

The Bill, which will in due course be presented to the National Assembly is published for general information.

## A BILL

FOR

AN ACT TO PROVIDE FOR THE ALTERATION OF THE FINANCIAL YEAR AND FOR THE APPOINTMENT OF THE NEW PERIOD OF JANUARY TO DECEMBER AS BEING THE FINANCIAL YEAR HENCEFORTH AND FOR PURPOSES CONNECTED THEREWITH.

[1st April 1980]

Commence-  
ment.

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

3 1. As from the commencement of this Act the financial year shall,  
4 pursuant to section 277 (1) of the Constitution of the Federal Republic  
5 of Nigeria 1979, be the period of twelve months commencing on 1st  
6 January and ending on 31st December :

Financial  
year hence-  
forth to be  
1st January  
to 31st  
December,  
etc.

7 Provided that with respect to the year 1980 only it shall be the  
8 period of 9 months commencing on 1st April and ending on 31st  
9 December.

10 2. Accordingly, for the definition of "financial year" in the Inter-  
11 pretation Act 1964 there shall be substituted the following new definition,  
12 that is—

Consequen-  
tial amend-  
ment of  
Interpretation  
Act 1964.  
1964 No. 1.

13 "“financial year” means the period of twelve months beginning on  
14 1st January and ending on 31st December, so however that with  
15 respect to the year 1980 it shall be the period of nine months begin-  
16 ning on 1st April and ending on 31st December ;”.

17 3.—(1) This Act may be cited as the Financial Year Act 1980.

Short title  
and com-  
mencement.

18 (2) This Act shall come into force on 1st April 1980.

## EXPLANATORY MEMORANDUM

After a thorough review, the National Economic Council decided that it would be more convenient for the Federal and State Governments if Nigeria aligned its financial year to the calendar year instead of the period of 12 months ending on 31st March as January to December is more in keeping with realities in this country. The Constitution of the Federal Republic of Nigeria 1979 has also defined financial year in the erstwhile traditional manner but has permitted its alteration by an Act of the National Assembly.

The purpose of this Bill is to appoint January to December as the financial year to be henceforth observed in Nigeria but as a transitional measure, it is provided therein that 1st April to 31st December of this year shall be the 1980 financial year. The Bill incorporates the foregoing and in addition makes consequential amendment to the definition of financial year in the Interpretation Act 1964, which Act is used for interpreting all other Federal enactments and the Constitution itself.

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## A BILL

FOR

AN ACT TO MAKE PROVISION FOR THE NUMBER OF PERSONS TO CONSTITUTE MEMBERSHIP OF THE ARMY COUNCIL

[ ]

Commence-  
ment.

1 = BE IT ENACTED by the National Assembly of the Federation of

2 Nigeria and by authority of the same as follows :—

3 1. For subsections (1) and (2) of section 7 of the Nigerian Army

4 Act 1960, as amended by section 1 of the Forces Acts (Amendment)

5 Decree 1976, there shall be substituted the following new subsections,

6 that is—

7 “(1) The members of the Army Council shall be—

8 (a) the Minister charged with responsibility for matters relating

9 to Defence who shall be the chairman ;

10 (b) the Chief of Defence Staff ;

11 (c) the Chief of Army Staff ; and

12 (d) the Permanent Secretary of the Ministry charged with

13 responsibility for matters relating to Defence, who shall be Secretary

14 to the Council.

15 (2) The Council may, whenever it deems it necessary, co-opt any

16 officer or any public officer as a member of the Council for the purpose

17 of any particular meeting of the Council.”

18 2. This Act may be cited as the Army (Amendment) Act 1980.

Amendment  
of the Army  
Council.  
1960 No. 26.  
1976 No. 17.

Short title.

## EXPLANATORY MEMORANDUM

The Federal Government has decided to reconstitute the membership of the Army Council, *inter alia*, to remove the President as a member of the Army Council. Accordingly, the proposed membership of the Council in this Bill are as follows :—

- (1) The Minister charged with responsibility for matters relating to Defence, as the chairman ;
- (2) The Chief of Defence Staff ;
- (3) the Chief of Army Staff ; and
- (4) the Permanent Secretary, Ministry charged with responsibility for matters relating to Defence, who shall also be Secretary to the Council.

The Act empowers the Council to co-opt any officer or any public officer for any particular meeting of the Council.

The Bill, which will in due course be presented to the National Assembly for enactment is published for general information.

# A BILL

FOR

AN ACT TO MAKE PROVISION FOR THE NUMBER OF PERSONS TO CONSTITUTE THE MEMBERSHIP OF THE AIR FORCE COUNCIL.

[ ]

Commencement.

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

3 1. For section 4 of the Air Force Act 1964, as amended by section 2  
4 of the Forces Acts (Amendment) Decree 1976, there shall be substituted  
5 the following new section :—

Amendment of the Air Force Act, 1964 No. 11.

6 "Membership of the Air Council. 4.—(1) The Members of the Air Council shall be—

- 7 (a) the Minister charged with responsibility for matters
- 8 relating to Defence, who shall be Chairman of the Council ;
- 9 (b) the Chief of Defence Staff ;
- 10 (c) the Chief of the Air Staff ; and
- 11 (d) the Permanent Secretary of the Ministry charged
- 12 with responsibility for matters relating to Defence, who
- 13 shall be the Secretary to the Council.

14 (2) The Council may, whenever it deems it necessary,  
15 co-opt any officer or any public officer for the purpose of any  
16 particular meeting of the Council."

17 2. This Act may be cited as the Air Force (Amendment) Act 1980.

Short title.

## EXPLANATORY MEMORANDUM

The Federal Government has decided to reconstitute the membership of the Airforce Council.

Accordingly, the proposed membership in this Bill are as follows :—

(a) the Minister charged with responsibility for matters relating to Defence, who shall be Chairman of the Council ;

(b) the Chief of Defence Staff ;

(c) the Chief of the Air Staff ; and

(d) the Permanent Secretary, Federal Ministry responsible for matters relating to Defence, who shall be Secretary of the Council.

The Act empowers the Council to co-opt any officer or any public officer as a member of the Council for any particular meeting of the Council.