

L.N. 54 of 1978

ELECTORAL DECREE 1977  
(1977 No. 73)

**Political Parties (Registration, etc.) Regulations 1978**

*Commencement : 28th September 1978*

In exercise of the powers conferred by section 149 of the Electoral Decree 1977, and of all other powers enabling it in that behalf, the Federal Electoral Commission hereby makes the following regulations :—

PART I.—REGISTRATION OF POLITICAL PARTIES

1.—(1) For the purposes of Part III of the Decree, an application by an association for registration as a political party shall be in Form PP 1 in the Schedule to these regulations and be accompanied by the following documents, that is—

Application to be registered as a political party.

(a) ten printed copies of the current constitution in force relative to the association ; and

(b) ten printed copies of the association's programme and its aims and objects.

(2) Every application shall be addressed to the Executive Secretary of the Federal Electoral Commission, Lagos.

2.—(1) Where the Electoral Commission is satisfied that an association has fulfilled all the conditions as prescribed by the Decree, the Electoral Commission shall register such association as a political party by issuing it with a certificate of registration as in Form PP 2 in the Schedule to these Regulations and notice of the registration shall be published in the *Gazette* and in such other manner as the Electoral Commission may deem fit.

Registration of political party.

(2) If the Electoral Commission is of the opinion that an association has not fulfilled all the conditions as aforementioned, it shall refuse to register such association as a political party and shall state in writing the grounds for such refusal and notify the association in writing accordingly.

PART II.—FINANCES OF POLITICAL PARTIES

3.—(1) Every registered political party shall, not later than 30 days from the date of its registration, submit to the Electoral Commission a statement of its assets and liabilities as at the date of its registration.

Financial statements

(2) Every such statement shall be signed by both the party leader and treasurer and shall be accompanied by an affidavit as to whether or not the party holds or possesses any funds or assets outside Nigeria.

(3) Where a political party possesses any funds or assets outside Nigeria, the political party concerned shall cause such funds or assets to be remitted to it forthwith and shall, not later than 21 days after receipt thereof, pay over same to the Electoral Commission.

Period to be covered by annual statements required by Decree.

Statement as to election expenses.

Publication of statement of assets and liabilities.

Definition.

Citation.

4. The statements referred to in section 81 of the Decree shall be in respect of the period 1st January to 31st December in each year, so however that in the year in which these Regulations come into operation, it shall be for the period beginning with the registration of such party and ending on the following 31st December.

5.—(1) Notwithstanding any other provision of this Part of these Regulations, the statement relating to the election expenses of a political party as prescribed in section 86 of the Decree shall be submitted to the Electoral Commission in a separate audited account as in Form PP 3 in the Schedule to these Regulations not later than 90 days from the date of the last of the series of elections first held hereafter and in any other case not later than 90 days from the date of the election.

(2) For the purpose of determining election expenses referred to in section 86 of the Decree, but without prejudice to its generality, the following shall be taken into consideration, that is to say—

(a) all amounts expended by the party for each and every candidate sponsored by it ;

(b) all the amounts paid out by the party for any services whatsoever connected with or pertaining to the election ;

(c) all liabilities incurred and not paid for by the party in connection with or pertaining to the election ;

(d) the open market value of all goods donated and services rendered, other than volunteer labour by registered members of the party ;

(e) hiring expenses of halls and other meetings venues ;

(f) the cost of advertisements of all types in connection with or pertaining to the election including advertisements by means of radio and television broadcasting, cinematograph, newspapers, handbills and posters and in any other form whatsoever.

6. Every statement of assets and liabilities required to be published by a political party pursuant to section 81 (1) of the Decree shall be published by the political party concerned, and at its own expense, in the *Gazette* and in at least three newspapers having wide circulation in the Federation.

### PART III.—SUPPLEMENTARY

7. In these Regulations, unless the context otherwise requires, "party" means a political party registered pursuant to the Decree and these Regulations.

8. These Regulations may be cited as the Political Parties (Registration, etc.) Regulations 1978.

## SCHEDULE

## FORMS

## FORM PP 1

### *Application by an Association For Registration As A Political Party*

### A. Particulars of Association

1. Full Name of Association.....
2. Abbreviated Name.....
3. Date First Formed.....
4. Emblem/Symbol.....
5. Motto.....
6. Location of Association's Head Office and its Mail Address.....

(P.O. Box only not acceptable)

### B. National Executive Committee of Association

The name, designation and State of origin of each member of the Executive Committee of the Association are as hereunder :—

[illegible]

[illegible]

(a) Ten copies of the Association's constitution ; and  
(b) Ten copies of the Association's programme, aims and objects.

DATED at                      this                      day of                      19

*Secretary of Association*

## FORM PP 2

## THE ELECTORAL DECREE 1977



By the Chairman,  
Federal Electoral Commission  
Federal Republic of Nigeria.

(Full names of Chairman)

*Chairman,  
Federal Electoral Commission*

WHEREAS by section 78 (1) of the Electoral Decree 1977 it is provided that no association shall function as a Political Party unless it is registered as a Political Party by the Federal Electoral Commission :

AND WHEREAS the Federal Electoral Commission is satisfied from the information supplied thereto by the\*

that the association has complied with all the requirements of the Electoral Decree 1977 relating to the registration of an association as a Political Party :

NOW, THEREFORE, the Federal Electoral Commission has with effect from the date hereunder written registered the aforesaid association as a Political Party pursuant to the provisions of section 78 (1) of the Electoral Decree 1977.

GIVEN under my hand and the seal of the Federal Electoral Commission at Lagos, this ..... day of ....., one thousand nine hundred and .....

*Note*

\* Full names of association applying to be registered.

1. Name of Party.....
2. Type of Elections.....
3. Number of Candidates Sponsored.....
4. State in the Federation in which the Party contested showing against each State number of seats won:—

[illegible]

5. Period covered by the return.....
6. Total amount spent as Election expenses.....
7. Description of expenses showing the total expenditure against each item or sub-head :—

- (i) .....
- (ii) .....
- (iii) .....
- (iv) .....
- (v) .....
- etc.

8. Total value of commercial goods and services received.....
9. Description of goods and services showing value against each item or sub-head :—

Notes :—

(1) *Paragraph 2 should cover all elections.*

(2) *The details in paragraph 7 must be supported by the relevant voucher particulars duly signed by the Treasurer of the party and receipted by the persons to whom the payments were made.*

(3) *The details in paragraph 9 must be supported by documentary evidence of the goods and services supplied and the statement of their value by the donors.*

MADE at Lagos this 28th day of September 1978.

MICHAEL O. ANI,  
Chairman

MRS H. I. INKO,  
Member

#### EXPLANATORY NOTE

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

The Regulations set out the procedure for the registration of political parties and also provide for periodic rendering of financial statements by registered political parties to the Federal Electoral Commission.

L.N. 55 of 1978

CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973  
(1973 No. 6)Customs Tariff (Duties and Exemptions) (Amendment) (No. 4)  
Order 1978

(Commencement : 28th September 1978)

In exercise of the powers conferred by section 7 of the Customs Tariff (Consolidation) Decree 1973, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

Amendment  
to Sched-  
ule 1 to the  
Customs  
Tariff (Con-  
solidation)  
Decree 1973.  
1973 No. 6.

Citation.

1. Schedule 1 to the Customs Tariff (Consolidation) Decree 1973 (which *inter alia*, prescribes tariff description of imported goods and rates of import duty thereon) is hereby amended to the extent set out in the Schedule to this Order.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (Amendment) (No. 4) Order 1978.

## SCHEDULE

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF  
(CONSOLIDATION) DECREE 1973

Tariff No.  
(1)

Extent of Amendment  
(2)

12.01 B

In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%"

87.02 C

In sub-heading C, *delete* the entries in the column "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
<p>"C Components for passenger cars of Tariff No. 87.02A imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Commissioner :</p> <p>(1) For local assembly in Lagos :</p> <p>(a) Not exceeding 1800cc engine capacity .. .. . 25% Free</p> <p>(b) Exceeding 1800cc but not exceeding 2000cc engine capacity 50% Free</p>		



(2) For local assembly in Kaduna :

- |   |     |        |
|---|-----|--------|
| (a) Not exceeding 1800cc engine capacity .. .. .              | 15% | Free   |
| (b) Exceeding 1800cc but not exceeding 2000cc engine capacity | 40% | Free". |

MADE at Lagos this 28th day of September 1978.

MAJOR-GENERAL J. J. OLULEYE,  
Federal Commissioner for Finance

#### EXPLANATORY NOTE

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

The Order reduces the rate of duty on raw cotton seeds from 40 per cent to 20 per cent and rationalises the duty on passenger cars imported CKD (completely knocked down) for local assembly.

L.N. 56 of 1978

**CUSTOMS AND EXCISE MANAGEMENT ACT 1958**  
**Import Prohibition (Amendment) (No. 4) Order 1978**

*Commencement : 28th August 1978*

In exercise of the powers conferred upon me by section 22 of the Customs and Excise Management Act, 1958, and of all other powers enabling me in that behalf, I, Major-General James Johnson Oluleye, Federal Commissioner for Finance, hereby make the following Order:—

Amend-  
ment of L.N.  
16 of 1978.

1. The Import Prohibition Order 1978 is hereby amended as follows :—

(a) in Schedule 1, Part II, *delete* item 56 and *substitute* therefor the following new item 56 that is—

“56 Men’s and boys’ outer and under garments of all kinds, women’s, girls’ and infants’ outer and under garments of all kinds, including headties but excluding professional robes accepted as such by the Board (39.07B, 43.03A, 43.04A, 60.04, 40.13, 60.05, 60.06B (2), 61.03, 61.04, 61.05, 61.06 and 70.20A)” ;

(b) in Schedule 3, Part I, in item 10, column I, *delete* “1.6 cm” appearing in line 11 and *substitute* “10 cm” ;

(c) in Schedule 3, Part II—

(i) *delete* “(Tariff No. 24.16)” appearing in column 1, of item 3 ;

(ii) in item 23 as amended by Legal Notice 29 of 1978 *delete* “(Tariff Nos. 74.03 and 76.02E)” and *substitute* “(Tariff Nos. 74.03, 74.10, 76.02 and 76.12)” ;

(iii) *delete* item 25 and *substitute* new item 25 as follows :—

*Column I—Articles*

“25 Lorries, trucks, Pick-ups and four-wheel drive vehicles. (Tariff Nos. 87.02D and 87.02F)

*Column II—Exemption*

Except under Import Licence.” ;

(d) in section 1 (1) and (3), immediately after the word “goods” where it occurs in both subsections, there shall be inserted the words “and components.”

Citation.

2. This Order may be cited as the Import Prohibition (Amendment) (No. 4) Order 1978 and shall be deemed to have come into force on the 28th August 1978.

MADE at Lagos this 28th day of September 1978.

MAJOR-GENERAL J. J. OLULEYE,  
Federal Commissioner for Finance

EXPLANATORY NOTE

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

The Order exempts professional robes from absolute prohibition and places four-wheel drive vehicles under import licence.