

**COMPANIES INCOME TAX (AMENDMENT)
DECREE 1977**



Decree No. 21

[1st January 1976]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 55 of the Companies Income Tax Act 1961, as amended by the Companies Income Tax (Appeal Commissioners) Act 1962, is hereby amended by the substitution of the word "twelve" for the word "eight" where it occurs in subsection (2) thereof ; and accordingly, the Companies Income Tax (Appeal Commissioners) Act 1962 is hereby consequentially repealed.

Amendment
of 1961 No.
22, etc.—

1962 No. 15.

2. This Decree may be cited as the Companies Income Tax (Amendment) Decree 1977 and shall be deemed to have come into operation on 1st January 1976.

Citation and
commence-
ment.

MADE at Lagos this 15th day of March 1977.

LT.-GENERAL O. OBASANJO,
*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 increases the membership of the body of Appeal Commissioners from eight to twelve.

SURVEY (AMENDMENT) DECREE 1977



Decree No. 22

[18th March 1977]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) As from the commencement of this Decree a licensed surveyor shall submit a copy of any map, plan or diagram which is intended to be annexed to, or form part of, any registrable instrument to the Surveyor-General of the State where the land concerned is situated.

Amendment
of Survey
Act, Cap.
194.

(2) Accordingly, immediately after section 23 of the Survey Act there shall be inserted the following new section—

“Submission
of maps,
plans and
diagrams to
State Surve-
yors-
General.

23A—(1) Where a licensed surveyor prepares any map, plan or diagram which is to be annexed to, or form part of, any registrable instrument, he shall—

(a) insert the date of completion of the preparation of the map, plan or diagram at the foot or other conspicuous part thereof ; and

(b) within one month of the date of completion, submit a copy of the map, plan or diagram to the Surveyor-General where the land is situated.

(2) The Surveyor-General shall, on receipt of any of the documents provided for under subsection (1) above, issue a certificate of deposit to the licensed surveyor on payment of a fee of fifty kobo.

(3) Any licensed surveyor who fails to submit to the State Surveyor-General the documents provided for under subsection (1) above shall be guilty of an offence and shall on conviction be liable to a fine not exceeding ₦40.

(4) The Surveyor-General of a State shall keep proper record of any map, plan or diagram so submitted to him pursuant to this section and shall ensure its safe custody and shall make it available to members of the public for inspection.”

2. The provisions of the enactments set out in the Schedule to this Decree are amended to the extent specified in the Schedule.

Amendment
of State Sur-
vey Laws.

3. This Decree may be cited as the Survey (Amendment) Decree 1977.

Citation.

SCHEDULE

AMENDMENT OF STATE SURVEY LAWS

In the Survey Laws of the Northern Nigeria (Cap. 129 Laws of Northern Nigeria 1963), as applicable in the Bauchi, Benue, Borno, Gongola, Kaduna, Kano, Kwara, Niger, Plateau and Sokoto States, Western Nigeria (Cap. 121, Laws of Western Nigeria 1959), as applicable in the Bendel, Ogun, Ondo, and Oyo States, Eastern Nigeria (Cap. 124, Laws of Eastern Nigeria 1963), as applicable in the Anambra, Cross River, Imo, and Rivers States, and Lagos State (Cap. 132, Laws of Lagos State of Nigeria 1973), immediately after section 3 thereof there shall be inserted the following new section—

"Submission of maps, plans and diagrams to State Surveyors-General.

3A—(1) Where a licensed surveyor prepares any map, plan or diagram which is to be annexed to, or form part of, any registrable instrument, he shall—

(a) insert the date of completion of the preparation of the map, plan or diagram at the foot or other conspicuous part thereof; and

(b) within one month of the date of completion, submit a copy of the map, plan or diagram to the State Surveyor-General.

(2) The Surveyor-General shall, on receipt of any of the documents provided for under subsection (1) above, issue a certificate of deposit to the licensed surveyor on payment of a fee of fifty kobo.

(3) Any licensed surveyor who fails to submit to the State Surveyor-General the documents provided for under subsection (1) above shall be guilty of an offence and shall on conviction be liable to a fine not exceeding ₦40.

(4) The Surveyor-General shall keep proper record of any map, plan or diagram so submitted to him pursuant to this section and shall ensure its safe custody and shall make it available to members of the public for inspection."

MADE at Lagos this 18th day of March 1977.

LT.-GENERAL O. OBASANJO,
*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 it obligatory for any copy of a map, plan or diagram attached to a registrable instrument to be submitted to the Surveyor-General of the State where the land is situated. It also provides penalty for any licensed surveyor who fails to submit the aforementioned documents within one month after completion of their preparation and enjoins the State Surveyor-General to keep proper record of all documents so submitted.

**FEDERAL HOUSING AUTHORITY (AMENDMENT)
DECREE 1977**



Decree No. 23

[18th March 1977]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows—

1. The Federal Housing Authority Decree 1973 is hereby amended as follows—

Amendment
to 1973
No. 40.

(a) for subsection (1) of section 2 there shall be substituted the following new subsection—

“(1) The affairs of the Authority shall be conducted by a board of directors of the Authority (hereinafter referred to as “the Board”) which shall consist of the following—

(a) a Chairman to be appointed by the Federal Executive Council on the recommendation of the Commissioner ;

(b) the Permanent Secretary, Federal Ministry of Housing, Urban Development and Environment, or his representative ;

(c) the General Manager of the Authority ; and

(d) ten other persons who by reason of their ability, specialised knowledge and experience have a special contribution to make to the work of the Authority, to be appointed by the Federal Executive Council on the recommendation of the Commissioner. ” ;

(b) for section 7 there shall be substituted the following new section—

“Power of Commissioner to give directions to the Board. 7. The Commissioner may give to the Board directives of a general or special nature with respect to any of the functions of the Authority under this Decree and it shall be the duty of the Board to comply with such directions. ” ; and

(c) in section 13—

(i) the definition of “appropriate authority” shall be deleted ;

(ii) The definition of “Military Governor” shall be deleted ;

(iii) immediately after the definition of “the Chairman” there shall be inserted the following new definition—

“ “Commissioner” means the Federal Commissioner charged with the responsibility for housing, urban development and environment ; ”.

2. This Decree may be cited as the Federal Housing Authority (Amendment) Decree 1977.

Citation.

MADE at Lagos this 18th day of March 1977.

LT.-GENERAL O. OBASANJO,
*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 provides a new procedure for appointing the directors of the Board of the Federal Housing Authority and it reduces the size of representation of the Federal Ministries on the Board. It also reflects the transfer of responsibilities for the Authority from the Cabinet Office to the Federal Ministry of Housing, Urban Development and Environment.