The following Bills, will in due course be presented to the House of Representatives for enactment, are published for general information.

# CITIZENSHIP AND LEADERSHIP TRAINING CENTRE ORDINANCE, 1960

## ARRANGEMENT OF CLAUSES

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Schedule

## FOR

An Ordinance to provide for a Training Centre for the Development of Citizenship and Leadership, for the Establishment of a Management Committee, and for Other Purposes connected therewith.

Title.

Whereas a Training Centre for the development of citizenship and leadership in and for the public benefit is and for some time heretofore has been operating in Nigeria under the name of the Man C'War Bay Training Centre, and it is expedient that other provision be made therefor and that

payments to and acts by that training centre be validated:

Preamble.

BE IT THEREFORE ENACTED by the Legislature of the Federation of Nigeria as follows:—

Enactment.

1. This Ordinance may be cited as the Citizenship and Leadership Training Centre Ordinance, 1960, and shall be of Federal application.

Short title.

Interpretation.

- 2. In this Ordinance unless the context otherwise requires,—
- "the Centre" means the Citizenship and Leadership Training Centre under this Ordinance;

"the Committee" means the Citizenship and Leadership Training Centre Minagement Committee established under this Ordinance;

"the Gazette" means the Federation of Nigeria Official Gazette;

"the Minister" means the Federal Minister charged with responsibility for education;

"Nigeria" means the Colony and the Protectorate together with the Cameroons;

"the Principal" means the Principal of the Citizenship and Leadership Training Centre.

- 3. (1) The Training Centre operating in Nigeria in and for the public benefit by developing principles of citizenship and leadership and known as the Man O'War Bay Training Centre shall, on the passing of this Ordinance, be called the Citizenship and Leadership Training Centre; and under that name shall continue to exist and be located in such place or places in Nigeria as the Minister from time to time by order in the Gazette may declare.
- (2) The Citizenship and Leadership Training Centre shall for all purposes be deemed to be a charitable organisation.
- 4. (1) There is hereby established a Committee to be known as the Citizenship and Leadership Training Centre Management Committee which shall be charged with the general management and control of the Centre subject to the provisions of this Ordinance.
- (2) The Committee shall be a body corporate with perpetual succession and a common seal, and be capable of suing and being sued, and doing and suffering all such other things as bodies corporate may lawfully do and suffer.
  - (3) The Committee shall consist of-
  - (a) three members appointed by the Minister of whom one shall be nominated from each of the Northern, Eastern and Western Regions by the respective Governors;
  - (b) one person nominated by the Lagos Chamber of Commerce and appointed by the Minister;
    - (c) the Chief Federal Adviser on Education;
    - (d) the Permanent Secretary to the Ministry of Education;
  - (e) five fit persons from time to time appointed by the Minister where he is satisfied that they are persons concerned with or interested in training organisations or youth organisations.
- (4) The Chairman shall be appointed by the Minister from amongst the members of the Committee; and members appointed otherwise than by office shall hold office as members during the pleasure of the Minister.
- (5) All appointments under this section otherwise than by office shall be published in the Gazette.

Power to co-opt.

5. The Committee may from time to time co-opt any person or persons not exceeding two in number to assist the Committee; and any person co-opted may take part in the deliberations of the Committee but shall not be deemed to be a member of the Committee for the purposes of voting at a meeting.

Training Centre.

Citizenship

Leadership

Committee.

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Training

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Citizenship

Leadership

and

6 (1) If any member of the Committee appointed otherwise than by office is incapacitated by illness, absence, or other sufficient cause from performing the duties of his office, the Minister may by notice in the Gazette appoint a deputy to act for that member during his incapacity, and any such deputy shall, while he acts as such, be deemed to be a member of the Committee.

Deputies of members.

- (2) No appointment of a deputy and no acts done by him as such, and no act done by the Committee while any deputy is acting as such, shall in any proceedings be questioned on the ground that the occasion for his appointment had not arisen or had ceased.
- (3) Any member appointed by office may, where likewise incapacitated, by writing for any meeting nominate a substitute officer; and the provisions as to deputies under this section shall extend and apply where the Chairman or other person presiding is notified of the nomination of the substitute officer at the meeting attended.
- 7. (1) Any member of the Committee appointed otherwise than by office may resign his office by writing addressed to the Minister.

Extraordinary vacancies.

- (2) If any member of the Committee is absent without leave from two consecutive ordinary meetings of the Committee, or is guilty of misconduct in his office as a member, he shall be deemed to have become incapable under this Ordinance of holding office as a member of the Committee.
- (3) If any member dies, or resigns or is removed from office, the vacancy created shall be deemed to be an extraordinary vacancy.
- (4) An extraordinary vacancy shall be filled by the appointment of some person in the same manner as the appointment of the vacating member.
- (5) The powers of the Committee shall not be affected by any vacancy in the membership thereof.
- 8. (1) The Committee shall meet not less than twice in every year for the despatch of business at such times and places as the Chairman may from time to time appoint.

Meetings of Committee.

- (2) The Chairman may, and on the request in writing of six members of the Committee shall, call a special meeting of the Committee at such time and place as he may appoint.
- (3) If the Chairman for any reason fails to call a meeting the power shall be exercisable by the Minister.
- (4) At every meeting of the Committee the Chairman shall preside, and in his absence the Committee shall appoint one of the members to act as Chairman of the meeting.
- (5) All questions arising at any meeting of the Committee shall be decided by a majority of the valid votes recorded at the meeting.
  - (6) Six members shall form a quorum at any meeting of the Committee.
- (7) The Chairman or other person presiding at any meeting shall have a deliberative vote and, in the case of an equality of votes, he shall also have a casting vote.
- 9. Minutes of the proceedings of every meeting of the Committee shall, be regularly entered in a book to be kept for the purpose, and shall, after approval, be signed by the Chairman at the next ensuing meeting.

Minutes.

Standing Orders.

- 10. (1) The Committee may from time to time make Standing Orders not inconsistent with this Ordinance, to regulate its proceedings and the proceedings of any sub-committee. Any Standing Order may at any time be amended, varied or revoked by the Committee.
- (2) Standing Orders when made shall be observed and be binding upon the Committee and any sub-committee of the Committee.

Powers of Committee.

- 11. Subject to any direction given from time to time by the Minister, the Committee may—
  - (a) enter into contracts and do all things necessary for the purposes of this Ordinance;
    - (b) acquire and hold movable or immovable property;
  - (c) with the approval in writing of the Minister sell, mortgage, lease, transfer or otherwise deal with immovable property;
    - (d) sell or otherwise deal with any movable property;
  - (e) borrow at interest, on the security of any land or movable property of the Committee, such moneys as the Committee may from time to time require for the purposes of this Ordinance;
    - (f) from time to time invest the funds of the Committee as it thinks fit;
    - (g) appoint sub-committees from amongst its members-
    - (i) to inquire into and report to the Committee on matters affecting the functions of the Committee, or
    - (ii) to deal with matters of an urgent or local nature where directed or approved by the Chairman of the Committee, subject to such conditions as he may by writing impose;
    - (h) advise the Principal as and when necessary.

Funds of the Committee shall include—
Committee. (a) all maneys raised for the general purposes of the C

- (a) all moneys raised for the general purposes of the Centre;
- (b) all moneys accruing to the Committee on behalf of the Centre by any means including grants-in-aid, endowments and donations;
  - (c) all charges, dues or amounts recovered by the Committee;
  - (d) all interest on moneys invested by the Committee.
- (2) The funds of the Committee shall, subject to the approval of the Minister, be applied by the Committee for the purposes of this Ordinance. The approval of the Minister may be general or specific in any case.
- (3) The Committee may from time to time out of its funds pay the reasonable expenses of members of the Committee incurred by them in the performance of any duty under this Ordinance.

Moneys to be banked.

13. All sums of money received on account of the Centre by the Committee shall, unless the Committee otherwise directs, be paid into such bank as may be approved by the Committee, for the credit of its general, current or deposit accounts.

Accounts and Audit.

- 14. (1) The Committee shall cause to be prepared not later than the 30th day of September in each year,—
  - (a) a statement showing the income and expenditure of the Centre for the year ended 31st day of March immediately preceding; and

- (b) a statement of the assets and liabilities of the Centre as at the 31st day of March immediately preceding; and
- (2) Every statement under this section shall be audited in such manner as the Governor-General may direct, and be published as the Minister may, from time to time, prescribe.
  - 15. (1) The Committee shall-

Estimates.

Staff.

- (a) review and approve annually a general programme of the activities to be conducted by the Centre based on the recommendations of the Principal;
- (b) cause to be prepared not later than the 1st day of September in every year a statement of the expenditure necessary to carry out the approved programme for the next financial year;
- (c) consider annual and other reports by the Principal on the progress of the work of the Centre and the expenditure and liabilities incurred.
- (2) The programme as approved together with the estimates and the reports of the Principal shall be forwarded by the Committee to the Minister, with such other information as the Committee thinks fit.
- 16. (1) Subject to the provisions of this Ordinance, members of the staff and servants of the Centre shall be appointed or employed as the case may be,—

(a) as to the Principal, and such instructors as may be required from time to time, by the Committee;

- (b) as to servants of the Centre and non-pensionable members of the staff whose wages and salaries do not exceed three hundred and forty-eight pounds per annum, or the maximum of whose salary scales (if any) does not exceed three hundred and forty-eight pounds per annum, by the Principal;
- (c) as to other members of the staff, by the Committee on the recommendation of the Principal.
- (2) For the purposes of this section, all persons holding office on the staff or employed as servants of the Centre on the coming into operation of this Ordinance shall be deemed to have been duly appointed or employed as the case may be under this section:

Provided that nothing in this Ordinance shall be construed so as to preclude the dismissal of any person in the ordinary course of the business of the Centre.

17. (1) Subject to the provisions of section 16, the Committee may, with the approval of the Governor-General, appoint such persons as it thinks fit as members of the staff of the Centre to the pensionable appointments specified in the first column of the Schedule to this Ordinance; but nothing in this subsection shall authorise appointments in excess of the maximum number specified in the second column of the Schedule. Appointments under this subsection shall be upon conditions as to probationary service, confirmation, and other cognate matters as may from time to time be prescribed by the Committee.

(2) The Governor-General, after taking into account any existing rights may, at any time, upon the recommendation of the Committee, by notification in the Gazette, vary the Schedule to this Ordinance by the addition of any office under the Committee and the maximum number of appointments

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appoint-

that may be made to such offices, or by grouping two or more offices and by fixing the maximum aggregate number of appointments that may be made to offices so grouped, or by removing any office therefrom, or by altering the maximum number of new appointments that may be made to a new office.

Power to declare pensionable offices.

- 18. (1) It shall be lawful for the Governor-General by order published in the Gazette to declare any office under this Ordinance to be a pensionable office for the purposes of the Pensions Ordinance. The provisions of the Pensions Ordinance shall apply or continue to apply to employees under this Ordinance who are confirmed in offices declared under this subsection to be pensionable, as if such employees were serving in a civil capacity in a pensionable office under the Government of the Federation of Nigeria; and for the purposes of this subsection, the Pensions Ordinance shall have effect as if in paragraph 1 of section 7, and subsection (1) of section 9 of that Ordinance the words "the Citizenship and Leadership Training Centre Management Committee established under the Citizenship and Leadership Training Centre Ordinance 1960" were substituted for the words "Governor-General" wherever the words "Governor-General" appear therein.
- (2) Nothing in this section shall be construed to prevent the appointment of a person to a pensionable office on terms which preclude the grant of a pension under the Pensions Ordinance to such a person in respect of his service in that office.

Allowances etc.

19. Annual Allowances and gratuities may be granted to non-pensionable employees under this Ordinance as if they were employed in the service of the Government of the Federation of Nigeria, and were subject to rules or other authorities applicable to employees of such Government relating to the grant of allowances and gratuities, and for the time being in force.

Payment of pensions etc.

- 20. (1) There shall be charged on and be paid out of the revenue of the Federation all sums of money from time to time required to pay any pension authorised under this Ordinance.
- (2) For the purposes of this section, "pension" includes any gratuity, allowance or retiring benefit.

Application of Widows' and Orphans' Pensions, Ordinance.

- 21. (1) The provisions of the Widows' and O-phans' Pensions Ordinance (in this section called the Ordinance) shall apply or continue to apply to members of the staff of the Centre who, if they were in the public service of Nigeria would be deemed to be European officers within the meaning of the Ordinance, in the same manner and to the same extent as they would apply to such members of the staff if they were in the public service of the Federation.
- (2) In the application of the Ordinance to members of the staff of the Centre, it shall be interpreted with such verbal adaptations and modifications not affecting the substance thereof as are necessary to render the Ordinance conveniently applicable.

Staff control. 22. (1) Every employee under this Ordinance whose annual salary is not less than three hundred and forty-eight pounds or whose appointment provides for increases in salary, and who in either case may receive a maximum annual salary in excess of five hundred and seventy-five pounds shall be subject to the authority of the Committee:

Provided that nothing in this subsection shall authorise the dismissal of any such person without the approval of the Minister who may make such enquiries as he thinks fit.

- (2) Every employee under this Ordinance whose annual salary is less than three hundred and forty-eight pounds, or whose appointment contains provisions for increases in salary not exceeding a maximum of three hundred and forty-eight pounds, or who is paid otherwise than in terms of an annual salary, shall be subject to the authority of the Principal who may from time to time give such directions as he thinks fit for the purposes of maintaining proper discipline. Nothing in this subsection shall authorise the dismissal of a pensionable member of the staff without the approval of the Committee.
- 23. (1) The Committee or any person authorised by the Committee may enter upon any land and may do there such things as are necessary for purposes incidental to a training programme of the Centre.
- (2) In the exercise of its powers under this section, the Committee or the Principal on behalf of the Committee as the case may be, shall give notice to the occupier of any land of the intention to enter; and where entry is made as little damage as possible shall be done. Compensation for any damage caused by the exercise of its powers under this section shall be paid by the Committee.
- 24. For the removal of doubts, all payments heretofore made to the Man O'War Bay Training Centre and all acts done by any committee on behalf of that training centre before the passing of this Ordinance, are hereby validated and declared to have been lawfully made or done.

Validation of payments etc.

25. The Committee may make regulations prescribing the fees to be charged to students and sponsors for training by the Centre, and for the due administration and discipline of the Centre. When approved by the Minister the regulations shall be published in the Gazette.

Regulations

## SCHEDULE

(section 17)

Pensionable appointment

Maximum number of appointments

Principal Assistant Instructor 1

## Objects and Reasons

For some years there has been operating in the Southern Cameroons a centre which provides training in citizenship and leadership; and for divers reasons it is essential that the aims and objects sought to be achieved by means of such training should be given statutory recognition. This Bill seeks to give such recognition accordingly but in more general terms, since it may be necessary at some future date to provide an alternative site or sites for the training centre. Most of the clauses deal with the powers to be conferred upon a committee which by clause 4 is to be given legal status as a body corporate to manage the affairs of the training centre.

In the course of training it may be necessary from time to time to enter upon land other than that of the training centre and clause 23 seeks to provide the necessary authority. And because of doubts which have arisen, it is essential to validate payments to the present training centre or its committee made by divers means in the past and also to validate acts done in purported exercise by such committee of its powers. This, clause 24 seeks to do.

AN ORDINANCE TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT

Title.

ORDINANCE, 1958 (No. 55 of 1958).

Commencement. Enactment.

Short title

and application.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows:

1

1. This Ordinance may be cited as the Customs and Excise Management (Amendment) (No. 2) Ordinance, 1960, and shall be of Federal application.

Amendment of sec. 2. No. 55 of 1958.

2. Section 2 of the Customs and Excise Management Ordinance, 1958 (hereinafter referred to as the principal Ordinance) is amended by the insertion in the definition of "goods" after the word "articles", of the following-"produce,",

Amendment of sec. 24.

- 3. Section 24 of the principal Ordinance is amended by the addition after subsection (7) of the following new subsection—
  - "(8) The Board may by notice in writing direct that within such time of the arrival of a ship or aircraft to which this section applies as may be specified in the notice, the person administering the area within which the discharge of the ship or aircraft took place, or the owner of the ship or aircraft either by himself or by his agent, shall deliver to the proper officer, with such documents and additional information as the Board may specify in the notice, copies of the report of the ship or aircraft made in accordance with subsection (1). If any person fails to comply with any such direction given by the Board, he shall be liable to a fine of one hundred pounds".

Amendment of sec. 40.

4. Section 40 of the principal Ordinance is amended by the deletion from subsection (1) of the words "it may permit the goods to be delivered on importation," and the substitution therefor of the following—

"or consumed on board the importing ship or aircraft, it may permit the goods to be delivered on importation, or to remain on board the importing ship or aircraft for re-exportation or consumption on board as the case may be,".

Amendment of sec. 53.

5. Section 53 of the principal Ordinance is amended by the deletion from subsection (1) of paragraph (c).

Addition of new sec. 53A.

6. The principal Ordinance is amended by the addition after section 53 of the following new section—

"Power to require list of cargo exported.

- 53A. (1) The Board may by notice in writing direct that either before or within such period after the clearance of any exporting ship as may be specified in the notice, the ship's master or agent shall deliver to the proper officer a full list of all cargo carried in such ship in such form and manner and with such documents and additional information as it may specify in the notice.
- (2) If any person fails to comply with any direction given by the Board under this section, he shall be liable to a fine of one hundred pounds, and any goods in respect of which the offence was committed shall be liable to forfeiture.".

Amendment of sec. 66.

- 7. Section 66 of the principal Ordinance is amended by-
- (a) the repeal of subsection (1) and the substitution therefor of the following new subsection—
  - "(1) Any person who has entered or is about to leave Nigeria shall declare and produce to the proper officer at such places and in such manner as the Board may direct, all goods imported or to be exported by him, shall answer all questions put to him by the proper officer with respect to such goods, and shall not remove such goods from the place of examination without the permission of the proper Officer.";
- (b) the repeal of subsection (3) and the substitution therefor of the following new subsection—
  - "(3) Any person who contravenes or fails to comply with the provisions of subsection (1) shall be liable to a fine of six times the value of the baggage or article in respect of which the offence is committed or two hundred pounds, whichever is the greater.".

8. The principal Ordinance is amended by the addition after section 102 of the following new section—

Addition of new sec.

"Remission of excise duty on beer for export or loading as stores. 102A. The Board may, subject to such conditions as it sees fit to impose, allow beer brewed in Nigeria to be delivered from the brewery of manufacture for exportation or loading as stores in accordance with the customs and excise laws, without payment of the excise duty chargeable thereon.".

Amendment of sec. 127.

9. Section 127 of the principal Ordinance is amended by being renumbered as subsection (1) of section 127 and the addition of the following new subsection—

"(2) In all final calculations of duties, rents, drawbacks and other charges fractions of a penny shall be disregarded."

### Objects and Reasons

This Bill seeks to amend the Customs and Excise Management Ordinance, 1958 (No. 55 of 1958) as follows:

Clause 2.—The definition of "goods" is amended so as to include produce.

Clause 3.—To ensure that all goods reported as being on board an importing ship or aircraft for discharge in a Nigerian port are entered and cleared according to law, it is considered that the owner or agent of the ship or aircraft or when appropriate the Nigerian Ports Authority, should be required to supply the Board on request with a copy of the original ship's or aircraft's report with each item annotated with the relevant entry number, together with a copy of each entry concerned. The amendment provides the Board with the necessary authority to demand the observance of this procedure.

Clause 4.—This amendment legalises the present practice of allowing goods which remain on board an importing ship or aircraft for re-exportation or consumption in the same ship or aircraft to be exempted from payment of import duties.

Clauses 5 and 6.—The amendment in Clause 6 empowers the Board to obtain particulars of entry numbers and copies of the entries themselves covering goods loaded into an exporting ship. The information so required is similar to that stipulated for imported cargo in the amendment contained in Clause 2. The power of the Governor-General to make regulations to the same effect contained in section 53 (1) (c) thus becomes unnecessary and is removed by Clause 5.

Clause 7.—The existing law merely requires passengers to answer questions put to them by the proper officer with regard to their baggage and to produce such goods to him as he may require. It is necessary therefore in any prosecution to establish that the relevant question was in fact asked. In order to avoid having to give evidence of this nature, this amendment seeks to place an obligation on the passenger to declare to the proper officer all goods imported or to be exported.

Clause 8.—There is at present no provision for any remission on the excise duty due on beer brewed in Nigeria which is exported or loaded as ships' stores. This amendment so provides.

Clause 9.—The previous Customs legislation provided for fractions of a penny to be disregarded in the final calculations of duty or other charges. The amendment introduces a similar provision into the existing ordinance.

F. S. OKOTIE-EBOH, Minister of Finance, Federation of Nigeria

FOR

AN ORDINANCE TO ENABLE NIGERIA TO BECOME A MEMBER OF THE INTERNATIONAL MONETARY FUND, THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT, THE INTERNATIONAL FINANCE CORPORATION AND THE INTERNATIONAL DEVELOPMENT ASSOCIATION.

Title.

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Commencement.

Whereas pursuant to the Articles of Agreement drawn up at the United Nations Monetary and Financial Conference held in the year nineteen hundred and forty-four at Bretton Woods in New Hampshire in the United States of America two international bodies known as the International Monetary Fund and the International Bank for Reconstruction and Development were established:

Preamble.

AND WHEREAS pursuant to the Articles of Agreement approved by the executive directors of the said International Bank for Reconstruction and Development in the year nineteen hundred and fifty-five an international body known as the International Finance Corporation was established:

AND WHEREAS pursuant to the Articles of Agreement approved by the executive directors of the said International Bank for Reconstruction and Development in the year nineteen hundred and sixty an international body known as the International Development Association is about to be established:

AND WHEREAS copies of the texts of all the said Agreements have been laid before the Legislature of the Federation of Nigeria:

AND WHEREAS it is expedient that the Government of the Federation of Nigeria, on the attainment of independent status in the year nineteen hundred and sixty, should be a member of each of the said international bodies:

AND WHEREAS in pursuance of the said several Articles of Agreements the said international bodies have each prescribed terms and conditions on which the Government of the Federation of Nigeria may become a member thereof and on which the said relevant Articles of Agreement relating thereto may be signed on behalf of the Government of the Federation of Nigeria, except that the International Development Association has not prescribed such terms and conditions:

Enactment.

Now THEREFORE, BE IT ENACTED by the Legislature of the Federation of Nigeria as follows:—

- This Ordinance may be cited as the International Financial Organisations Ordinance, 1960, and shall apply throughout the Federation.
  - 2. In this Ordinance, unless the context otherwise requires—

"Association" means the International Development Association;

"Association Agreement" means the articles of agreement for the establishment and operation of the Association;

"Bank" means the International Bank for Reconstruction and Development;

"Bank Agreement" means the articles of agreement for the establishment and operation of the Bank;

"Corporation" means the International Finance Corporation;

"Corporation Agreement" means the articles of agreement for the establishment of the Corporation;

"Federal Government" means the Government of the Federation of Nigeria;

"Federation" means the Federation of Nigeria;

"Fund" means the International Monetary Fund;

"Fund agreement" means the articles of agreement for the establishment of the Fund;

"Minister" means the Minister of the Federation charged with responsibility for matters relating to finance.

3. Subject to the provisions of section 6, the Minister is hereby authorized on behalf of the Federal Government to sign the Fund Agreement, the Bank Agreement, the Corporation Agreement and the Association Agreement and to deposit, in the cases of the Fund Agreement and the Bank Agreement, with the Government of the United States, and, in the cases of the Corporation Agreement and the Association Agreement, with the Bank, instruments of acceptance of the said agreements and of the terms and conditions respectively prescribed thereunder relating to the admission of the Federal Government to membership, or by instruments under his hand, to empower such person as may be named in such instruments to sign the said Agreements and to deposit the said instruments of acceptance as aforesaid.

Short title.

Interpretation.

Authorization for signing of the agreements. 4. (1) There shall be paid out of the Development Fund or the Consolidated Revenue Fund, on the warrant of the Minister, all sums required for the purposes of paying—

Financial provisions.

(a) the subscription payable to the Fund in accordance with section 2 of Article II of the Fund Agreement and the Resolution of the Board of Governors of the Fund relating to membership of the Federation in the Fund;

(b) any sums payable to the Fund under paragraph (b) or paragraph (d) of section 8 of Article IV of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to changes in the paragraph of the Fund Agreement (which relates to change of the paragraph of the paragrap

in the par or foreign exchange values of currencies of members);

(c) any sums required for implementing the guarantee required by section 3 of Article XIII of the Fund Agreement, that is to say, a guarantee of the assets of the Fund against loss resulting from failure or default of the depository designated by the Federal Government under the said Article;

(d) any compensation required to be paid to the Fund or to any member thereof under Schedule D of the Fund Agreement (which relates to the withdrawal of members from the Fund) or under Schedule E thereof

(which relates to the liquidation of the Fund);

(e) the moneys on account of the subscription for shares in the Bank under Article II of the Bank Agreement, (including any sums payable to the Bank under section 9 of that Article relating to changes in the par or foreign exchange values of currencies of members) and the Resolution of the Board of Governors of the Bank relating to membership of the Federation in the Bank;

(f) any amounts required to be paid to the Bank under head (iv) of

paragraph (c) of section 4 of Article VI of the Bank Agreement;

(g) the moneys payable on account of the subscription for shares in the Corporation under Article II of the Corporation Agreement and the Resolution of the Board of Governors of the Corporation relating to membership of the Federation in the Corporation not exceeding in the aggregate the sum of three hundred and sixty-nine thousand United States Dollars;

(h) any amounts required to be paid to the Corporation under head (iii) of paragraph (c) of section 4 of Article V of the Corporation Agreement;

(i) subject to the provisions of section 6, all sums required to be paid on behalf of the Federal Government under the Association Agreement, that is to say—

(I) paragraph (a) to (d) or section 2 of Article II (which relate to the initial subscription of members);

(II) paragraph (a) of section 2 of Article IV (which relates to changes in the par or foreign exchange value of currencies of members);

(j) any amounts or charges required to be paid to the Fund, the Bank, the Corporation or the Association, such amounts or charges being incidental to the Federal Government's membership thereof respectively, or to the operations or transactions in relation thereto;

and for the purpose of providing any sums to be paid out of the Development Fund of the Federation or the Consolidated Revenue Fund of the Federation as aforesaid moneys may, if required, from time to time, be borrowed in the manner provided in the Treasury Bills Ordinance, 1959, or the Local Loans (Registered Stock and Securities) Ordinance (but without prejudice to any other method of raising the moneys) without any authorization of the Legislature other than this section and any moneys so borrowed shall be paid into the Consolidated Revenue Fund of the Federation.

Cap. 20 (1948 Edition).

- (2) The Minister may, if he thinks fit so to do, create and issue to the Fund, the Bank or the Association, in such form as he thinks fit, any such non-interest-bearing and non-negotiable notes or other obligations as are provided for by section 5 of Article III of the Fund Agreement, by section 12 of Article V of the Bank Agreement and by paragraph (e) of section 2 of the Association Agreement (which sections relate to the acceptance by the Fund, the Bank, or the Association, as the case may be, of notes or similar obligations in place of currency), and the sums payable under such notes or obligations so created and issued shall be charged on the Consolidated Revenue Fund of the Federation.
- (3) Any sums received by the Federal Government from the Fund (other than sums received by reasons of the operations or transactions under Article V of the Fund Agreement), any sums received by the Federal Government from the Bank or the Corporation on account of its subscriptions to the capital stock thereof and any sums received by the Federal Government from the Association on account of its subscription therein or of supplementary resources provided by it, shall be paid into the Consolidated Revenue Fund of the Federation.

Status and immunities of organisations.

5. (1) The juridical personality of the Fund, the Bank, the Corporation and the Association is recognized by the Federation and in particular the capacity to contract; to acquire and dispose of immovable and movable property; and to institute legal proceedings. The provision regarding judicial process contained in section 3 of Article II of the Fund Agreement, in section 3 of Article VII of the Bank Agreement, in section 3 of Article VI of the Corporation Agreement and in section 3 of Article VIII of the Association Agreement respectively, shall have the force of law in the Federation.

Ordinance No. 25 of 1947.

(2) Without prejudice to the powers conferred by section 3 of the Diplomatic Privileges (Extension) Ordinance, 1947, the Governor-General shall by Order make such provisions as are necessary for carrying into effect any of the provisions of the Fund Agreement, the Bank Agreement, the Corporation Agreement and the Association Agreement, relating to the status, immunities and privileges of the Fund, the Bank, the Corporation and the Association and their respective governors, executive directors, directors, alternates, officers and employees, or any of the provisions of the Fund agreement as to the unenforceability of exchange contracts.

Certain provisions not to take effect.

6. For the avoidance of doubts as to the effect of certain provisions of this Ordinance, all references to, and all acts authorized to be done in relation to, the Association in this Ordinance shall not have effect or be done, as the case may be, unless and until the Governor-General declares by notice in the Gazette that the Association is established and thereafter all such references and all such acts shall have effect or be done, as the case may be, as from such day as the Governor-General shall declare by the same or a subsequent notice in the Gazette.

#### Objects and Reasons

The purpose of this Bill is clearly set out in the Preamble.

While clauses 1-5 make provisions, among others, for the International Development Association, clause 6 seeks to delay the effect of such provisions until such time as the Association is formally established.

> F. S. OKOTIE-EBOH, Minister of Finance, Federation of Nigeria

FOR-

An Ordinance to amend the Government Securities Ordinance.

Commence-

[1st October, 1960]

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

Title.

1. (1) This Ordinance may be cited as the Government Securities (Amendment) Ordinance, 1960, and shall come into operation on the 1st October, 1960.

Short title,

ment and

application.

- (2) This Ordinance shall be of Federal application.
- 2. Section 2 of the Government Securities Ordinance (Hereinafter referred to as the principal Ordinance) is amended by the deletion of the expression "1877 to 1900" and the substitution therefor of the following—

Amendment of section 2.

"1877 to 1948".

- 3. Section 3 of the principal Ordinance is repealed and replaced by the following section—
  - "Application 3. This Ordinance applies to all securities created or issued on behalf of the former Government of the Colony of Lagos or of the former Government of the Colony of Southern Nigeria or of the former Government of the Colony or of the Government of the Federation, to which for the time being the Colonial Stock Acts apply, and which are for the time being registered in the United Kingdom in accordance with the provisions of those Acts, each and all of which securities are hereinafter referred to as Government securities."

Amendment of section 4.

- 4. Section 4 of the principal Ordinance is amended by the deletion of the words "Government of the Colony" and the substitution therefor of the following—
  - "Government of the Federation".

Repeal and replacement of section 6.

- 5. Section 6 of the principal Ordinance is repealed and replaced by the following section—
- "Certain Legislation to be agreed with the United Kingdom Government.
- 6. Legislation which appears to Her Majesty's Government in the United Kingdom to alter any of the provisions affecting Government securities to the injury of holders or to involve a departure from the original contract in regard to those securities, shall not be submitted to the Governor-General for his assent except after agreement with Her Majesty's Government in the United Kingdom, and if attention is drawn to any such legislation as aforesaid after the passing thereof, the Government of the Federation will take the necessary steps to ensure such amendment as may be requested by Her Majesty's Government in the United Kingdom."

## Objects and Reasons

The object of this Bill is to amend the Government Securities Ordinance, which relates to the investment of trust and other funds in the United Kingdom in Nigerian Government securities, with effect from 1st October, 1960, so as to reflect Nigeria's independent status in the Commonwealth.

F. S. OKOTIE-EBOH, Minister of Finance, Federation of Nigeria

FOR

An Ordinance to authorise the Borrowing of a Sum not exceeding Three Million Pounds from Her Majesty's Government for Purposes in connection with the Development Programmes of Regional Governments, and to repeal the Loan (Regional Development) Ordinance, 1960

Title.

Commence-

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment,

1. This Ordinance may be cited as the Loan (Regional Development) (No. 2) Ordinance, 1960, and shall be of Federal application.

Short title and application.

Power to raise loan.

7 & 8 Eliz. 2 Ch. 71.

Application of loan.

- 2. The Government of the Federation may from time to time raise a sum or sums of money not exceeding in the whole the sum of three million pounds sterling by means of a loan made by the Secretary of State with the approval of Her Majesty's Treasury in accordance with section 2 of the Colonial Development and Welfare Act, 1959.
- 3. The sum or sums raised under the provisions of this Ordinance shall be appropriated and applied for lending, in accordance with such terms and conditions as may be approved by the Minister of the Federation charged with responsibility for matters relating to finance, to the Government of any Region, if a law has been enacted by the Legislature of that Region—
  - (a) empowering the Government of that Region to borrow money from the Government of the Federation;
  - (b) providing for repayment by equal annual instalments of principal and interest combined to extinguish the loan within an appropriate period; and
  - (c) providing that the purposes to which any such loans may be applied shall be limited to meeting in whole or part capital expenditure comprising part of a development programme set out in the Capital Estimates and approved by the Legislature of that Region.

Repayment.

4. The sum or sums raised under the provisions of this Ordinance shall be repaid by equal annual instalments of principal and interest combined to extinguish the loan within a period to be agreed between the said Minister and the Secretary of State, and such payments shall commence on the first anniversary of the date of issue of any such loan or loans.

Certain development programmes approved.

5. It is hereby declared that the development programmes set out in the Capital Estimates approved by the Legislature of the Northern Region and the Capital Estimates approved by the Legislature of the Eastern Region for the year commencing 1st April, 1960, are approved by the Legislature of the Federation for the purposes of section 2 of the said Act.

Repeal. No. 9 of 1960.

6. The Loan (Regional Development) Ordinance, 1960, is repealed.

#### Objects and Reasons

The purpose of this Ordinance is to authorise the borrowing of three million pounds by way of Exchequer Loan in the period prior to Independence from the United Kingdom Government, the agreement for which was announced in August last year. Its provisions will replace those of the Loan (Regional Development) Ordinance, 1960 (Ordinance No. 9 of 1960) and will differ in that the loans will be made in the first place to the Federal Government for re-lending to Regional Governments instead of to Regional Governments direct.

FOR '

AN ORDINANCE TO AMEND THE INCOME TAX ADMINISTRATION ORDINANCE, 1958 (No. 39 of 1958)

1

1950 (110. 59 01 1950)

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

1. This Ordinance may be cited as the Income Tax Administration (Amendment) Ordinance, 1960, and shall be of Federal application.

2. Section 11 of the Income Tax Administration Ordinance, 1958 (hereinafter referred to as the principal Ordinance) is amended by the substitution of a semi-colon for the fullstop at the end of subsection (3) and the insertion in that subsection after paragraph (f) of the following new paragraph—

"(g) shall make a declaration of secrecy before a magistrate in the form set ou in the Fourth Schedule.".

Commence -

Title.

ment. Enactment.

Dilactificate.

Short title and appli cation.

Amendment of section 11 No. 39 of 1958.

Amendment of section 14.

- 3. Section 14 of the principal Ordinance is amended by-
- (a) the deletion from paragraph (a) of subsection (4) of the words ", but the Committee shall not have access to any such return, statement or other document in the possession of the Federal Inland Revenue Department":
- (b) the insertion in subsection (4) after paragraph (a) of the following new paragraph-

"(aa) its Secretary shall, at the request of the Chairman of the Committee.—

- (i) make available for scrutiny by the Committee any return, statement, account or other document received by the Federal Inland Revenue Department in connection with the determination of such income;
- (ii) inform the Committee of the assessable income of that person for each of the three preceding years.".

Addition of new section 14A.

4. The principal ordinance is amended by the addition after section 14 of the following new section—

14A. Every member of a Scrutineer Committee shall— "Secrecy.

- (a) for the purposes of subsection (1) of section 4 of the principal Ordinance, be deemed to be employed in the administration of that Ordinance; and
- (b) for the purposes of subsection (2) of that section, be deemed to have possession of any return, statement, account or other document made available for scrutiny by the Committee under sub-paragraph (i) of paragraph (a) of subsection (4) of section 14 of this Ordinance or any information given to the Committee under sub-paragraph (ii) of that paragraph.".

Addition of new Fourth Schedule.

5. The principal Ordinance is amended by the addition after the Third Schedule of the following new Schedule-

## FOURTH SCHEDULE

(section 11 (3))

## FORM OF DECLARATION OF SECRECY

....., do solemnly and sincerely promise that I will not directly or indirectly reveal, otherwise than as authorised by the Minister of Finance of the Federation, the contents of any document or any information which has been or shall be entrusted to me as a member of a Scrutineer Committee in confidence by any person holding office under the Government of the Federation or which I may obtain in the course of the work which I perform as a member of a Scrutineer Committee, and I will, further, during the continuance of this work exercise due care and diligence to prevent the knowledge of any such document or information being communicated to any unauthorised person.

Signature of Member

Signature of Magistrate

Objects and Reasons

Under section 14 (4) (a) of the Income Tax Administration Ordinance, 1958, a Scrutineer Committee is permitted to have certain information in relation to the income of tax payers, but does not have access to returns and other documents in the possession of the Federal Inland Revenue Department.

- 2. It is considered that such documents, together with information as to the amount of the assessable income of a tax payer for the three preceding years should be made available on request to a Scrutineer Committee, and clause 3 amends section 14 of the Ordinance to that effect.
- 3. At the same time it is felt that the members of a Committee who have access to documents and information of this nature should be subject to the same provisions as to secrecy (section 4 of the Income Tax Ordinance) as are revenue officials. Clause 4 introduces a new section 14A applying those provisions, and clauses 2 and 5 amend the Ordinance so as to require each member to make a declaration of secrecy.

F. S. OKOTIE-EBOH, Minister of Finance, 7 Federation of Nigeria

(Bills 704)

AN ORDINANCE TO REGULATE THE DISPLAY AND USE OF THE NATIONAL FLAG AND CERTAIN OTHER FLAGS, THE NATIONAL COAT OF ARMS AND THE ROYAL COAT OF ARMS.

[1st October, 1960]

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows-

Commencement. Enactment.

Title.

- 1. (1) This Ordinance may be cited as the Flags and Coats of Arms Ordinance, 1960, and shall be of Federal application.
- (2) This Ordinance shall come into operation on the 1st October, 1960.
- Short title, application and commencement.

- 2. In this Ordinance-
- "the National Flag" means the National Flag of Nigeria;

"public place" means any highway, wharf, street, bridge and thorough-fare, and includes every place (including any foreshore or any beach or open space belonging to the Crown) to which the public under ordinary circumstances have the right of legal access, whether with or without payment of any entrance fee or gate money, and also includes all land and land covered with water contiguous to a public place from which an act constituting an offence against this Ordinance would ordinarily be viewable by persons in such public place.

Restriction on flying certain flags.

- 3. (1) Any person who otherwise than in conformity with the terms of a licence granted by the Minister or under other lawful authority, flies or exhibits in any public place any of the following flags, that is to say:—
  - (a) the Royal Standard or the personal standard of any member of the Royal Family;
    - (b) any flag for the time being appointed to be flown by the Governor-General:
  - (c) any flag appointed to be flown only on ships of the Royal Nigerian Navy or Her Majesty's Ships, or in connection with establishments of the armed forces of Nigeria or the armed forces of any member state of the Commonwealth;
  - (d) any flag for the time being appointed to be flown only by a Department, or any branch of a Department, of the Government of the Federation;
- (e) any flag so closely resembling any such flag as aforesaid that it might reasonably be taken to be that flag. shall be guilty of an offence against this Ordinance.
- (2) Any person who, except otherwise than in conformity with the terms of a licence granted by the Minister or under other lawful authority, flies or exhibits in any public place—
  - (a) the National Flag; or
  - (b) the Union Jack; or
- (c) the flag of any member state of the Commonwealth; if the flag so flown or exhibited bears thereon any addition, or is in any way modified or defaced, shall be guilty of an offence against this Ordinance:

Provided that nothing in this subsection shall be deemed to restrict the flying or exhibiting of the flag of any Region in so far as the National Flag forms part thereof.

- (3) Subject as hereinafter provided, any person who in any public place flies or exhibits the national flag of any foreign state without at the same time flying or exhibiting the National Flag in accordance with the following provisions, that is to say:—
  - (a) the National Flag shall not be smaller than the flag of the foreign state and shall be in no less good condition than the flag of the foreign state; and
- (b) where the National Flag and the flag of the foreign state are flown from the same staff or jack the National Flag shall be uppermost, shall be guilty of an offence against this Ordinance:

Provided that nothing in the foregoing provisions of this subsection shall have effect—

(i) in relation to the flying, by a foreign ship, of the national or any other official flag of the foreign state to which that ship belongs; or

Restrictions on using

National Flag,

National

Arms and Royal Coat

of Arms.

Coat of

- (ii) in relation to the flying at the embassy, consulate, vice-consulate or consular agency of any foreign state, of the national or any other official flag of that foreign state.
- 4. Any person who, otherwise than in conformity with the terms of a licence granted by the Minister or under other lawful authority, uses or displays—

(a) in connection with the carrying on of any business, trade, profession or calling; or

(b) in connection with the activities of any body of persons, whether corporate or unincorporate, the National Flag, the National Coat of Arms or the Royal Coat of Arms, or any flag or arms so closely resembling that flag or either of those coats of arms that they might reasonably be taken to be that flag or coat of arms, shall be guilty of an offence against this Ordinance.

5. Any person who flies or exhibits the National Flag in a defaced or bad condition shall be guilty of an offence against this Ordinance.

National Flag not to be displayed in faded or bad condition.

6. Any police officer may seize and remove any flag in respect of which any offence against this Ordinance has occurred, and may cause any flag so seized and removed to be disposed of in such manner as the Minister may direct.

Power of police to seize and remove flags.

7. (1) Licences issued by the Minister under the provisions of this Ordinance shall contain such terms and conditions as to the Minister may seem fit and may at any time be revoked, amended or altered by the Minister.

Licences may be subject to terms and conditions.

(2) All applications for such licences shall be in writing addressed to the Permanent Secretary of the Ministry having authority in matters to which this Ordinance relates, and shall contain such information as the Minister may from time to time require.

Penalty.

8. Any person guilty of an offence against this Ordinance shall be liable to a fine of fifty pounds, and in the case of a continuing offence to a fine of five pounds for every day or part of a day during which the offence is continued after the day on which such person is first convicted.

### Objects and Reasons

This Bill seeks to introduce provisions regulating the display and use of the National Flag and certain other flags, the National Coat of Arms and the Royal Coat of Arms after Independence.

USMAN SARKI,
Minister of Internal Affairs,
Federation of Nigeria

An Ordinance to amend the Nigerian Broadcasting Corporation Ordinance, 1956 (No. 39 of 1956)

Title.

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Commence-

1

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

1. This Ordinance may be cited as the Nigerian Broadcasting Corporation (Amendment) Ordinance, 1960, and shall be of Federal application.

Short title and application.

Section 5 of the Nigerian Broadcasting Corporation Ordinance, 1956, is amended by—

(a) the deletion from paragraph (c) of the word "ten" and the substitution therefor of the following—

"twelve";

Amendment of section 5. No. 39 of

1956.

of 1960

- (b) the insertion in paragraph (c) after sub-paragraph (vii) of the following new sub-paragraphs-
  - "(viii) one shall be a person chosen to represent Lagos in virtue of his close touch with opinion therein;
  - (ix) one shall be a person holding an office in the Ministry for which the Minister is responsible;".

## Objects and Reasons

The object of this Bill in amending the Nigerian Broadcasting Corporation Ordinance, 1956, is to include as members of the Corporation a person representing Lagos and a person holding an office in the Ministry of Information.

(Bills 706)

T. O. S. Benson, Minister of Information for the Federation of Nigeria