

**CUSTOMS AND EXCISE MANAGEMENT'
(SPECIAL PROVISIONS) DECREE 1975**



Decree No. 41

[28th August 1975]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) As from the appointed day, all the powers conferred on the Chairman or Deputy Chairman of the Board of Customs and Excise under the Customs and Excise Management Act 1958 are hereby conferred on and shall hereafter be exercisable respectively by the Director of Customs and Excise and the Deputy Director of Customs and Excise, and all references in that Act and in any other enactment or law to the Chairman or Deputy Chairman shall be construed as references to the Director or the Deputy Director appointed under this Decree.

Appointment of Director of Customs and Excise and transfer of certain functions to him, etc. 1958 No. 55.

(2) Accordingly, but without prejudice to the foregoing, section 3 of the Customs and Excise Management Act 1958 (as amended by the Customs and Excise Management) (Amendment) Decree 1970) shall be amended as follows—

1970 No. 7.

(a) for subsection (2) thereof there shall be substituted the following—

“(2) The Board shall consist of a Director, a Deputy Director and eight other members appointed by the Commissioner for Finance after consultation (in the case of the members to be appointed under subsection (4) (a) to (c) below) with the appropriate Ministry, so however that the first Director shall be appointed by the Head of the Federal Military Government.” ;

(b) for the words “Chairman or the Deputy Chairman” in subsections (3) and (4) thereof there shall be substituted the words “Director or the Deputy Director”.

(3) Persons (other than the Chairman and the Deputy Chairman) who immediately before the appointed day were members of the Board shall continue to be members of the Board in accordance with the provisions of the Act.

(4) All agreements, contracts, deeds and other instruments to which the Chairman or Deputy Chairman was a party immediately before the appointed day shall, subject to any necessary modifications, have effect from the appointed day as if the Director or, as the case may require, the Deputy Director had been a party thereto in place of the Chairman or the Deputy Chairman.

(5) Any legal proceedings or applications to any authority pending immediately before the appointed day by or against the Chairman or the Deputy Chairman may be continued on or after that day by or against the Director or the Deputy Director.

Citation, etc.

2.—(1) This Decree may be cited as the Customs and Excise Management (Special Provisions) Decree 1975.

(2) This Decree shall be deemed to have come into force on the 28th day of August 1975 and references in this Decree to “the appointed day” shall be construed accordingly.

MADE at Lagos this 18th day of December 1975.

BRIGADIER M.R. MUHAMMED,
*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 implements the organisational changes made in the management of the Department of Customs and Excise following the abolition of the offices of Chairman and Deputy Chairman and the appointment of a Director of Customs and Excise to have effective control of that Department.