

**FEDERAL REVENUE COURT (AMENDMENT)
DECREE 1975**



Decree No. 36

[29th October 1975]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. In section 22 of the Federal Revenue Court Decree 1973 hereinafter referred to as "the principal Decree" for the existing subsections (3) and (4) there shall be substituted the following subsections :—

Amend-
ment of
1973 No. 13.

"(3) Notwithstanding anything to the contrary in any law, no cause or matter shall be struck out by the High Court of a State on the ground that such cause or matter was taken in the High Court instead of the Federal Revenue Court, and the judge before whom such cause or matter is brought may cause such cause or matter to be transferred to the appropriate Judicial Division of the Federal Revenue Court in accordance with such rules of court as may be in force in that High Court or made under any enactment or Law empowering the making of rules of court generally, which enactment or Law shall by virtue of this subsection be deemed also to include power to make rules of court for the purposes of this subsection.

"(4) Every order of transfer made pursuant to subsection (2) or (3) of this section shall operate as a stay of proceedings before the court before which such proceedings are brought or instituted and shall not be subject to appeal.

"(5) Where the court to which any cause or matter has been transferred pursuant to subsection (2) or (3) of this section is of opinion that the cause or matter ought in law to be dealt with by the court which transferred the cause or matter, the judge presiding in the first mentioned court shall after hearing counsel on behalf of the parties state a case on a point of law for the opinion of the Supreme Court.

"(6) Where any case on a point of law is stated for the opinion of the Supreme Court, the Supreme Court shall, in accordance with rules applicable in that court, give its decision upon the case and the court which stated the case shall dispose of the cause or matter accordingly."

2. Immediately after section 26 of the principal Decree there shall be inserted the following new section :—

“Transfer of causes or matters from Magistrates’ courts. 26A.—(1) Where a Magistrate either of his own motion or on the application of any person concerned is of opinion that any cause or matter brought before him is one in respect of which jurisdiction is vested in the Federal Revenue Court the Magistrate shall report to the Chief Justice of the High Court of the State the pendency of the cause or matter.

(2) The Chief Justice of the State may on receipt of the report made pursuant to subsection (1) of this section exercise in respect of the cause or matter so reported the same power of transfer as is conferred by subsection (3) of section 22 of this Decree ; and the provisions of subsections (4) to (6) of that section shall apply in respect of such transfer to the same extent as they apply in respect of transfers made under that section”.

3.—(1) Subject to subsection (2) of this section, where, at any time before the commencement of this Decree, the Federal Revenue Court has been seized of any cause or matter being a cause or matter which was pending before or had been filed in any other court and one in respect of which jurisdiction is vested in the Federal Revenue Court by the principal Decree, such cause or matter shall be deemed to have been properly brought before and taken by the Federal Revenue Court irrespective of the means or manner by which the cause or matter was brought before the Federal Revenue Court.

(2) Subsection (1) of this section shall not extend to any cause or matter in respect of which an appeal has, before the commencement of this Decree as aforesaid, been brought before the Supreme Court on any question touching or concerning the manner in which the cause or matter was brought before or taken by the Federal Revenue Court.

4. This Decree may be cited as the Federal Revenue Court (Amendment) Decree 1975.

MADE at Lagos this 29th day of October 1975.

BRIGADIER M. R. MUHAMMED,
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 amends the Federal Revenue Court Decree 1973 to confer power with respect to the transfer of causes or matters from the Magistrates Courts and the High Court of a State to the Federal Revenue Court and to provide for reference to the Supreme Court in case of disagreement as to the proper court having jurisdiction in respect of any particular transferred cause or matter. Saving provisions are also made with respect to certain causes or matters transferred to the Federal Revenue Court administratively.

Saving provisions in respect of certain transferred actions.

Citation.