

L.N. 192 of 1959

NIGERIA (CONSTITUTION) ORDERS IN COUNCIL, 1954 TO 1959

Proclamation of the Area of the Niger Delta



By His Excellency, Sir JAMES WILSON ROBERTSON, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Grand Cross of the Royal Victorian Order, Knight Commander of the Most Excellent Order of the British Empire, Governor-General and Commander-in-Chief of the Federation of Nigeria.

J. W. ROBERTSON,
Governor-General

In exercise of the powers conferred upon the Governor-General by subsection (8) of section 243 of the Nigeria (Constitution) Orders in Council, 1954 to 1959, I, JAMES WILSON ROBERTSON, Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George, Knight Grand Cross of the Royal Victorian Order, Knight Commander of the Most Excellent Order of the British Empire, Governor-General and Commander-in-Chief of the Federation of Nigeria, do hereby, after consultation with the Council of Ministers and with the Governors of the Western Region and the Eastern Region, proclaim that the area of the Niger Delta for the purposes of the Niger Delta Development Board established in accordance with that section shall be—

(a) in respect of the Western Region, the Western Ijaw Division of Delta Province; and

(b) in respect of the Eastern Region, Yenagoa Province, Degema Province and the Ogoni Division of Port Harcourt Province.

GIVEN under my hand and the Public Seal of the Federation of Nigeria the 26th day of August, one thousand nine hundred and fifty-nine.

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GOD SAVE THE QUEEN

L.N. 193 of 1959

CUSTOMS TARIFF ORDINANCE, 1958

Customs Tariff (Duties and Exemptions) (No. 4) Order, 1959

Commencement : 3rd September, 1959

RESOLVED, that, in accordance with section 7 (2) of the Customs Tariff Ordinance, 1958, the Customs Tariff (Duties and Exemptions) (No. 4) Order, 1959 (Legal Notice No. 176 of 1959) (copy laid before the House, 15th August), be confirmed.

DATED this 17th day of August, 1959,

F10251/S. 81

B. ADE MANUWA,
Clerk of the House of Representatives

L.N. 194 of 1959

MOTOR VEHICLES (THIRD PARTY INSURANCE) ORDINANCE (CHAPTER 139)

Motor Vehicles (Third Party Insurance) (Amendment) Regulations, 1959

Commencement : 1st October, 1959

In exercise of the powers conferred by section 23 of the Motor Vehicles (Third Party Insurance) Ordinance (Chapter 139) the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. (1) These regulations may be cited as the Motor Vehicles (Third Party Insurance) (Amendment) Regulations, 1959, and shall be applicable to the Federation of Nigeria.

(2) These regulations shall come into operation on the 1st October, 1959.

2. Regulation 8 of the Motor Vehicles (Third Party Insurance) Regulations, 1948, is amended by the insertion at the end of paragraph (1) of the following—

“or, where a certificate authorises the use of a motor vehicle for carrying passengers for hire or reward, it shall be printed and completed over strong green paper or similar material.”

MADE at Lagos this 3rd day of September, 1959.

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

EXPLANATORY NOTE

The purpose of these Regulations is to provide for separate identification (by colour) of certificates of insurance issued in respect of motor vehicles used for carrying passengers for hire or reward.

INCOME TAX ORDINANCE (CAP. 92)

Authorised Deductions (Nigerian Railway Corporation) Rules, 1959

Commencement : 1st April, 1955

In exercise of the powers conferred by subsection (1) of section 5, paragraph (k) of subsection (1) and subsection (2) of section 10 of the Income Tax Ordinance, the Governor-General, after consultation with the Council of Ministers has made the following rules—

1. (1) These rules may be cited as the Authorised Deductions (Nigerian Railway Corporation) Rules, 1959, and shall be deemed to have come into operation on the 1st April, 1955.

Citation,
commence-
ment and
application.

(2) These rules shall be of Federal application.

2. Under section 10 of the Income Tax Ordinance, in ascertaining the income of the Nigerian Railway Corporation (in these rules called "the Corporation") from the railway business of the Corporation there shall be deducted—

Authorised
deductions.

(a) for any period, any interest payable by the Corporation during such period to the Government of the Federation in respect of the Fixed Interest "A" Stock, the Fixed Interest "B" Stock and the Variable Interest Stock issued by the Corporation on the first day of October, 1955;

(b) for any period, being the appropriate period for the computation of such income for a year of assessment, such amount for depreciation in the value of such assets of the Corporation as are specified in the Schedule to an Agreement dated the 29th day of August, 1957 and made between the Government of the Federation of Nigeria and the Corporation (which Agreement relates, *inter alia*, to the terms upon which certain assets formerly owned by that Government vested in the Corporation upon its vesting day), as shall be ascertained in accordance with the terms of that Agreement;

(c) for any period, being the appropriate period for the computation of such income for a year of assessment, such amount for depreciation in the value of such assets of the Corporation as are specified in the amendment to the said Agreement dated the 29th day of August, 1957, between the Government of the Federation of Nigeria and the Nigerian Railway Corporation.

MADE at Lagos this 26th day of August, 1959.

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

EXPLANATORY NOTE

These rules make provision for the income tax allowances authorised to be made in respect of certain interest payments and capital depreciation, and constitute part of the general settlement made between the Federal Government and the Corporation.