

L.N. 13 of 1962

**COMPANIES INCOME TAX ACT, 1961**  
(1961, No. 22)

**Income Tax (Exemption) (Interconsulting Limited) Order, 1962**

In exercise of the powers conferred by subsection two of section twenty-six of the Companies Income Tax Act, 1961, the Federal Minister of Finance has made the following Order—

1. This Order may be cited as the Income Tax (Exemption) (Interconsulting Limited) Order, 1962, and shall be deemed to have come into effect from the 1st April, 1961.

Citation.

2. The company known as Interconsulting Limited whose registered office is at 43, Klaustrasse, Zurich, Republic of Switzerland (hereinafter referred to as "the company") is hereby exempted from the provisions of the Companies Income Tax Act, 1961, in respect of all income earned by the company under an Agreement dated 4th January, 1962, appointing it as consulting engineers to the Government of the Federation of Nigeria for the designing and planning of an integrated iron and steel mill in Nigeria.

Exemption of Interconsulting Limited.

3. This exemption shall continue in force for so long as the company does not become a Nigerian Company as defined in section two of the Companies Income Tax Act, 1961.

Duration of exemption.

MADE at Lagos, this 25th day of January, 1962.

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

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L.N. 14 of 1962

**AIR NAVIGATION (SAFETY OF NAVIGATION) ORDINANCE**  
(CHAPTER 8)

**Enugu Aerodrome (Restrictions on User of Land)**  
**Declaration, 1962**

*Commencement : 8th February, 1962*

In exercise of the powers conferred by subsection (1) of section 3 of the Air Navigation (Safety of Navigation) Ordinance, the Minister of Transport has made the following declaration—

1. This declaration may be cited as the Enugu Aerodrome (Restrictions on User of Land) Declaration, 1962.

Citation.

2.—(1) The following areas are hereby declared to be subject to the restrictions set out in paragraph 3 of this declaration—

Declared Areas.

All that piece of land in the vicinity of Enugu Aerodrome in Eastern Nigeria the boundaries of which are delineated on Plan No. 3 and described as follows—

(a) EAST—All that parcel of land forming a rectangle at the end of the runway bearing 268 (M) with sides 2,000 feet in width, that is 1,000 feet each side of the centre line of the runway, extending for a distance of 3,000 feet.

(b) WEST—All that parcel of land forming a rectangle at the end of the runway bearing 088 (M) with sides 2,000 feet in width, that is, 1,000 feet each side of the centre line of the runway, extending for a distance of 3,000 feet.

(c) NORTH WEST—All that parcel of land forming a rectangle at the end of the runway bearing 161 (M) with sides 2,000 feet in width, that is 1,000 feet each side of the centre line of the runway, extending for a distance of 3,000 feet.

(d) SOUTH EAST—All that parcel of land forming a rectangle at the end of the runway bearing 341 (M) with sides 2,000 feet in width, that is 1,000 feet each side of the centre line of the runway, extending for a distance of 3,000 feet.

(e) CENTRE—All that parcel of land forming a rectangle about the runway bearing 088/268 (M) with sides 2,500 feet in width, that is 1,250 feet each side of the centre line of the runway.

(f) CENTRE—All that parcel of land forming a rectangle about the runway bearing 161/341 (M) with sides 2,500 feet in width, that is 1,250 feet each side of the centre line of the runway.

(2) Copy of Plan No. 3 referred to in sub-paragraph (1) may be inspected at Headquarters Office of the Aviation Division of the Ministry of Transport and Aviation and at the offices of the Provincial Secretary for Enugu Province.

Restrictions.

3. The restrictions imposed are as follows—

(a) Within the areas described in paragraph 2 of this declaration, the boundaries of which are coloured green or black on Plan No. 3 no building may be erected, added to, or altered and no tree or other high-growing vegetation may be planted or permitted to grow except with the written approval of the Director of Civil Aviation; and

(b) Within the four parcels of land measuring 3,000 feet in width equidistant on either side of the extended centre lines of the runways referred to in paragraph 2 (1) (a), (b), (c) and (d) above and extending outward 3,000 feet in length from each of the areas described in paragraph 2 (1) (a), (b), (c) and (d) above and outlined in red on the said Plan No. 3 no building or other structure, plant or tree or other high vegetation exceeding or likely to exceed thirty feet in height above the highest point on the aerodrome shall be erected or planted or permitted to grow except with the written approval of the Director and subject to such conditions as he may impose.

MADE at Lagos, this 5th day of January, 1962.

H. I. WETHERELL,  
*Acting Director of Civil Aviation*