

CUSTOMS TARIFF (CONSOLIDATION)  
AMENDMENT ACT 1980

**A BILL**  
**FOR**

AN ACT TO AMEND THE CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973,  
AND MATTERS CONNECTED THEREWITH OR INCIDENTAL.

*Presented by Senator E. P. Echeruo*

[ ]

Commen-  
cement.

1 BE IT ENACTED by the National Assembly of the Federal  
2 Republic of Nigeria and by the Authority of the same as follows :—

3 1.—(1) The Customs Tariff (consolidation) Decree 1973 is hereby  
4 amended as follows :—

Amendment  
Decree No. 6  
of 1973.

5 (a) Section 7 is hereby repealed and the following Section 7 is  
6 substituted thereof :—

7 “7—(1) The Senate and the House of Representatives may, by  
8 resolution, and the President may by Order—

9 (a) impose, vary or remove any duty ;

10 (b) add to or vary any of the schedules ;

11 (c) delete the whole or any part of any of the schedules ;

12 (d) Substitute a new Schedule or Schedules for any of the  
13 Schedule or Schedules.

14 (2) An order made by the President under Subsection (1) of this

15 Section shall have effect from the date of its publication in the Federal

1 Gazette until its expiration under the provisions of Subsections (3), (4),  
2 (5) and (6) of this Section:

3 (3) Every order made by the President under Subsection (1)  
4 shall be submitted to the Senate and the House of Representatives  
5 sitting of each of the Houses next following the date of publication of  
6 the Order in the Gazette.

7 (4) The Senate and the House of Representatives may, by resolu-  
8 tion, confirm, amend or revoke such order.

9 (5) Upon publication of such resolution in the journal of the  
10 National Assembly, or in the Official Gazette of the Government of  
11 the Federation, the resolution shall come into effect and the Order  
12 shall then expire.

13 (6) If an Order made by the President under Subsection (1) is not  
14 submitted to the Senate and the House of Representatives as provided  
15 by Subsection (3) of this Section, the Order shall expire on the day  
16 following the 14th day of the meeting of either of the Houses of the  
17 National Assembly referred to in that Subsection.

18 (7) Without prejudice to the generality of Section 12 (1) (a) of the  
19 Interpretation Act 1964 (which allows different provision to be made  
20 for different circumstances) an Order made under this Section may  
21 differentiate countries for the purpose of implementing the provisions  
22 of any agreement between the government of the Federation and any  
23 other government or any international organisation or authority".

Citation

24 2. This Act may be cited as the Customs Tariff (Consolidation)  
25 Amendment Act 1980.

## EXPLANATORY MEMORANDUM

1. The powers to make laws is conferred by the Constitution on the National Assembly.
2. Occasionally, the Executive is authorised to make certain Orders which have the force of Law, subject to the approval, amendment or revocation by the Legislature. This is the practice all over the World wherever there is a democratically elected Legislature.
3. By the Customs Tariff Ordinance 1958 (Ordinance No. 60 of 1958) this practice was entrenched in the Nigerian statute. Under Sections 6 and 7 of that Ordinance the Orders of the Governor-General in relation to imposing or altering tariffs were subject to confirmation amendment or revocation by the Legislature.
4. The Customs Tariff Act 1965 and the Excise Tariff Act 1965 retained this practice, and the Order of the President in relation to tariffs was subject to approval or alteration by the Legislature.
5. During the Military Regime, there was no legislature, and as one would expect, Decree No. 6—Customs Tariff (Consolidation) Decree 1973 and Decree No. 7—Excise Tariff (Consolidation) Decree 1973 were promulgated vesting absolute powers to impose, vary or remove tariffs on the Head of the Federal Military Government or the Federal Executive Council.
6. As we return to democratic rule, it becomes necessary to restore this right to the Legislature.
7. As I argued during the Budget debate, these Orders have the force of law and should rightly belong to the National Assembly. On that occasion I said that "...in an economy that is dominated by the public sector, where government policy dictates what happens in other sectors, no matter the amount of laws we make, they can be thwarted or very strongly influenced by the fiscal measures which the Minister of Finance announces..."
8. The Bill seeks to restore legislative control over Tariffs and thereby eliminate abuses inherent on the present set up.

# A BILL

FOR

AN ACT TO AMEND THE INCOME TAX MANAGEMENT ACT, 1961 AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

*(Presented by Senator E. P. Echeruo)*

[ ]

1 BE IT ENACTED by the National Assembly of The Federation  
2 of Nigeria and by the Authority of the same as follows—

3 1. PART III—ASCERTAINMENT OF INCOME :

4 SECTION 17(1) of the Income Tax Management Act, 1961 is hereby  
5 amended by adding new paragraph 17(1)(i) to read—

Amendment  
of  
Income Tax  
Management  
Act, 1961.  
1961 No. 21

6 “(i) Such sum as may be donated or contributed to a community  
7 development fund for the execution of development projects such as  
8 the construction, improvement or maintenance of publicly owned  
9 Educational, Institutions, Health Institutions, Rural Water Projects,  
10 Rural Electrification, Environmental Sanitation projects, and any  
11 such other public projects approved by the Commissioner charged  
12 with responsibility for Rural Development in the State in which the  
13 project is located”

14 2. Third Schedule to Income Tax Management Act, 1961 is  
15 hereby amended by adding new paragraph “Y” to read—

16 “(Y) Any income of an individual who derives 50 per cent or more  
17 of his annual income from agriculture, fisheries or livestock and whose  
18 total annual income does not exceed ₦5,000.00.

- 1      Provided in the case of such an individual who derives 50 per cent  
2      or more of his annual income from agriculture, fisheries or livestock  
3      and whose total annual income exceeds ₦5,000.00 the sum of  
4      ₦5,000.00 of his total income shall be exempted from income tax".  
Citation.    5      3. This Act may be cited as Income Tax Management.

## EXPLANATORY NOTE

This bill seeks to make Financial Contributions by individuals to Rural Development projects, tax deductible, and also seeks to encourage small scale farmers by relieving their tax burdens.



# A BILL FOR

AN ACT TO AMEND THE EXCISE TARIFF (CONSOLIDATION) DECREE 1973, AND  
MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

*Presented by Senator Emeka P. Echeruo*

[ ]

Commence-  
ment.

1 BE IT ENACTED by the National Assembly of the Federal  
2 Republic of Nigeria and by the Authority of the same as follows :—

3 The Excise Tariff (Consolidation) Decree 1973 is hereby amended  
4 as follows :—

Amendment  
to Decree  
No. 7 of  
1973.

5 1. (a) Section 3 is hereby repealed and the following section 3 is  
6 substituted therefore :—

7 “3—(1) The Senate and the House of Representatives may by  
8 resolution, and the President may by Order—

- 9 (a) impose, vary or remove any duty ;
- 10 (b) add to or vary any of the schedules ;
- 11 (c) delete the whole or any part of any of the schedules ;
- 12 (d) substitute a new schedule or schedules for any of the schedules.

13 (2) An Order made by the President under subsection (1) of this  
14 section shall have effect from the date of its publication in the Federal  
15 *Gazette* until its expiration under the provisions of subsections (3) (4)

1 (5) and (6) of this Section.

2 (3) Every order made by the President under subsection (1) shall  
3 be submitted to the Senate and the House of Representatives at the  
4 meeting of each of the Houses next following the date of publication  
5 of the Order in the *Gazette*.

6 (4) The Senate and the House of Representatives may, by resolu-  
7 tion, confirm, amend or revoke such Order.

8 (5) Upon publication of such resolution in the journal of the National  
9 Assembly, or in the Official *Gazette* of the Government of the Federa-  
10 tion, the resolution shall come into effect and the Order shall then  
11 expire.

12 (6) If an order made by the President under subsection (1) is not  
13 submitted to the Senate and the House of Representatives as provided  
14 by subsection (3) of this section, the order shall expire on the day  
15 following the 14th day of the meeting of either of the Houses of the  
16 National Assembly referred to in that subsection".

Citation.

17 3. This Act may be cited as the Excise Tariff (Consolidation  
18 Amendment Act, 1980.