

INDUSTRIAL TRAINING FUND (AMENDMENT) DECREE 1973



Decree No. 37

[10th September 1973]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. In section 2 of the Industrial Training Fund Decree 1971 (in this Decree referred to as "the principal Decree") for the word "may" there shall be substituted the word "shall".

Amendment
of section 2
of the
principal
Decree.
1971 No. 47.

2. Section 6 of the principal Decree (which deals with liability to contribute to the Fund) is hereby amended as follows—

Amendment
of section 6.

(a) in subsection (1) thereof—

(i) for the word "persons" there shall be substituted the word "employees";

(ii) immediately after the words "in respect of each" there shall be inserted the word "calendar";

(iii) for the word "three" there shall be substituted the word "two";

(iv) the words from "or one" to the end of the subsection shall be deleted;

(b) in subsection (2) (b) thereof, for the words "1st June of that year" there shall be substituted the words "1st April of the following year";

(c) immediately after subsection (2) there shall be inserted the following new subsection (3)—

"(3) In this section, "employees" means all persons, whether or not they are Nigerians, employed in any establishment in return for a salary, wages or other consideration, and whether employed full-time or part-time, and includes temporary employees who work for periods of not less than three months in a year."

3. Immediately after section 6 there shall be inserted the following new section—

Insertion of
new
section 6A.

"Refund.

6A.—(1) The Council may make a refund of up to sixty *per centum* of the amount paid by an employer if the Council is satisfied that the training programme of the employer is adequate.

(2) The Council shall notify the Federal Board of Inland Revenue of any refund made pursuant to this Decree."

Amendment
of section 14.

4. Immediately after the definition of "the Fund" in section 14 of the principal Decree there shall be inserted the following definition—

"'pay roll' means the sum total of all basic pay, allowance and other payments made to any employee in an establishment for which the employee is liable to pay income tax;"

Citation.

5. This Decree may be cited as the Industrial Training Fund (Amendment) Decree 1973.

MADE at LAGOS this 10th day of September 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 effect)*

The Decree makes sundry amendments to the Industrial Training Fund Decree 1971. It also provides for a refund of part of the contributions made by an employer if the Council is satisfied that the training programme of the employer is adequate.