

Supplement to Official Gazette Extraordinary No. 62, Vol. 53, 20th June,  
1966—Part A

## CUSTOMS AND EXCISE MANAGEMENT ACT (AMENDMENT) DECREE 1966



### ARRANGEMENT OF SECTIONS

#### Section

1. Entry of goods leaving premises.
2. Amendment of section 119 (1) of principal Act.
3. Removal of goods from entered premises without payment of excise duty.

4. Failure to pay duty on demand.
5. Jurisdiction over offences.
6. Amendment of section 166 (2) of principal Act.
7. Citation.

### Decree No. 43

[15th June 1966]

Commence-  
ment.

THE NATIONAL MILITARY GOVERNMENT hereby decrees as follows:—

1. The Customs and Excise Management Act 1958 (hereafter in this Decree called "the principal Act") is hereby amended by the insertion immediately after section 113 of the following new section—

Addition of  
new section  
113A to  
principal  
Act.

"Entry of  
goods leaving  
premises.

113A.—(1) No goods subject to excise duty and which have been manufactured by virtue of any provision of the excise laws or of any regulations made thereunder, shall be removed from the premises of manufacture unless the manufacturer delivers to the proper officer an entry of the goods in such form and manner and containing such particulars as the Board may direct.

(2) Where any goods entered in accordance with subsection (1) above are found, whether before or after their removal from the premises of manufacture, not to correspond with the entry made thereof those goods shall be liable to forfeiture.

(3) If any person removes or causes the removal of any manufactured goods without any entry made in accordance with subsection (1) above, he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater."

Amendment of section 119 (1) of principal Act.

Addition of new section 119A to principal Act.

2. In section 119 (1) of the principal Act (which relates to the power of the Board to distrain for unpaid excise duties) there shall be substituted for the words "the time within which the same is payable" the words "having been demanded under section 141A of this Act".

3. The principal Act is hereby amended by the insertion therein immediately after section 119 of the following section—

Removal of goods from entered premises without payment of excise duty.

119A.—(1) Where by virtue of any provision of the excise laws any goods subject to a duty of excise delivered from the entered premises of a licensed manufacturer are exempted from such duty as being intended for a specified use or purpose such goods shall not be used or dealt with in any way contrary to such use or purpose except with the permission of the Board and after payment of the full duty, or such proportion thereof as the Board may direct on goods of a like kind not intended for such use or purpose.

(2) Where by virtue of any provisions of the excise laws any goods are allowed to be delivered from the entered premises of a licensed manufacturer for a specified use or purpose, or subject to a condition that they will not be sold or any like condition—

(a) without payment of excise duty ; or

(b) on payment of excise duty at a reduced rate,

such goods shall not be used or dealt with in any way contrary to the use, purpose or condition for, or subject to, which such goods were delivered as aforesaid, except with the permission of the Board and after payment of the full excise duty thereon or such portion thereof as the Board may direct.

(3) Any person who knowingly uses or deals with any goods in contravention of subsection (1) or (2) above shall be guilty of an offence and shall be liable on conviction to a fine of six times the value of the goods or two hundred pounds whichever is the greater ; and any goods used or dealt with in contravention of this section shall be liable to forfeiture.

(4) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the specified use or purpose or the condition or for the payment of the duty payable apart therefrom and the forfeiture of the goods under this section shall not affect the liability of any person who has given any such undertaking or security."

4. The principal Act is hereby amended by the insertion therein immediately before section 142 under the heading "GENERAL OFFENCES" of the following new section—

"Failure to pay duty on demand.

141A. If any customs or excise duty is not paid at the time when it becomes payable under any enactment by any person from whom it is due, whether or not payment of that duty has been secured by bond or otherwise, it shall be paid on demand made by the Board either on that person personally or by

Addition of new section 141A to principal Act.

delivering the demand in writing to his place of abode or business, and if it is not so paid on demand, he shall, in addition to the amount of customs or excise duty be liable to a fine equal to twice the amount thereof or three hundred pounds whichever is the greater.

5. Section 158 of the principal Act is hereby repealed and in its place there shall be inserted the following section—

Replace-  
ment of  
section 158  
of principal  
Act.

“Jurisdic-  
tion over  
offences.

158.—(1) Every offence committed under the customs or excise laws may be inquired into or tried—

(a) in any court having jurisdiction in the place where the person charged with the offence resides or is found ; or

(b) in any court having jurisdiction in that part of Nigeria where the offence was committed,

and every such court shall be deemed to have jurisdiction to try the offence accordingly.

(2) Where an offence under the customs or excise laws is committed at some place on the water or in the air outside the area covered by the jurisdiction of any court in Nigeria, the offence shall, for the purpose of conferring jurisdiction, be deemed to have been committed at any place in Nigeria where the offender is found or to which he is first brought after the commission of the offence.

(3) The jurisdiction conferred under subsection (2) above shall be in addition to and not in derogation of any jurisdiction or power conferred under any other enactment.”

6. In section 166 (2) of the principal Act (which relates to the burden of proof) there shall be inserted immediately after the word “officer” the words “or having been commenced by the police, are continued by the Board or an officer”.

Amendment  
of section  
166 (2) of  
principal  
Act.

7. This Decree may be cited as the Customs and Excise Management Act (Amendment) Decree 1966, and shall come into force immediately.

Citation  
and  
commence-  
ment.

DATED at Lagos this 15th day of June 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSI,  
*Head of the National Military Government,  
Supreme Commander of the Armed Forces,  
Republic of Nigeria*

# THE DEFAMATORY AND OFFENSIVE PUBLICATIONS DECREE 1966



## Decree No. 44

[1st June 1966]

Commence-  
ment.

THE NATIONAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Sounds where recorded\* shall, if defamatory, be deemed to be published if reproduced in any place to the hearing of persons other than the person causing it to be reproduced ; and in any prosecution, the penal provisions whether of the Criminal Code to the extent of its operation elsewhere than in the Northern Group of Provinces, or as to the said Northern Group, of the Penal Code shall, in so far as they relate to or purport to define publication of defamatory matter, be construed and have effect subject to this section.

Extended  
definition  
of publica-  
tion in  
relation to  
defamation.

2.—(1) Any person who—

(a) in any manner or form publishes or displays or offers to the public the pictorial representation of any person living or dead in a manner likely to provoke any section of the community ; or

(b) publishes or circulates publications either in the form\* of newspapers, or leaflets, periodicals, pamphlets or posters, if such publications are likely to provoke or bring into disaffection any section of the community ; or

Provoking  
breach of  
peace by  
offensive  
publication,  
etc.

(c) sings songs, plays any instrument or recording of sounds, or sells, lends, or lets on hire any record of sounds, the words of which are likely to provoke any section of the community,  
shall be guilty of an offence for which he may be arrested without warrant by any police officer or member of the armed forces in uniform, and upon conviction shall be liable to a fine of £50 or to imprisonment for a term of 3 months, or to both ; and the court convicting may order confiscation of any material (including records) used for purposes contemplated by this section, and of any instrument used in connection therewith.

(2) Where any person is subsequently convicted of the like or any other offence under this section, the penalty shall be the maximum prescribed for the offence.

(3) It shall be a defence to any person charged under this section with selling, lending or letting on hire of any record that after reasonable enquiry was made by him before the sale, lending or hiring out as the case may be, (the proof of which enquiry shall lie upon the person charged with the offence), he was unaware of the possibility that it might be used for purposes mentioned in subsection (1) above, and thereafter withdrew the record from sale or recalled any record lent or hired out by him.

Interpreta-  
tion.Citation  
extent and  
Commence-  
ment.

(4) This section shall have effect notwithstanding any other penalty which may be prescribed for any offence of a similar nature in any criminal code or penal code in force in Nigeria.

3. In this Decree,—

“pictorial representation” includes any photograph, and any plate or film, positive or negative ;

“recorded” means sounds collected or stored by means of any tape, disc, cylinder or other means whatsoever where the sounds are capable of being reproduced or are intended for reproduction by electrical or mechanical means at any time or from time to time thereafter, and includes the matrix, and cognate expressions shall have the like meaning ;

“sounds” includes speech and mere noise.

4.—(1) This Decree may be cited as the Defamatory and Offensive Publications Decree 1966 and it is declared for the avoidance of doubt that this Decree shall have effect throughout Nigeria.

(2) This Decree shall be deemed to have come into operation on 1st June 1966.

DATED at Lagos this 15th day of June 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSI,  
*Head of the National Military Government,  
Supreme Commander of the Armed Forces,  
Republic of Nigeria*

## THE CURFEW DECREE 1966



## ARRANGEMENT OF SECTIONS

*Section*

1. Power to impose curfew.
2. Commencement etc. of curfew order.
3. Effect of curfew order.
4. Permits.
5. Penalties.

6. Power for Head of the National Military Government to impose curfew.
7. Citation, operation, interpretation and extent.

## SCHEDULES

## Schedule 1—Forms

2—Persons exempted

3—Permit.

## Decree No. 45

[17th January 1966]

Commence-  
ment.

THE NATIONAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Where the Military Governor of a Group of Provinces is of opinion that it is necessary in the interest of public safety and the maintenance of public order so to do in any area within the Group of Provinces under his control, he may, with the consent of the Head of the National Military Government, by order in form 1 in Schedule 1 to this Decree, or any order to the like effect impose a curfew (in this Decree hereafter referred to as a "curfew order") upon the inhabitants of the said area.

Power to  
impose  
curfew.

(2) Any curfew order may, after the like consent, during its currency be extended, varied or be revoked in whole or in part, by the Military Governor by notice in form 2 in Schedule 1 aforesaid, published in the Gazette or in such other manner as he may think fit.

(3) The question whether any consent was given shall not be inquired into in any court.

2.—(1) The Military Governor shall give notice of the making of a curfew order by publication in the area in such manner as he may think fit, and the curfew order shall have effect on the date when notice as aforesaid is so given in the area affected.

Commence-  
ment etc.  
of curfew  
order.

(2) A curfew order shall be published in the Gazette as soon as may be after it is made.



(3) Without prejudice to any other mode of proof, a certificate purporting to be signed by the Secretary to the Military Governor of the area affected and under his control shall be sufficient evidence of the validity of a curfew order, and of the date of its coming into effect.

Effect of  
curfew order.

3.—(1) Subject to the provisions of this Decree, where notice of the making of a curfew order has been given, persons other than those within any of the classes in Schedule 2 to this Decree, abroad between the hours of curfew without a permit under this Decree, shall be guilty of an offence and may be arrested without warrant.

(2) It is declared for the avoidance of doubt that without prejudice to the powers of a police officer to effect an arrest, the power to arrest without warrant may be exercised by any member of armed forces in uniform, irrespective of whether there is present at the time, a police officer capable of effecting the arrest.

(3) A Military Governor may at any time by notice in the Gazette amend Schedule 2 aforesaid by the addition or removal of any class of persons therein described.

Permits.

4.—(1) Where a curfew order is in force, any police officer not below the rank of assistant superintendent shall have authority to issue a permit in writing in the form in Schedule 3 to this Decree authorising the person to whom it is issued to be abroad within the area during the times and for the purposes therein specified; and any such permit shall be issued, subject among other conditions which may be imposed, to the condition that the person to whom it is issued is required to carry the permit on his person at all times while he is abroad in any area during the hours of curfew.

(2) A permit under this section shall not be transferable to any other person and shall be produced and shown on demand made by any police officer, or member of the armed forces in uniform; and the failure to produce and show it when so demanded shall be an offence against this Decree.

(3) Any police officer authorised under this section to issue a permit may require a permit to be surrendered to him without assigning any reason, and the failure to surrender it on request by any such police officer shall be an offence against this Decree.

Penalties.

5. Any person who contravenes any provision of this Decree shall be liable on conviction—

(a) for the first offence to a fine of not less than twenty pounds or more than fifty pounds or to imprisonment for a term of six months, or to both; and

(b) for any subsequent offence, to the maximum penalty.

Power for  
Head of  
National  
Military  
Govern-  
ment to  
impose  
curfew.

6. Nothing in this Decree shall be construed to prohibit or restrict the Head of the National Military Government from himself imposing a curfew in respect of any area in Nigeria, and any form prescribed herein may be adapted accordingly.

7.—(1) This Decree may be cited as the Curfew Decree 1966, and shall be deemed to have come into operation on 17th January 1966.

(2) In this Decree, unless the context otherwise requires,—

“abroad” means within any area other than in enclosed premises therein ;

“area” means a locality of any description whatsoever affected by a curfew order and includes a town or village ;

“curfew order” has the meaning in section 1 of this Decree ;

“Gazette” means the Official Gazette published in the particular group of provinces affected by a curfew order ;

“Group of Provinces” includes the capital territory ;

“Military Governor” means any member of the Armed Forces appointed in that capacity in respect of a group of provinces (other than the capital territory), and as to the capital territory means any member of the Armed Forces designated for the purpose by the Head of the National Military Government ;

“Law officers” means the Attorney-General and Solicitor-General of the Republic or of a group of provinces, and includes the Director of Public Prosecutions and, to the extent to which he is identified in writing signed by the Attorney-General, any other person.

(3) This Decree shall apply throughout Nigeria, and for the avoidance of doubt, any law repugnant to this Decree shall cease to have effect in the group of provinces for which it was enacted or in which it has or is deemed to have effect.

Citation,  
operation,  
interpreta-  
tion and  
extent.

## SCHEDULES

### SCHEDULE 1

Section 1 (1) and (2)

#### CURFEW ORDER—FORM 1

(under the Curfew Decree 1966)

In exercise of the powers conferred upon me by the Curfew Decree 1966 I, \_\_\_\_\_ the Military

Governor of the \_\_\_\_\_ group of Provinces with the consent  
(name)

of the Head of the National Military Government hereby impose a curfew

in the \_\_\_\_\_ between the hour of \_\_\_\_\_  
(name of area)

o'clock in the evening and the hour of \_\_\_\_\_ o'clock in  
the morning of the following day :

AND I declare that this curfew order shall continue in effect from the  
\_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_ until further notice is given  
by me.

DATED at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_

\_\_\_\_\_  
Military Governor

\_\_\_\_\_  
Group of Provinces  
(name)



## FORM 2

## NOTICE EXTENDING ETC. CURFEW ORDER

*(under the Curfew Decree 1966)*

It is notified for public information that the curfew imposed by my order  
on ..... day of 1966 in respect of .....  
..... is hereby—

\*(a) extended .....  
*(here set out in what way it is extended e.g. by reference to time or locality)*

\*(b) varied .....  
*here set out the variation e.g. as to curfew hours etc.)*

\*(c) revoked .....  
*(here set out the extent of the revocation)*

AND subject to the foregoing, the curfew order aforesaid remains in operation.

DATED at ..... this ..... day of ..... 19 .....

.....  
*Military Governor*

.....  
*Group of Provinces*  
*(name)*

\* *Delete according to circumstances.*

## SCHEDULE 2

Section 3 (1) and (3)

## PERSONS EXEMPTED

- (a) the Military Governor and, when on duty, any member of the Armed Forces ;
- (b) any member of the Armed Forces in possession of a leave pass valid at the time of its presentation on demand ;
- (c) police officers of all ranks in uniform ;
- (d) medical practitioners on proof of identity ;
- (e) judges of the High Court, law officers, judges of the Sharia Court of appeal, and magistrates, on proof of identity.

## SCHEDULE 3

## Section 4 (1)

## PERMIT

(under section 4 of the Curfew Decree 1966)

To .....  
(name and address of person permitted to be abroad)

You are hereby authorised for the purpose of .....  
(here state purpose e.g. going to work)  
to be abroad during curfew hours in the ..... area,—

\*(a) from ..... o'clock in the evening of .....  
the ..... day of ..... 19....., until the hour of .....  
in the morning following, or

\*(b) commencing on the day of ..... 19..... and  
expiring on the ..... day of ..... 19....., or

\*(c) commencing on the date hereof and continuing during the currency  
of the existing curfew order.

It is a condition of this permit that it shall be carried by the person entitled  
at all times, and the failure to produce it on lawful demand is an offence.

This permit is issued subject to the following other conditions that is to  
say.....

.....  
(here set out any special conditions e.g. the permit is to be surrendered  
for cancellation if so required)

DATED at ..... this ..... day of ..... 19.....

(Signature).....

† Police Officer

\* Delete the part not required.

† A permit is invalid if signed by a police officer below the rank of Assistant  
Superintendent.

DATED at Lagos this 15th day of June 1966

MAJOR-GENERAL J. T. U. AGUIYI-IRONSI,  
Head of the National Military Government,  
Supreme Commander of the Armed Forces,  
Republic of Nigeria

## Public Order (Amendment) Decree 1966



## Decree No. 46

[Section 1 (2)]

Commence-  
ment.

THE NATIONAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Part I of the Schedule to the Public Order Decree 1966 is amended in item 35 by *deleting* the words "National Youth Council of Nigeria" and *substituting* the words "Nigerian Federation of Democratic Youths (otherwise known as the Federation of Nigerian Youths)."

Amendment  
of Schedule  
to Public  
Order  
Decree  
1966.

(2) This section shall have effect—

1966 No. 33.

(a) as to the *deletion*, from 24th May 1966 and be deemed never to have been included in the aforesaid Schedule;

(b) as to the *substitution*, from the date of execution of this Decree.

2. This Decree may be cited as the Public Order (Amendment) Decree 1966 and shall have effect as set out in section 1 (2).

Citation.

DATED at Lagos this 15th day of June 1966.

MAJOR-GENERAL J. T. U. AGUIYI-IRONSI,  
*Head of the National Military Government,  
Supreme Commander of the Armed Forces,  
Republic of Nigeria*