

L.N. 77 of 1972

## OIL TERMINAL DUES DECREE 1969

(1969 No. 9)

## Oil Terminals (Terminal Dues) Regulations 1972

*Commencement : 20th March 1971*

In exercise of the powers conferred by section 10 of the Oil Terminal Dues Decree 1969 and of all other powers enabling me in that behalf, I, Russel Aliyu Barau Dikko, the Federal Commissioner for Transport, hereby make the following regulations :—

1.—(1) The terminal dues payable for the purposes of section 1 (1) of the Oil Terminal Dues Decree 1969 shall be at the rate of two United States cents per barrel of oil loaded by the person concerned into a ship.

Rate of  
payment of  
oil terminal  
dues.

(2) In this regulation, "the person concerned" means any person liable to pay terminal dues under section 1 (2) of the Decree.

1969 No. 9.

2.—(1) These regulations may be cited as the Oil Terminals (Terminal Dues) Regulations 1972.

Citation,  
commence-  
ment and  
revocation.

(2) These regulations shall be deemed to have come into effect on 20th March 1971 and the Oil Terminals (Application of Ports Act, etc.) Regulations 1970 are hereby revoked.

L.N. 63 of  
1970.

MADE at Lagos this 28th day of November 1972.

R. A. B. DIKKO,  
*Federal Commissioner for Transport*

L.N. 78 of 1972

**CUSTOMS AND EXCISE MANAGEMENT ACT 1958**  
(1958 No. 55)

**Brewing (Amendment) (No. 2) Regulations 1972**

*Commencement : 30th November 1972*

**In exercise of the powers conferred on me by section 102 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Shehu Shagari, Federal Commissioner for Finance, hereby make the following regulations :—**

Amendment  
of L.N. 68  
of 1959.

1.—(1) For regulation 12 (6) of the Brewing Regulations 1959 there shall be substituted the following—

“12 (6) Subject to paragraph (7), the amount payable in respect of duty shall become due immediately the worts are collected in the storage vessel ready for bottling.”

(2) Regulation 1 (b) of the Brewing (Amendment) Regulations 1972 is hereby revoked, accordingly.

Citation.

2. These regulations may be cited as the Brewing (Amendment) (No. 2) Regulations 1972.

MADE at Lagos this 30th day of November 1972.

SHEHU SHAGARI,  
*Federal Commissioner for Finance*

**EXPLANATORY NOTE**

*(This note does not form part of the above Regulations but is intended to explain the effect)*

The Regulations make a further amendment to the Brewing (Amendment) Regulations 1972, to enable the Board of Customs and Excise maintain a thorough control over certain operations of beer breweries.

L.N. 79 of 1972

**FINANCE (CONTROL AND MANAGEMENT) ACT 1958**  
(No. 33 of 1958)

**Public Funds of the Federation (Disbursement) (Amendment) (No. 2)**  
**Rules 1972**

*Commencement : 30th November 1972*

In exercise of the powers conferred by section 23 (1) of the Finance (Control and Management) Act 1958, and of all other powers enabling me in that behalf, I, Shehu Shagari, Federal Commissioner for Finance, hereby make the following rules :—

1. For Schedule 11 of the Public Funds of the Federation (Disbursement) Rules 1959 (as inserted by the Public Funds of the Federation (Amendment) (No. 2) Rules 1971), there shall be substituted the following Schedule—

Amendment  
of L.N. 49  
of 1959.  
L.N. 66 of  
1971.

**“SCHEDULE 11** **(Rule 31)**

**FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH  
REVOLVING FUND**

**A. Purpose for which fund may be used :**

1. The fund shall be used :—

(a) to set up special testing apparatus and procedures on consumable stores to be charged for at reasonable commercial rates ;

(b) to set up special processes for modifying technology for private industry to be charged for at reasonable commercial rates.

**B. Administration :**

2. The Fund shall be administered by the Federal Commissioner for Industries on the recommendation of a Committee of officials comprising the following :—

(a) the Permanent Secretary, Federal Ministry of Industries (or his representative) who shall be the Chairman ;

(b) the Director of the Federal Institute of Industrial Research ;

(c) a representative of the Federal Ministry of Finance ;

(d) a representative of the Federal Ministry of Economic Development ;

(e) a representative of the Nigerian Association of Chambers of Commerce, Industries and Mines.

3. The Director of the Federal Institute of Industrial Research shall maintain detailed records of people and industries making use of the project together with payments arising therefrom.

4. The Capital of the Fund not disbursed shall be invested in Treasury bills or in such manner as may be determined by the Federal Commissioner for Industries with the consent of the Accountant-General of the Federation.

5. Income from the projects shall accrue to the Fund.

6. All expenditure on the projects will be a charge against the Fund.

*C. Report and Accounts :*

7.—(1) The annual accounts of the Fund shall be prepared by the Accountant-General of the Federation and submitted to the Auditor-General of the Federation within seven months of the end of the financial year to which they relate. The accounts shall be published along with other accounts maintained by the Accountant-General of the Federation.

(2) The audit report thereon together with a report of the operation of the Fund shall be laid before the Federal Executive Council annually by the Federal Commissioner for Industries.

*D. Eligibility :*

8. All projects recommended by the Director of the Federal Institute of Industrial Research on the basis of their viability, and approved by the Committee of officials in paragraph B.2 above, could make use of the facilities financed from the Fund."

Citation.

2. These rules may be cited as the Public Funds of the Federation (Disbursement) (Amendment) (No. 2) Rules 1972.

MADE at Lagos this 30th day of November 1972.

SHEHU SHAGARI,  
*Federal Commissioner for Finance*

EXPLANATORY NOTE

*(This note does not form part of the above Rules  
but is intended to explain the effect)*

The Rules amend the main instrument setting up the Federal Institute of Industrial Research Revolving Fund especially with regards to the membership of the Committee charged with the duty of advising the Federal Commissioner for Industries on the administration of the Fund.