section 6 (which prohibits possession or control of a muzzle-loading firearm in the Federal Territory);

(iii) section 8 (2) (which requires notification of loss, theft or destruction and certain other things with respect to firearms);

(iv) section 11 (which relates to a registered dealer's armoury);

(v) section 12 (which deals with the sale or transfer of firearms or ammunition to licence holders); and

(vi) section 13 (which relates to the stamping of all firearms sold or transferred);
to a fine of £500 or imprisonment for a term of two years or to both such fine and imprisonment.

(2) In addition to the penalties prescribed in subsection (1) of this section, any court of law may order the forfeiture of any firearm or ammunition to which the offence relates and any such forfeited firearm or ammunition shall be disposed of in accordance with the instructions of the Inspector-General of Police."

3.—(1) A person charged with an offence under the provisions of section 28 (1) (a), (b) or (c) of the Firearms Act (as amended by this Decree) may be tried summarily in any part of Nigeria.

(2) Every magistrate shall, without prejudice to any enactment relating to the jurisdiction of any other court of law, have and exercise jurisdiction for the summary trial of any person charged with an offence under the provisions of section 28 (1) (a), (b) or (c) of the Firearms Act (as amended by this Decree) and may impose the penalties prescribed in that section, notwithstanding anything to the contrary contained in any other enactment.

4. Part 1 of the Schedule of the Firearms Act shall be amended as follows—

(a) in paragraph 1, for the word "Heavy artillery" there shall be substituted the word "Artillery";

(b) in paragraph 6, immediately after the symbols and letters "7.62mm." there shall be inserted the following:—

"9mm., 300 inches"; and

(c) in paragraph 8, at the end thereof, there shall be inserted the words "including automatic and semi-automatic shotguns".

5. The amendments to which this Decree relates shall have effect as from the date of commencement of this Decree, notwithstanding section 22 (7) of the Constitution of the Federation (which disallows a conviction for a criminal offence in certain circumstances and prevents the imposition of a heavier penalty for a criminal offence than that in force at the time the offence was committed).

6.—(1) This Decree may be cited as the Firearms (Amendment) Decree 1966 and shall apply throughout the Federation.

(2) This Decree shall be deemed to have come into force on 1st April 1966.

Jurisdiction
and powers
of
magistrates.
Cap. 69.

Amendment
of Part 1 of
Schedule of
the
Firearms
Act.

Exclusion
of the
operation
of section 22
(7) of the
Constitution
of the
Federation.
1963 No. 20.

Citation,
extent and
commence-
ment.

DATED at Lagos this 22nd day of April 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSİ,
*Head of the Federal Military Government,
Supreme Commander of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This note does not form part of the above Decree, but it is
intended to explain its purposes)*

In order to further enhance the state of internal security of Nigeria, it is expedient to increase the penalties imposed by the Firearms Act with respect to offences relating to the possession and control of firearms and ammunition, the prohibition of the importation and the manufacture of such firearms and certain other related matters, with a view to further discourage the commission of such offences.

There has lately been an increasing number of offences relating to the matters aforesaid and a large number of pistols, revolvers, automatic shotguns and several rounds of ammunition illegally imported into the country, has recently been found as a result of certain searches conducted by the Police.

This Decree therefore amends the Firearms Act by imposing heavier penalties for offences under that Act; and in order that the offences may be more expeditiously dealt with, this Decree, among other things, extends the jurisdiction of Magistrates, to enable them deal with such matters.