

CONSTITUTION (DISTRIBUTABLE POOL ACCOUNT) DECREE 1970



Decree No. 13

[1st April 1969]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. So much of the proceeds for a quarter of duties levied on the import into Nigeria of the petroleum products specified in Tariff No. 27.09/10 as is attributable to the increase in the rate of duty made by the Customs Tariff (Duties and Exemptions) (No. 2) Order 1969 shall be credited to the Distributable Pool Account, and section 137 of the Constitution of the Federation shall not apply to the increase in question.

S. 137 of
1963.
No. 20 not to
apply to
certain
duties.
L.N. 25 of
1969.

2. Section 138 of the Constitution of the Federation shall have effect subject to the following modifications—

Modification
of s. 138 of
1963 No. 20.

(a) in subsection (1), for the words from “there shall be” to the end of the subsection there shall be substituted the words “there shall be credited by the Federation to the Distributable Pool Account in respect of each quarter a sum equal to half the proceeds of that duty for that quarter, and the other half of those proceeds for that quarter shall be treated as revenue of the Federation and shall be paid into the Consolidated Revenue Fund of the Federation”, and

(b) subsection (2) shall cease to have effect.

3.—(1) Section 139 of the Constitution of the Federation shall not apply to the relevant increase (as defined in subsection (3) below).

Partial
suspension
of s. 139 of
1963 No. 20.

(2) Three-fifths of the relevant increase shall be paid by the Federation to the State of origin (as defined in subsection (3) below) and the remaining two-fifths shall be credited by the Federation to the Distributable Pool Account.

(3) In this section—

“the relevant increase” means so much of the proceeds for a quarter of a duty levied in respect of the export of produce from Nigeria as is attributable to the increase in the rate of duty made by the Customs Tariff (Duties and Exemptions) (No. 2) Order 1969 ;

L.N. 25 of
1969.

"the State of origin" means, in relation to any particular produce, the State from which the produce was derived.

Modification
of s. 140 of
1963 No. 20.

4. Section 140 of the Constitution of the Federation shall have effect subject to the following modifications—

(a) the words "forty-five" shall be substituted for the word "fifty" in subsection (1),

(b) the word "fifty" shall be substituted for the words "thirty-five" in subsection (2), and

(c) the following subsection shall be inserted after the said subsection (2)—

"(2A) Five per cent of any such proceeds as are mentioned in subsection (1) of this section shall be treated as revenue of the Federation and shall be paid into the Consolidated Revenue Fund of the Federation."

Distribution
of funds in
Distribu-
table Pool
Account.

5.—(1) The amount standing to the credit of the Distributable Pool Account at the end of each quarter shall be distributed by the Federation among the States on the following basis—

(a) one-half shall be divided equally among the States, and

(b) the other half shall be divided among the States proportionately to the population of each State.

1967 No. 15.

(2) The Constitution (Financial Provisions) Decree 1967 is hereby repealed.

(3) Sections 141 and 164 of the Constitution of the Federation are hereby suspended.

Interpreta-
tion.

6. Words and expressions used in this Decree have the same meaning as in the Constitution of the Federation.

Citation,
extent and
commence-
ment.

7.—(1) This Decree may be cited as the Constitution (Distributable Pool Account) Decree 1970 and shall apply throughout the Federation.

(2) This Decree shall be deemed to have come into force on 1st April 1969.

MADE at Lagos this 4th day of March 1970.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*

CUSTOMS AND EXCISE MANAGEMENT (DISPOSAL OF GOODS) DECREE 1970



Decree No. 14

[1st March 1970]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) If any goods to which this Decree relates—

(a) are or shall be imported into Nigeria in contravention of any regulations or orders made under the principal Act; or

(b) had been seized or detained before the commencement of this Decree by the Board,

such goods shall be forfeited, or as the case may be, be deemed to be forfeited.

Forfeiture
of goods.

(2) Where the goods, having been so imported into Nigeria, are re-shipped from Nigeria, they shall be treated as having been forfeited for the purposes of this Decree.

(3) This Decree relates to goods (excluding ships and aircraft) the importation of which is prohibited or restricted under the regulations or orders made from time to time under the principal Act, and the references to "goods" include in appropriate cases references to "things".

2.—(1) Any goods to which this Decree relates which are or shall be or are deemed to have been forfeited under section 1 above may be sold or otherwise disposed of by the Chairman or under his directions in accordance with the provisions of this Decree.

Powers of
sale.

(2) For the purposes of this Decree, the Chairman shall generally have the power to sell or otherwise dispose of any goods forfeited pursuant to section 1 above, and shall in particular be concerned with the functions—

(a) of determining the best method of sale or disposal of the goods;

(b) where the goods are to be sold—

(i) of ensuring that such reasonable prices as may be determined by the Chairman are obtained in the course of such sale or disposal,

(ii) of appointing through tender (where necessary) any person or agent to buy or conduct the sale or disposal of the goods, and

(iii) of ensuring that the goods shall not under any circumstances be sold or otherwise disposed of to any importer to whom the goods are or have been consigned or to any person, firm or agent connected therewith.

Penalty for importation and re-shipment of goods.

3.—(1) Where the goods have been imported in circumstances prescribed in section 1 (1) (a) above, the importer shall pay on demand up to 4 times the amount of duty chargeable under the principal Act.

(2) Where the goods have been re-shipped in the circumstances prescribed in section 1 (2) above, the importer shall pay on demand the value of the goods as ascertained under the Second Schedule to the principal Act plus up to 4 times the duty chargeable thereon.

(3) If, within 7 days of the date of delivery of the demand, in either of the circumstances prescribed under the foregoing subsections, the importer shall fail to pay as so prescribed he shall in either case be guilty of an offence under this Decree, and shall on conviction be liable to imprisonment for 5 years or a fine of an amount in respect of which a demand was made (as prescribed above) plus £1,000, or to both such imprisonment and fine.

Supplementary provisions.

4.—(1) No civil proceedings shall lie or be instituted in any court for or on account of or in respect of any act, matter or thing done or purporting to be done by the Chairman or officer of the Board under this Decree and if any such proceedings have been or are instituted before or after the commencement of this Decree, the proceedings shall abate, be discharged and made void.

1963 No. 20.

(2) Chapter III of the Constitution of the Federation 1963 is hereby suspended for the purpose of this Decree, and the question whether any provision thereof has been or is being or would be contravened by anything done or proposed to be done in pursuance of this Decree shall not be enquired into in any court of law.

(3) If any question shall arise as to whether any person is an officer authorised by the Chairman it shall be sufficient for any purpose whatsoever, if such officer produces a letter signed or purporting to be signed by the Chairman indicating that such person is the officer to whom the reference is made.

(4) Anything done or required to be done by the Chairman in pursuance of his powers under this Decree or the principal Act may be signified under the hand of the Chairman or the person authorised by him in that behalf.

Interpretation.

5. In this Decree, the following words, that is, "aircraft", "Board", "Chairman", "duty", "goods", "importer", "officer" and "ships" shall have the meanings respectively assigned to them in the principal Act, and the reference to "the principal Act" is a reference to the Customs and Excise Management Act 1958.

1958 No. 55.

Application.

6.—(1) The following provisions of the principal Act, that is to say—

(a) section 148,

(b) section 162 (2), and

(c) the Fourth Schedule,

shall no longer apply to goods to which this Decree relates.

(2) The provisions of the principal Act (other than those specified in subsection (1) above) shall continue to have effect in relation to such goods subject as in this Decree otherwise prescribed.

7. Where immediately before the date of commencement of this Decree any civil proceedings in any court of first instance or on appeal from such court are pending or any right to bring such proceedings has accrued, in respect of any matter or determination pertaining to goods to which this Decree relates or affecting such goods, howsoever, the proceedings or right as aforesaid shall abate, be discharged and made void.

Abatement
of pending
proceedings.

8.—(1) This Decree may be cited as the Customs and Excise Management (Disposal of Goods) Decree 1970 and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Decree shall be deemed to have come into operation on the 1st day of March 1970.

MADE at Lagos this 12th day of March 1970.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*