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L.N. 123 of 1964

IMMIGRATION ACT

(1963, No. 6)

The Ekwete Amusa Deportation Order, 1964

WHEREAS on the 22nd day of February, 1964, EKWETE AMUSA was convicted of an offence under section 222 of the Criminal Code at the Magistrates' Court, Lagos.

AND WHEREAS the said Court in exercise of the powers conferred by section 404 of the Criminal Procedure Act, recommended that the said Ekwete Amusa be deported from Nigeria.

AND WHEREAS I, ALHAJI SHEHU SHAGARI, Federal Minister of Internal Affairs, after considering the recommendation aforesaid, am satisfied that it is in the public interest that a deportation order be made.

NOW THEREFORE, in exercise of the powers conferred upon me by subsection 1 of section 20 of the Immigration Act, 1963, it is hereby ordered that the said EKWETE AMUSA upon the expiration of any sentence of imprisonment which he is now serving, and at the first available opportunity shall leave Nigeria and thereafter remain out of Nigeria.

MADE at Lagos this 21st day of October, 1964.

M.I.A/6181

SHEHU SHAGARI,
Federal Minister of Internal Affairs

L.N. 124 of 1964

INCOME TAX ACT (CAP. 85)

Authorised Deductions (Nigerian Ports Authority) Rules, 1964*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (1) of section five, paragraph (h) of subsection (1) and subsection (2) of section ten of the Income Tax Act, and of all other powers enabling me in that behalf, I hereby make the following rules :—

1. For the purpose of ascertaining the income or loss of the Authority, under the Income Tax Act, of any period between 1st April, 1959 and 31st March, 1961, from the port business of the Authority, there shall be deducted—

Authorised
Deductions.

(a) any interest paid by the Authority during such period to the Government in respect of the 'Port A Stock' and the 'Port B Stock', being the stocks which may be issued by the Authority under an Agreement dated 1st December, 1959, made between the Government and the Authority which Agreement relates, inter alia, to the terms upon which certain assets formerly owned by the Government vested in the Authority upon its vesting days ;

(b) Any interest paid during such period in respect of the advance of £770,000 referred to in clause three of the said Agreement or in respect of so much of that advance as may be outstanding from time to time ;

(c) an amount for depreciation in the value of such assets of the Authority as are specified in the schedule to that Agreement which amount shall be determined in accordance with the provisions of paragraph (b) of subclause (1) of clause nine of that Agreement.

Interpretation.

2. In these rules—

“the Authority” means the Nigerian Ports Authority;

“Government” means the Government of the Federal Republic of Nigeria.

Citation and Commencement.

3.—(1) These rules may be cited as the Authorised Deductions (Nigerian Ports Authority) Rules, 1964, and shall be deemed to have come into operation on the 1st day of April, 1959.

Application.

(2) These rules shall be of Federal application.

MADE at Lagos this 29th day of October, 1964.

F. S. OKOTIE-EBOH,
Federal Minister of Finance

1484/C

EXPLANATORY NOTE

These rules make provision for the income tax allowances authorised to be made in respect of certain interest payments and capital depreciation under subclause (1) of clause nine of an Agreement dated 1st December, 1959, made between the Federal Government and the Nigerian Ports Authority. The Rules have application only with respect to tax chargeable under the Income Tax Act, (Cap. 85).

L.N. 125 of 1964

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

Authorised Deductions (Nigerian Ports Authority) (No. 2) Rules, 1964

Commencement: 1st April, 1961

In exercise of the powers conferred by paragraph (h) of section twenty-seven of the Companies Income Tax Act, 1961, and of all other powers enabling me in that behalf, I hereby make the following rules:—

Authorised Deductions.

1. For the purpose of ascertaining the income or loss of the Nigerian Ports Authority, under the Companies Income Tax Act, 1961, of any period (being the appropriate period for computation of such income for a year of assessment) from the port business of the Authority, there shall be deducted—

(a) any interest paid by the Authority during such period to the Government in respect of the ‘Port A Stock’ and the ‘Port B Stock’, being the stocks which may be issued by the Authority under an Agreement dated 1st December, 1959, made between the Government and the Authority which Agreement relates, *inter alia*, to the terms upon which certain assets formerly owned by the Government vested in the Authority, upon its vesting day;

(b) any interest paid during such period in respect of the advance of £770,000 referred to in clause three of the said Agreement or in respect of so much of that advance as may be outstanding from time to time;

(c) an amount for depreciation in the value of such assets of the Authority as are specified in the schedule to that Agreement which amount shall be determined in accordance with the provisions of paragraph (b) of subclause (1) of clause nine of that Agreement.

2. In these rules—

“the Authority” means the Nigerian Ports Authority;

“Government” means the Government of the Federal Republic of Nigeria.

3.—(1) These rules may be cited as the Authorised Deductions (Nigerian Ports Authority) (No. 2) Rules, 1964, and shall be deemed to have come into operation on the 1st day of April, 1961.

(2) These rules shall be of Federal application.

MADE at Lagos this 29th day of October, 1964.

F. S. OKOTIE-EBOH,
Federal Minister of Finance

1484/C

EXPLANATORY NOTE

These rules make provision for the income-tax allowances authorised to be made in respect of certain interest payments and capital depreciation under subclause (1) of clause nine of an Agreement dated 1st December, 1959, made between the Federal Government and the Nigerian Ports Authority. The rules have application only with respect to tax chargeable under the Companies Income Tax Act, 1961.

Inter-
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Citation
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Commence-
ment.

Application.