

L.N. 130 of 1958

INCOME TAX ORDINANCE (CHAPTER 92)
Income Tax (Exemptions) (Nigerian Military Forces)
Order, 1958

Commencement : 1st April, 1958

In exercise of the powers conferred by subsection (4) of section 9 of the Income Tax Ordinance (as amended by the Income Tax (Amendment) Ordinance, 1958) the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This order may be cited as the Income Tax (Exemptions) (Nigerian Military Forces) Order, 1958, and shall be deemed to have effect from the 1st April, 1958.

Citation
and com-
mencement.

2. There is exempt from tax the assessable income of members, other than officers and British non-commissioned or warrant officers, of any Nigerian Military Forces for the year of assessment commencing on the 1st April, 1958, such assessable income being income in respect of any emoluments, including any allowances, paid or payable to them as such members.

Exemption
of certain
emoluments.

3. There is exempt from tax so much of the assessable income of any British officer and British non-commissioned or warrant officer of such Forces for such year of assessment as represents not more than one hundred and fifty pounds of any secondment credits paid or payable to him as such an officer, and a like exemption for any subsequent year of assessment.

Restricted
exemption
of other
emoluments.

MADE at Lagos this 6th day of August, 1958.

MAURICE JENKINS,
*Acting Deputy Secretary to the
 Council of Ministers*

EXPLANATORY NOTE

After consultation with Regional Governments it has been agreed that for 1958-59 the pay, etc., of members of the Nigerian Military Forces (except officers, and British non-commissioned or warrant officers) shall not be liable to income tax, but their income from other sources may be liable. The restricted exemption of secondment credits for British officers, etc., is intended to be comparable to the restricted exemption of gratuities payable to Government officers of less than 5 years service.

F.10145/S.34

L.N. 131 of 1958

CUSTOMS ORDINANCE (CHAPTER 48)

Customs (Amendment) Regulations, 1958

Commencement : 14th August, 1958

In exercise of the powers conferred by section 262 of the Customs Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following regulations:—

Citation.

1. These regulations may be cited as the Customs (Amendment) Regulations, 1958.

Revocation and replacement of regulation 198 of the Customs Regulations. (Vol. VII, p. 438).

2. The Customs Regulations are amended by the revocation of regulation 198 and the substitution thereof of the following:—

"Size of cases and bottles

198. (1) Brandy, whisky, rum and gin must be imported in cases containing—

- 12 bottles of a size known as reputed quarts or
- 24 bottles of a size known as reputed pints, or
- 48 bottles of a size known as reputed $\frac{1}{2}$ -pints or
- 96 bottles of a size known as reputed $\frac{1}{4}$ -pints or
- 192 bottles of a size known as reputed $\frac{1}{8}$ -pints
- 12 of such reputed quarts, or
- 24 of such reputed pints, or
- 48 of such reputed $\frac{1}{2}$ -pints, or
- 96 of such reputed $\frac{1}{4}$ -pints, or
- 192 of such reputed $\frac{1}{8}$ -pints

to measure not less than 1.78 liquid gallons and not more than 2 liquid gallons.

(2) This regulation shall not apply to spirits in casks or drums imported in pursuance of a licence granted by the Comptroller under the provisions of item (15) of the Second Schedule to the Customs (Prohibition, Regulation and Restriction of Imports) Order in Council, 1950."

(1950 Ann.
Vol. P. 405)

MADE at Lagos this 4th day of August, 1958.

MAURICE JENKINS,
*Acting Deputy Secretary to the
Council of Ministers*

EXPLANATORY NOTE

The amendment permits the importation of spirits in bottles of $\frac{1}{8}$ -pint, $\frac{1}{4}$ -pint being the smallest previously permissible.

F10260/S. 12

L.N. 132 of 1958

PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Produce Inspection (Amendment) Regulations, 1958

Commencement : 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Produce Inspection (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

Citation and commencement.

2. Regulation 5 of the Produce Inspection Regulations, 1951 (hereinafter referred to as the principal regulations) as amended by the Adaptation of Laws Order, 1954, is amended by the addition in paragraph (1) after the word "Service" in the second line thereof, of the words—

Amendment of regulation 5. (No. 26 of 1951) (L.N. 131 1954)

"and in the case of the Northern Region, by the Permanent Secretary, Ministry of Agriculture".

3. Regulation 12 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition in paragraph (5) after the word "Service" in the first line of the words—

Amendment of regulation 12.

"and in the case of the Northern Region, the Secretary for Produce Inspection".

MADE by the Produce Inspection Board at Lagos this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary

L.0502

L.N. 133 of 1958

PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Palm Produce (Inspection for Export) (Amendment) Regulations, 1958

Commencement : 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Palm Produce (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

Citation and commencement.

Amendment
of regulation
5.
(No. 27 of
1951)
(L. N. 170 of
1954).

2. Regulation 5 of the Palm Produce (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations) as inserted by the Palm Produce (Inspection for Export) (Amendment) Regulations, 1954, is amended by the addition in paragraph (4) after the word "Federation" in the second line of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

Amendment
of regula-
tion 7.

3. Regulation 7 of the principal regulations is amended by the addition in paragraph (2A) after the word "Service" in the second line and after the word "Service" in the seventh line of the words—

"and in the case of the Northern Region, by the Secretary for Produce Inspection".

Amendment
of regula-
tion 10.

4. Regulation 10 of the principal regulations as inserted by the Palm Produce (Inspection for Export) (Amendment) Regulations, 1954, is amended by the addition in paragraph (6) after the word "Federation" in the second line of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

MADE by the Produce Inspection Board at Lagos, this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary

I.0502

L.N. 134 of 1958

PRODUCE INSPECTION ORDINANCE, 1950 (No. 24 of 1950)

Cotton (Inspection for Export) (Amendment) Regulations, 1958

Commencement: 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

Citation
and
commence-
ment.

1. These regulations may be cited as the Cotton (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

Amend-
ment of
regula-
tion 5
(No. 30 of
1951)

2. Regulation 5 of the Cotton (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations) as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

Amend-
ment of
regula-
tion 9.

3. Regulation 9 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of the words—

"and in the case of the Northern Region the Secretary for Produce Inspection".

4. Regulation 15 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the third line of paragraph (1) (a) of the words—

Amendment of regulation 15.

"and in the case of the Northern Region, the Minister of Agriculture".

5. Regulation 19 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of the words—

Amendment of regulation 19.

"and in the case of the Northern Region, the Secretary for Produce Inspection".

6. Regulation 31 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of paragraph (1) of the words—

Amendment of regulation 31.

"and in the case of the Northern Region, the Secretary for Produce Inspection".

7. Regulation 54 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the first line of the words—

Amendment of regulation 54.

"and in the case of the Northern Region, the Secretary for Produce Inspection".

8. Regulation 55 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of paragraph 4 of the words—

Amendment of regulation 55.

"and in the case of the Northern Region, the Secretary for Produce Inspection".

Made by the Produce Inspection Board at Lagos, this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary

L0502

L.N. 135 of 1958

PRODUCE INSPECTION ORDINANCE, 1950

(No. 24 OF 1950)

Rubber (Inspection for Export) (Amendment)

Regulations, 1958

Commencement : 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Rubber (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

Citation and commencement.

Amendment of regulation 2. L.N. 34 of 1951 and L.N. 12 of 1953.

2. Regulation 2 of the Rubber (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations), as amended by the Rubber (Inspection for Export) (Amendment) Regulations, 1953, is revoked and the following regulation substituted therefor—

"Exemptions. First Schedule.

2. (1) Regulations 3, 8 and 9 only of these regulations shall apply to the corporations, plantations and persons set out in the First Schedule hereto.

(2) These regulations shall not apply—

(a) to crepe rubber prepared by machine processes ;

(b) to paste rubber of all kinds."

Amendment of First Schedule.

3. The First Schedule to the principal regulations is amended by the addition of the following—

- | | |
|--|--|
| "38. Balogun Brothers | 17 Idoluwo Street, Lagos. |
| 39. West Enterprises Corporation Ltd. | 1 Arigbe Road, P.O. Box 344, Warri. |
| 40. William A. Sagay & Sons | Market Street, P.O. Box 29, Sapele. |
| 41. D. O. Oghene & Sons .. | P.O. Box 248, Sapele. |
| 42. Edo Trading Company .. | P.O. Box 136, Benin City. |
| 43. M. J. Oni Trading Company | 43-44 Lagos Street, Benin City. |
| 44. Eke Brothers | Ikpoba Road, P.O. Box 228, Benin City. |
| 45. N. O. Ogbolu & Company | 43 Sakpoba Road, Benin City. |
| 46. Ebial Timber and Rubber Products Company .. | P.O. Box 92, Sapele. |
| 47. Oriwu Commercial Agency | 64 Idoluwo Street, Lagos. |
| 48. Sagay's Export and Import Trading Company .. | P.O. Box 29, Sapele. |
| 49. Eke Brothers Crepeing Factory | P.O. Box 240, Benin City. |
| 50. Omorusi Obazee & Sons .. | No. 27 Upper Ikpoba Road, Benin City. |
| 51. Nigerian Products Exporters Company | No. 7 Eguadase Street, P.O. Box 294, Benin City. |
| 52. Obasuyi Brothers | 12 Ibiwe Street, P.O. Box 193, Benin City. |
| 53. Laibru General Merchants | 40 Balogun Street, Gaizer Building, Lagos. |

54. Southern Nigerian Rubber and Trading Company.. 16 Iwehen Street, Benin City.
55. Humphrey Obasuyi & Sons 17 Upper Wire Road, P.O. Box 245, Benin City.
56. Edga Trading Company.. 21 Ibiwe Street, P.O. Box 52, Benin City.
57. G. A. Logios P.O. Box 87, Aba.
58. Eastern Nigeria Co-operative Rubber Marketing Society Aba."

MADE by the Produce Inspection Board at Lagos, this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary

L0502

L.N. 136 of 1958

PRODUCE INSPECTION ORDINANCE, 1950

(No. 24 of 1950)

Cocoa (Inspection for Export) (Amendment) Regulations, 1958

Commencement : 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Cocoa (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

Citation.

2. Regulation 2 of the Cocoa (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations) (as amended by the Cocoa (Inspection for Export) (Amendment) Regulations, 1956) is amended by the insertion therein in their proper alphabetical order of the following definitions—

Amendment of regulation 2 (No. 28 of 1951) (L.N. 43 of 1956).

"cocoa beans in pod" means mature cocoa seed in the pod in its natural state;

"wet, fully fermented cocoa beans" means mature cocoa beans extracted from the pod and fully fermented, but not thoroughly dry;

"wet, unfermented cocoa beans" means mature cocoa beans extracted from the pod, not fermented and not thoroughly dry. "

3. Regulation 12 of the principal regulations (as amended by the Adaptation of Laws order, 1954) is amended by the addition after the word "Service" in the last line thereof of the words—

Amendment of regulation 12.

"and in the case of the Northern Region, the Secretary for Produce Inspection".

4. Regulation 15 of the principal regulations is revoked and substituted by the following—

"Restriction on possession.

15 (1) No person other than the grower of the cocoa, at his own premises or at other premises approved by a produce officer, or a permitted processor at the premises prescribed in his permit, shall have in his custody, possession or under his control, whether for the use or benefit of himself or of any other person, or servant of any other person, any cocoa which is not thoroughly dry or which contains velvety beans.

(No. 26 of 1951.)

(2) For the purposes of this regulation and of regulation 18, a permitted processor means a person authorised by written permit from an officer of the Agricultural Department of the Region, not below the grade of Principal Agricultural Officer, to purchase and transport cocoa beans in pod, wet, unfermented cocoa beans and wet, fully fermented cocoa beans, and to take all necessary measures to ensure the drying and fermentation of such cocoa at the premises specified in his permit. No premises which are registered under regulation 13 of the Produce Inspection Regulations, 1951, shall be specified in any such permit.

(3) No person shall have in his custody, possession or under his control, whether for the use or benefit of himself or of any other person or as an agent, employee or servant of any other person, any cocoa which contains smoky beans.

(4) Any person contravening this regulation shall be liable on summary conviction to a fine of one hundred pounds or imprisonment for six months, or to both such fine and imprisonment".

Amend-
ment of
regula-
tion 18.

5. Regulation 18 of the principal regulations is amended—

(a) by the deletion of the words "smoky or" after the word "contains" where it first appears in paragraph (1);

(b) by the addition at the end of paragraph (1) of the following proviso—

"Provided that a permitted processor of cocoa may transport cocoa in pod, or wet, unfermented cocoa beans or wet, fully fermented cocoa to the premises specified in his permit."

MADE by the Produce Inspection Board at Lagos this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary