

**FEDERAL REVENUE COURT (AMENDMENT)  
DECREE 1973**



**Decree No. 38**

[13th April 1973]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. In section 8 (3) of the Federal Revenue Court Decree 1973 for the word "pending" wherever that word appears there shall be substituted the word "part-heard".

Minor  
amendment  
of section 8  
of 1973  
No. 13.

2. This Decree may be cited as the Federal Revenue Court (Amendment) Decree 1973 and shall be deemed to have come into operation on 13th April 1973.

Citation, etc.

MADE at Lagos this 3rd day of October 1973.

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

**EXPLANATORY NOTE**

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

The Decree amends the Federal Revenue Court Decree 1973. Section 8(3) of the Federal Revenue Court Decree 1973 as amended by this Decree provides, for the avoidance of doubt, that jurisdiction in respect of causes and matters vested in the Federal Revenue Court by the Decree may continue to be exercised by other courts during the transitional six-month period only in respect of causes and matters which are part-heard.