

L.N. 33 of 1964

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

**Companies Income Tax (Exemption) (Kreditanstalt für
Wiederaufbau Frankfurt am Main) Order, 1964**

Commencement : 1st April, 1963

In exercise of the powers conferred by subsection two of section twenty-six of the Companies Income Tax Act, 1961, and of all other powers enabling me in that behalf, I hereby make the following Order—

1. This Order may be cited as the Companies Income Tax (Exemption) (Kreditanstalt für Wiederaufbau Frankfurt am Main) Order, 1964, and shall be deemed to have come into effect from the 1st day of April, 1963.

Citation
and com-
mencement.

2. The Company known as Kreditanstalt für Wiederaufbau Frankfurt am Main whose address is at Lindenstrasse 27, 6 Frankfurt am Main, Federal Republic of Germany (hereinafter referred to as "the Company") is hereby exempted from the provisions of the Companies Income Tax Act, 1961, in respect of all income from interest and commission earned by the Company under a Loan Agreement dated 10th September, 1963, between the Company and the Nigeria Paper Mill Limited, Lagos.

Exemption
of Kredi-
tanstalt
für
Wieder-
aufbau.

3. The 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 9th day of March, 1964.

F. S. OKOTIE-BOH,
Minister of Finance

EXPLANATORY NOTE

This Order makes provision for the income tax exemption authorised to be made in respect of the income of the Company earned under an Agreement dated 10th September, 1963, made between the Nigeria Paper Mill Limited of Lagos and the Company.

L.N. 34 of 1964

MINERALS ACT (CHAPTER 121)

Prospecting (Areas and Minerals) Prohibition (Amendment)
Declaration, 1964

Commencement : 19th March, 1964

In exercise of the powers conferred by section 8 of the Minerals Act and of all other powers enabling me in that behalf I hereby make the following declaration :—

Citation.

1. This declaration may be cited as the Prospecting (Areas and Minerals) Prohibition (Amendment) Declaration, 1964.

Revocation
of page
1465 of
Vol. IX.

2. Paragraph 16 of the Prospecting (Areas and Minerals) Prohibition Declaration is hereby revoked.

MADE at Lagos this 5th day of March, 1964.

YUSUFF MAITAMA SULE,
Federal Minister of Mines
and Power

EXPLANATORY NOTE

The effect of this declaration is to permit holders of prospecting rights and exclusive prospecting licences valid for limestone in the Northern Region to prospect for this mineral in that Region.

MMP1835

L.N. 35 of 1964

MERCHANT SHIPPING ACT, 1962
(1962, No. 30)

MERCHANT SHIPPING (MANNING) REGULATIONS, 1963

Appointed Day Notice

In exercise of the powers conferred by Regulation 1 (1) of the Merchant Shipping (Manning) Regulations 1963 and of all other powers enabling me in that behalf, I hereby appoint the 19th day of March, 1964 as the date on which the said Regulations shall come into force.

2. The Notice published as L.N. 32 of 1964 in *Gazette* No. 30 of 12th March is hereby cancelled.

DATED at Lagos this 17th day of March, 1964.

R. A. Njoku,
Federal Minister of Transport

CINEMATOGRAPH ACT, 1963

Cinematograph (Film Censorship) Regulations, 1964

ARRANGEMENT OF REGULATIONS

1. Citation Commencement and extent.

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- Form 2—Decision of the Federal Board of Film Censors.
- Form 3—Notice of Appeal.
- Form 4—Notice to Minister by person aggrieved.

PART B

- Form 1—Application for Approval of Posters for Lagos.
- Form 2—Decision of the Board.

L.N. 36 of 1964

CINEMATOGRAPH ACT, 1963 (1963, No. 7)

Cinematograph (Film Censorship) Regulations, 1964

Commencement : 1st April, 1964

In exercise of the powers conferred by Section 3 of the Cinematograph Act, 1963 and of all other powers enabling me in that behalf, I hereby make the following regulations—

Citation—
commence-
ment and
extent.

1.—(1) These regulations may be cited as the Cinematograph (Film Censorship) Regulations, 1964 and shall come into effect on the 1st day of April, 1964.

Parts I and
III.

2. Parts I and III of these regulations shall apply throughout the Federation and Part II thereof shall apply to the Federal Territory only.

(3) These regulations shall not apply to—

(i) Films which take no longer than five minutes to exhibit.

(ii) Trailers from films which have been shown for censorship and which contain no portions prohibited from exhibition, and

(iii) 8 m.m. films.

PART I

PROVISIONS RELATING TO THE FEDERATION

Establish-
ment powers
and duties of
the Federal
Board of
Film
Censors.

2.—(1) There shall be for the Federation a Federal Board of Film Censors whose powers and duties under this Part shall relate to all films exhibited or intended to be exhibited in any part of the Federation and to the prohibition or restriction of such a film on the grounds of and/or in the interest of public safety, public order or public morality.

(2) The Federal Board of Film Censors (hereinafter referred to as 'the Board') shall consist of a President who shall be the Chief Federal Adviser on Education, and such other persons as the Minister may from time to time appoint by notice in the gazette for a term not exceeding one year.

(3) The Board shall have a secretary who shall be appointed by the Minister.

(4) The Board may make such rules as it deems necessary to govern procedure at its meetings or at those of any of its committees.

(5) The Censorship of a Film by the Board shall be without prejudice to any further censorship which may be prescribed by any law in force in a Region.

Censors
Committee.

3.—(1) The Board shall carry out its functions by a committee, which shall be known as the Censors Committee, consisting of not less than three nor more than five persons (including the President of the Board) nominated by the President from among the members of the Board.

(2) The Chairman of the Censors Committee shall be the President of the Board if he is present or, in his absence, such other member of the Board as he may appoint in that behalf.

(3) Three members of the Committee shall form the quorum and its decisions shall be by a majority vote.

(4) The Chairman shall have a second or casting vote in the event of an equality of votes.

4. Application to the Board in respect of any film shall be made in the prescribed form 1 of Part A of the Schedule hereto and upon receipt thereof the Secretary to the Board shall appoint a time and place at which the film is to be shown at the owner's risk and expense.

Application
to exhibit
film.
Schedule
Part A
Form 1.

5. No person other than members of the Committee shall be present when the film is shown for censorship purposes except the operators and such other persons as may be specially authorised by the Chairman or the Secretary to attend.

Audience at
the exhibi-
tion.

6.—(1) The Board shall give its decision in the prescribed form 2 of Part A of the Schedule hereto and it may in its absolute discretion—

Decision of
the Board
Part A
Form 2.

(a) approve the film for exhibition or

(b) refuse to approve the film for exhibition or

(c) approve the film for exhibition subject to alteration or excision on the condition that the film is not to be shown again for censorship after such alteration or excision.

(2) The Board may revoke, alter or vary any decision given by it under these regulations.

(3) The Board shall deliver a copy of its decision and, of the Minister's decision on his review thereof, to any of the Governments of the Federation affected thereby.

(4) The Board shall, within seven days of a request being made to it therefor, give to any aggrieved person the reasons for its decision.

7.—(1) Any person aggrieved by any decision of the Board may appeal against it by giving notice in the prescribed form 3 of Part A of the Schedule hereto, to the Secretary to the Board.

Appeals :
Review
Committee
Schedule
Part A
Form 3.

(2) Upon receipt of such notice the President of the Board shall set up a Committee which is hereinafter referred to as "the Review Committee".

(3) The Review Committee shall consist of the President of the Board who shall act as its chairman, and such other members of the Board nominated by him from those of the members of the Board who did not serve on the Censors Committee, and it shall exceed by two the number of persons who served on the Censors Committee whose decision is appealed against.

(4) The review Committee shall take its decisions by a majority vote, the Chairman having a second or casting vote in the event of an equality of votes.

(5) The Review Committee shall have the same powers as those set out for the Board in regulation 6 hereof and its decision shall be deemed to be the decision of the Board.

8.—(1) The decisions of the Board shall be carried out by the owner of the film, his agent or the hirer of the film or, in the event of any default by any of them, by the Board itself.

Prohibited
films.

(2) Any film returned for alteration or excision shall, unless otherwise directed by the Board, be re-submitted for censorship within seven days of the decision of the Board.

(3) Any excluded length of film shall be retained by the Board for as long as the film remains in Nigeria.

(4) The Board may in its discretion retain any film which it has not approved for exhibition until it is ready for exportation out of Nigeria or its decision has been set aside on appeal.

(5) Any film to which any matter has been added since it was approved for exhibition shall be immediately re-submitted for Censorship and, the previous approval thereof shall be null and void.

Issue of
certified
copy of
Board's
decision on
duplicate
films.

9.—(1) The President and Secretary may together issue a certified copy of the decision of the Board in respect of any film if satisfied on the face of a declaration, made by the person who submitted the film for censorship, to the effect that the film described in the declaration is a duplicate identical in detail, length and all other respects to a film which has been passed by the Board for exhibition.

(2) Any person who makes a declaration under this regulation which is false or incorrect in any material particular shall be guilty of an offence and liable on summary conviction to a fine of fifty pounds.

10.—(1) The Board may adopt a mark together with a form of certificate which shall be displayed at the place of exhibition and shown on the screen immediately before every exhibition of a film and it may alter, amend or otherwise deal with such mark or certificate.

(2) Such mark or certificate shall be *prima facie* evidence of the fact that the film concerned has been censored and approved for exhibition under these regulations.

Offences and
penalty.

11. Any person who exhibits, permits to be exhibited or is a party to the exhibition of any film in breach of any of the provisions of these regulations shall be guilty of an offence and liable on conviction to a fine not exceeding fifty pounds or four months imprisonment or to both such fine and imprisonment; and in the case of a continuing offence, a fine of twenty pounds for each day in respect of which an offence continues.

Request for
review by an
aggrieved
person.
Schedule
Part A.
Form 4.

12.—(1) Any person who is of opinion that a film which has been approved for exhibition should not, on moral grounds, be, or continue to be, exhibited, may by notice in writing as in the prescribed form 4 in Part A of the Schedule hereto request the Minister to review the decision of the Board in relation thereto.

(2) The Minister shall, if satisfied of the grounds set out in the notice, direct the Board to treat the notice as an appeal and report its decision to him.

(3) The Minister may require the person giving notice to deposit with him such sum as he thinks fit to meet the cost of showing such film on review and he may make such order in respect thereof as he may consider appropriate.

PART II

PROVISIONS RELATING TO LAGOS

Admission of
children to
certain films.

13.—(1) A person exhibiting, in Lagos, a film which has been approved as being more suitable for adult audiences shall not admit thereat any child who is under the age of sixteen years unless he is accompanied by or in the charge of some other person who is of the age of sixteen years or over.

(2) A person exhibiting, in Lagos, a film which has been approved as being suitable for adult audiences only shall not admit thereat any child under the age of sixteen years whether or not he is accompanied by or is in the charge of an adult.

14. A reproduction of or a written statement on the terms of any certificate given by the Board shall be shown on the screen immediately before the exhibition of the film to which it relates in such form as to make it readable by every person present at the exhibition.

Exhibition of
Censorship
Certificates.

15. There shall be prominently displayed at every public entrance to a place of exhibition a notice in clear bold letters and in tabular form indicating—

Display of
notices.

(a) the title of each film, other than trailers, for that day;

(b) the time of commencement of each film; and

(c) whether the film has been passed as suitable for general exhibition more suitable for adults or suitable for adults only and, where applicable, the conditions under which children under sixteen years of age can be admitted.

16. All advertisements or announcements in respect of any film which has been approved as being more suitable for adults or suitable for adults only shall state such fact.

Advertisements.

17. Any person wishing to exhibit posters in Lagos in relation to a film shall apply to the Board in the prescribed form 1 of Part B of the Schedule hereto.

Posters.

PART III MISCELLANEOUS

18. Every application for censorship of a film, approval of posters or in respect of an appeal for the decision of the Board shall be accompanied by a fee of 30s for each poster or for every 1000 foot length of film or part thereof.

Fees.

19. Part VIII of the Cinematograph Regulations, 1954, is hereby revoked but without prejudice to any certificate given in accordance with their terms before the commencement of these Regulations.

Revocation
1954, Vol.
PB. 115.

SCHEDULE

PART A (Reg. 4)

Form 1

APPLICATION TO EXHIBIT FILM

To the Secretary,
Federal Board of Film Censors.

The consent of the Federal Board of Film Censors is sought to the exhibition of the following film.

Name of Film.....

Gauge (35m., 16m.).....

Running time.....

Country of Production.....

Company exhibiting.....
 Distributor in Nigeria.....
 Category allocated by British Board of Film Censors in U.K. (if any, U, A, or X).....
 Date and place of importation.....
 No. of duplicate imported.....
 In what part of Nigeria film will be exhibited.....
 Applicant's name and address.....

Signature

Fee payable (if any)
 of £ s d herewith

Date.....

(To be completed in duplicate)

Form 2 (Reg. 6)

DECISION OF THE FEDERAL BOARD OF FILM CENSORS
 ON

Film

1. The above film was viewed on.....
2. The film is—
 - (a) approved for exhibition anywhere in Nigeria
 - (b) approved for exhibition anywhere in Nigeria but it may not be exhibited in..... unless approval thereto is given by.....
 - (c) approved for exhibition anywhere in Nigeria subject to the excisions or alterations recommended to the applicant. The film need not be resubmitted for censorship.
 - (d) Prohibited for exhibition in Nigeria
 - (e) prohibited for exhibition in its present form but it may be resubmitted for censorship after the excisions or alterations recommended have been carried out by the applicant.
3. It is a condition of the approval given herein that the applicant publishes in all advertisements or announcements in relation thereto that the film is—
 - (a) suitable for general exhibition ;
 - (b) more suitable for adult audiences
 - (c) suitable for adults only.

Chairman

Members of the Federal Board
 of Film Censors

Date.....

•delete any part which is inappropriate.

Form 3 (Reg. 7)
NOTICE OF APPEAL.

To :
The Secretary,
Federal Board of Film Censors.

Whereas I am aggrieved by the decision of a censors committee consisting of the following persons—

who met on the.....day of....., to consider the following film.

Name of Film.....

I hereby give notice that I intend to appeal against the said decision.

I have paid into the Treasury the fee of
(receipt attached) in respect of the appeal.

DATED at Lagos this.....day of.....19.....

.....
Signature of appellant

Form 4. (Reg. 12)

NOTICE TO MINISTER BY PERSON AGGRIEVED

To :
The Hon. Minister of Internal Affairs
Lagos.

Whereas a film (name of film).....
was on the.....day of.....19..... approved for
exhibition in Nigeria by a Censors Committee consisting of—

- 1
- 2
- 3
- 4
- 5
- 6 , I

hereby give you notice that I consider it to be contrary to the public interest that the said film should be exhibited or continue to be exhibited anywhere in Nigeria.

(here give particulars forming basis of opinion).

DATED at Lagos this.....day of.....19.....

.....
Signature

PART B (Reg. 17)

Form 1

APPLICATION FOR APPROVAL OF POSTERS FOR LAGOS

To:
The Secretary,
Federal Board of Film Censors.

The approval of the Board is requested for the exhibition in Lagos, of the posters attached hereto and marked A, B, C, D (delete where necessary) in respect of the Film (name of Film)

2. The film was approved for exhibition on the.....day
of.....19.....

Name of Applicant

Signature

19.....

(to be submitted in Duplicate).

Form 2 (Regulation 17)

To:

DECISION OF THE BOARD

Approval is hereby given for the exhibition in Lagos of the posters marked A, B, C, and D (a copy of each is returned herewith).

2. The exhibition of any other pictorial is hereby prohibited.

for Federal Board of Film Censors

Date

MADE at Lagos this 6th day of February, 1964.

ALHAJI SHEHU SHAGARI,
Federal Minister of Internal Affairs

EXPLANATORY NOTE

The purpose of these Regulations is to set up the Federal Board of Film Censors and to establish its rules of procedure.