

A BILL

FOR

AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT 1958 AND FOR MATTERS CONNECTED THEREWITH.

Sponsored by SENATOR E. P. ECHERUO,
Okigwe Senatorial District,
Imo State.

[]

Commence-
ment.

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

3 1. For section 43 of the principal Act there shall be substituted
4 the following new section—

Amendment
to section 43
of principal
Act.

5 "Forfeiture and disposal of smuggled goods. 43.—(1) Where—

6 (a) except as provided by or under this Act any imported
7 goods, being goods chargeable with a duty loaded or
8 unloaded in Nigeria, or removed from their place of
9 importation or from any approved wharf, examination
10 station, customs station or customs area ;

11 (b) any goods are imported, loaded or unloaded contrary
12 to any prohibition ;

13 (c) any goods being goods chargeable with any duty or
14 goods the importation of which is prohibited, are found

1 whether before or after the unloading thereof, to have
2 been concealed in any manner on board any ship or
3 aircraft or in any vehicle ;

4 (d) any goods are imported concealed in a container
5 holding goods of a different description ;

6 (e) any imported goods are concealed or packed in any
7 manner appearing to be intended to deceive an officer ; or

8 (f) any imported goods are found, whether before or
9 after delivery not to correspond with the entry made
10 thereof,

11 those goods shall be deemed to be smuggled and shall be
12 liable to forfeiture.

13 (2) The Board shall take a proper inventory of such
14 smuggled goods forfeited under subsection (1) of this
15 section and deposit them in a Government warehouse until
16 they are disposed of in the manner prescribed by this
17 section.

18 (3) As many of such smuggled goods as in the opinion
19 of the Minister may directly be needed by the destitute,
20 the sick, the handicapped and the aged for their personal
21 use shall be distributed by the Minister to such humanitarian
22 organization as the Minister may approve acting on the
23 recommendation of an advisory committee which shall
24 comprise the following members—

25 (a) the President of the Red Cross Society of Nigeria ;

26 (b) the Permanent Secretary of the Federal Ministry
27 responsible for social welfare ;

1 (c) Secretary of the Christian Association of Nigeria ;

2 (d) a Chief Imam appointed by the Minister ; and

3 (e) a traditional ruler appointed by the Minister.

4 (4) Such of the goods as cannot be distributed under
5 subsection (3) of this section shall be distributed by the
6 Minister, to the Government of the Federation and such
7 Governments of the States as the Minister may, on the
8 recommendation of the advisory committee specified in the
9 said subsection, direct.

10 (5) For purposes of this section "humanitarian organi-
11 sation" means organisation catering for the welfare of the
12 destitute, the sick, the handicapped and the aged."

13 2. Section 44 of the principal Act is hereby amended by *substi-*
14 *tuting* for the expression "five years" the expression "one year".

Amendment
to section 44
of principal
Act.

15 3. Section 58 of the principal Act is hereby amended by
16 substituting for the expression "five years" the expression "six
17 months".

Amendment
to section 58
of principal
Act.

18 4. Section 88 of the principal Act is hereby amended by
19 *substituting* for subsections (6), (7) and (8) thereof the following new
20 subsections--

Amendment
to section 88
of principal
Act.

21 "(6) If the duties, expenses, rents, freight and other
22 charges in respect of any goods deposited in a Government
23 warehouse are not paid within the time prescribed by or
24 under any of the provisions of this Act, such goods shall be
25 liable to forfeiture and shall be disposed of in accordance
26 with this section.

1 (7) Such of the goods forfeited under subsection (6) of
 2 this section, as the Minister may decide, shall be distributed
 3 by the Minister to the Government of the Federation and
 4 such Governments of the States as the Minister may, on
 5 the recommendation of the advisory committee specified in
 6 section 43 (3) of this Act, direct."

Insertion of
 sections 88A
 and 88B of
 principal
 Act.

7 5. Immediately after section 88 of the principal Act there shall be
 8 inserted the following new sections—

9 "Destruction of forfeited goods. 88A.—(1) Goods forfeited under the provisions of sections
 10 43 and 88 of this Act which cannot be disposed of in
 11 accordance with those sections, shall on such day and in
 12 such place as the Minister may appoint, be destroyed in
 13 the presence of the following persons—

14 (a) an officer of the Nigerian Army not below the rank
 15 of Lt-Colonel or an officer in the Nigerian Navy or
 16 Nigerian Air Force not below the corresponding rank ;

17 (b) an officer of the Nigeria Police Force not below
 18 the rank of Chief Superintendent ;

19 (c) one Deputy Controller of Customs and Excise ; and

20 (d) one other person appointed by the Minister.

21 (2) Any person who disposes of any goods to which
 22 sections 43 and 88 of this Act apply otherwise than in the
 23 manner prescribed by those sections and this section, shall
 24 be guilty of an offence and liable on conviction to
 25 imprisonment for six months or to a fine of five times the
 26 value of good disposed of or to both such imprisonment and
 27 fine.

1 88B.— (1) If any person is found anywhere in Nigeria in
 2 possession of any goods to which this section applies he
 3 shall be guilty of an offence unless he proves—

Penalty for
 possession of
 smuggled
 goods.

4 (a) that the goods were lawfully imported into Nigeria
 5 or as the case may be, that the duty chargeable thereon
 6 has been paid ; or

7 (b) in the case of any person other than a seller of
 8 those goods, that he had no reason to believe that the
 9 goods were unlawfully imported or that the duty charge-
 10 able thereon had not been paid.

11 (2) This section applies to any goods, not being goods
 12 manufactured or otherwise produced in Nigeria—

13 (a) the importation of which is prohibited under this
 14 Act or any other enactment ; or

15 (b) which has been imported into Nigeria without
 16 the duty chargeable thereon having been paid.

17 (3) A person guilty of an offence under this section
 18 shall on conviction be liable to imprisonment for one year,
 19 or to a fine of five times the value of the goods or to both
 20 such imprisonment and fine.”

21 7. Section 141 of the principal Act is hereby amended in
 22 subsection (2) thereof by *substituting* for the word “death” the
 23 expression “imprisonment for life”.

Amendment
 to section
 141 of
 principal Act.

24 8. Section 146 of the principal Act is hereby amended in
 25 subsection (2) thereof by *substituting* for the word “death” the expression
 26 “imprisonment for life”.

Amendment
 to section 146
 of principal
 Act.

Repeal.	1	9. The Customs and Excise (Special Penal and other Provisions)
	2	Act 1977 is hereby repealed.
Interpre- tation.	3	10. In this Act—
	4	“principal Act” means Customs and Excise Management Act
	5	1958.
Short title.	6	11. This Act may be cited as the Customs and Excise Management
	7	(Amendment) Act 1982.

EXPLANATORY MEMORANDUM

This Bill seeks to make provisions for the distribution of smuggled goods (which would otherwise have been destroyed) to the sick, destitute, handicapped and the aged. It also seeks to prescribe new penalties for disposing of smuggled goods in any manner not prescribed by the Bill.

A BILL

FOR

AN ACT TO MAKE PROVISIONS FOR THE WELFARE OF CHRISTIAN PILGRIMS
AND FOR MATTERS CONNECTED THEREWITH.

*Sponsored by SENATOR E. P. ECHERUO,
Okigwe Senatorial District, Imo State.*

[]

Commence-
ment.

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

3 PART I—ESTABLISHMENT

4 1.—(1) There is hereby established a Board to be known as the
5 Christian Pilgrims Welfare Board.

Establish-
ment of
Board.

6 (2) The Board shall be a body corporate with perpetual succession
7 and a common seal and shall have power to sue and be sued in its
8 corporate name and to acquire, hold and dispose of property (whether
9 movable or immovable).

10 2.—The Board shall consist of the following members—

Membership

11 (a) a Chairman and six other practising christians who shall be
12 appointed by the President ;

1 (b) one practising christian to be appointed by the President from
2 each of the following ministries—

3 (i) Federal Ministry of External Affairs,

4 (ii) Federal Ministry of Finance,

5 (iii) Federal Ministry of Health,

6 (iv) Federal Ministry of Internal Affairs,

7 (v) Federal Ministry of Transport ; and

8 (c) fifteen practising christians who shall upon nomination by the
9 Christian Association of Nigeria be appointed by the President.

Tenure of
office.

10 3.—(1) A member shall hold office for three years from the date of
11 his appointment but shall be eligible for re-appointment for a second
12 term only.

13 (2) Notwithstanding subsection (1) of this section, the President
14 may at any time, revoke the appointment of any member and a member
15 may by notice in writing under his hand, at any time resign his
16 appointment.

Secretary.

17 4.—(1) There shall be a Secretary of the Board who shall be
18 appointed by the Minister upon the nomination of the Christian
19 Association of Nigeria and his appointment shall, at any time upon the
20 recommendation of the said Association, be revoked by the Minister.

21 (2) Notwithstanding subsection (1) of this section, the Secretary
22 may by writing under his hand and addressed to the Board at any time
23 resign his appointment.

24 (3) The Secretary shall be the chief executive and accounting
25 officer of the Board and shall subject to the guidelines, decisions and
26 policy of the Board—

27 (a) be responsible for the day-to-day operations of the Board ;

1 (b) control and co-ordinate the activities of all the offices and
2 branches of the Board ;

3 (c) keep the records of proceedings of the Board ; and

4 (d) perform such other duties as the Board may from time to time
5 direct.

6 5. The members and the Secretary shall be paid such emoluments
7 and allowances as the Minister may from time to time approve.

Emolu-
ments of
members and
Secretary.

8 PART II—FUNCTIONS

9 6. The functions of the Board are—

Functions.

10 (a) to provide general welfare services for all christians undertaking
11 pilgrimages to the following holy places—

12 (i) Athens

13 (ii) Fatima

14 (iii) Jerusalem

15 (iv) Lourdes

16 (v) Rome

17 (b) to assist pilgrims with respect to their travel formalities ;

18 (c) to provide such medical and health services as the Board may
19 deem necessary for the welfare of pilgrims ;

20 (d) to provide suitable transport and accommodation facilities for
21 all pilgrims ; and

22 (e) to provide such other services as the Board may deem necessary
23 for the welfare of pilgrims.

24 7. The Board shall have power—

General
powers.

25 (a) subject to section 5 of this Act, to employ and remunerate staff
26 and agents for purposes of any of its functions ;

27 (b) to charter aircraft and make arrangements with the various
28 airlines for the transportation of pilgrims to their destinations ;

1 (c) to establish its branches and offices in the Federal Capital
 2 Territory and in every state in Nigeria and to supervise their
 3 activities ; and

4 (d) to do such other things and acts as the Board may deem
 5 necessary for carrying out its functions under this Act.

Borrowing
 powers.

6 8. The Board may subject to such terms and conditions as the
 7 Minister may approve, borrow such sums of money as it may from
 8 time to time require for purposes of its functions under this Act.

9 PART III—FUNDS AND REPORTS

Funds.

10 9. The funds of the Board shall comprise—

11 (a) the fees and other charges collected in respect of its services ;

12 (b) grants made to it by the Government of the Federation or of
 13 any State ; and

14 (c) such other sums as may accrue to the Board from any other
 15 source.

Annual
 Estimates.

16 10. The Board shall not later than 30th September of each year
 17 submit to the Minister estimates of its income and expenditure for the
 18 next succeeding year.

Annual
 report.

19 11. The Board shall as soon as may be after the end of each year,
 20 submit to the Minister and each House of the National Assembly a
 21 report on its activities during that year including its audited accounts
 22 for that year.

23 PART IV—MISCELLANEOUS

Directions
 by Minister.

24 12. The Minister may give to the Board directions as to the
 25 number of pilgrims undertaking pilgrimages to the Holy Places, in any
 26 particular year and the Board shall comply with such directions.

- 1 13. The Chairman of the Board shall preside at any meeting of the Presiding
2 Board and in his absence the members present shall appoint one of their at meetings.
3 number to preside at that meeting.
- 4 14. The Board shall not proceed to business unless there is a Quorum.
5 quorum present, and nine members present at any meeting of the
6 Board shall form a quorum.
- 7 15. The validity of the proceedings of the Board shall not be Validity of
8 affected by any vacancy in its membership or defect in the appointment proceedings.
9 of any member or by reason that a person not so entitled has taken part
10 in such proceedings.
- 11 16.—(1) Where the Board is desirous to obtain the advice of any Co-option
12 person on any particular matter, the Board may co-opt that person as a of members.
13 member of the Board for such meeting or meetings as the Board may
14 decide.
- 15 (2) The person so co-opted shall have all the privileges of a member
16 except that he shall not be entitled to vote at any meeting of the Board
17 or count towards a quorum.
- 18 17.—(1) The fixing of the seal of the Board shall be authenticated Authentica-
19 by the signature of the Chairman, or any member authorized generally tion of
20 or specifically in that behalf by the Board. instruments.
- 21 (2) Any instrument which if made or executed by a person not
22 being a body corporate is not required to be under seal, may be made
23 or executed on behalf of the Board by any person generally or
24 specifically authorized in that behalf by the Board.
- 25 (3) Any document purported to be a document duly executed
26 under the seal of the Board, shall be received in evidence and shall
27 unless the contrary is proved, be deemed to so executed.

Standing
orders.

1 18. The Board may make standing orders to regulate its own
2 procedure.

Regulations.

3 19.—(1) The Board may with the approval of the Minister, make
4 regulations to carry into effect the provisions of this Act, and without
5 prejudice to the generality of the foregoing, the Board may with the
6 approval of the Minister make regulations to prescribe the fees to be
7 charged for its services.

8 (2) Regulations made under this section shall have effect on the
9 date on which they are published in the *Official Gazette* of the
10 Federation or such later date as the regulations may prescribe.

Interpreta-
tion.

11 20. In this Act—

12 “Board” means the Christian Pilgrims Welfare Board established
13 by section 1 of this Act ;

14 “member” means member of the Board ;

15 “Minister” means Minister responsible for External Affairs ;

16 “pilgrim” means christian pilgrim ;

17 “President” means President of the Federal Republic of Nigeria.

Short title.

18 21. This Act may be cited as the Christian Pilgrims Welfare
19 Board Act 1982.

EXPLANATORY MEMORANDUM

This Bill seeks to establish a Christian Pilgrims Welfare Board to cater for the welfare of christians undertaking pilgrimages to Holy Places in Athens, Fatima, Jerusalem, Lourdes and Rome.

This Bill also seeks to rectify the anomaly posed by the Nigerian Pilgrims Board Act 1975 in view of section 39 of the Constitution of the Federal Republic of Nigeria 1979.