

## COMPANIES INCOME TAX (AMENDMENT) DECREE 1971



## ARRANGEMENT OF SECTIONS

## Section

1. Addition of Sixth Schedule to the principal Act.
2. Insertion of new section 27A in the principal Act.
3. Amendment of section 29 of the principal Act.

4. Amendment of sections 30 and 31 of the principal Act.
5. Insertion of new section 33A in the principal Act.
6. New rates of capital allowances.
7. Citation, extent and commencement.

## Decree No. 10

[See section 6 (2)]

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. After the Fifth Schedule to the principal Act there shall be added, as the Sixth Schedule to that Act, the entries in Schedule 1 to this Decree.

Addition of Sixth Schedule to the principal Act.

2. After section 27 of the principal Act (which relates to expenses wholly, exclusively and necessarily incurred for the purposes of a trade or business etc.), there shall be inserted the following new section, that is—

Insertion of new section 27A in the principal Act.

“Deductible donations. 27A.—(1) Subject to the provisions of this section and notwithstanding anything contained in section 27 of this Act, for the purpose of ascertaining the profits or loss of any company for any period from any source chargeable with tax under this Act, there shall be deducted the amount of any donations made for that period by that company to any fund, body or institution in Nigeria to which this section applies.

(2) Without prejudice to section 28 of this Act, it is hereby declared for the avoidance of doubt that the provisions of subsection (1) of this section shall have effect if, but only if, the donations are made out of the profits of the company, and are not expenditure of a capital nature.

(3) Except to such extent (if any) as the Federal Executive Council may by Order in the *Gazette* otherwise direct, any deduction to be allowed to any company, under subsection (1) of this section, for any year of assessment shall not exceed an amount which is equal to ten *per centum* of the total profits of that company for that year.

(4) There shall be excluded from the sum allowable as a deduction under this section any outgoings and expenses which are allowable as deductions under section 27 of this Act.

(5) This section shall apply to—

(a) the public funds ;

(b) the statutory bodies and institutions ;

(c) the ecclesiastical, charitable, benevolent, educational and scientific institutions,

established in Nigeria, which are specified in the Sixth Schedule to this Act.

(6) The Federal Executive Council may by order in the *Gazette* amend the said Schedule in any manner whatsoever :

Provided that no fund, body or institution shall be added to that Schedule, in exercise of the powers conferred under the foregoing provisions of this subsection, unless the fund is a public fund established in Nigeria, or the body or institution is a statutory body or institution, or is a body or institution of a public character, established in Nigeria.

(7) In this section references to donations made by a company do not include references to any payments made by the company for valuable consideration.”

Amendment  
of section  
29 of the  
principal Act.

3. In section 29 of the principal Act (which relates to any case where there is a waiver or refund of liability or expense) for the words “section 27” there shall be substituted the words “section 27 or 27A.”

Amendment  
of sections  
30 and 31 of  
the principal  
Act.

4.—(1) Section 30 (10) of the principal Act is hereby amended as follows that is—

(a) for paragraph (d), as inserted by the Companies Income Tax (Amendment) Decree 1970, there shall be substituted the following paragraph—

“(d) subject to subsection (11) of this section, the amount of any loss incurred during any year of assessment by the foreign company in the said trade or business previously carried on by it in Nigeria, being a loss which has not been allowed against any assessable profits or income of that company for any such year, under the provisions of section 31 (2) (a), or (b) of this Act or under the corresponding provisions of the Income Tax Act, shall be deemed to be a loss incurred by the reconstituted company in its trade or business during the year of assessment in which its trade or business commenced ; and the amount of that loss shall in accordance with paragraph (c) of subsection (2) of section 31 of this Act, be deducted from the assessable profits of the reconstituted company.”;

(b) for paragraph (e), as inserted as aforesaid, there shall be substituted the following paragraph—

“(e) no deduction shall be made under paragraph (d) of this subsection in respect of any loss to which that paragraph relates—

(i) except to the extent (if any) to which it is proved by the reconstituted company to the satisfaction of the most senior officer in the Industrial Inspectorate Division of the Federal Ministry of Industries (hereinafter in this subsection referred to as “the Director”) that the loss was not the result of any damage or destruction caused by any military or other operations connected with the civil war in which Nigeria was engaged and which ended on 15th January 1970 :

1970 No. 19.

Provided that the Federal Executive Council may by order direct that, to the extent specified in the order, a deduction under paragraph (d) of this subsection shall be made in respect of a loss which was the result of any damage or destruction caused by any military or other operations connected with the said civil war ;

(ii) unless within three years after the incorporation of the reconstituted company a claim for that deduction is lodged by that company with the Director and a copy of the claim is forwarded by that company to the Board" ; and

(c) the existing paragraph (e), as inserted as aforesaid, shall be re-numbered as paragraph (f). 1970 No. 19.

(2) In paragraph (c) of subsection (2) of section 31 of the principal Act, as inserted by the Companies Income Tax (Amendment) Decree 1970, for the reference to "paragraph (e)" there shall be substituted a reference to "paragraph (f)".

(3) The provisions of this section shall be deemed to have come into force on 18th November 1968, being the date of commencement of Part X of the Companies Decree 1968.

5. After section 33 of the principal Act (which relates to relief from tax for small companies) there shall be inserted the following section, that is—

"Relief for  
civil war  
damage.

33A.—(1) Subject to the provisions of this section, where during the civil war in Nigeria a company to which this section applies had suffered a civil war damage in respect of its trade or business, or any other operations of the company carried on in Nigeria, the company shall be granted relief from tax in the manner and to the extent hereinafter in this section provided.

(2) In respect of any such company, relief from tax under this section for any relevant year of assessment shall be granted upon the total profits assessed for that year of assessment and shall be for an amount which is equal to forty *per centum* of that total profits.

(3) Relief from tax under this section shall be granted to a company only in the following cases and for the duration hereinafter specified, that is—

(a) if the amount of the civil war damage suffered by the company (whether a Nigerian company or not) is not less than the sum of £100,000, the relief shall be granted for the years of assessment 1970-71, 1971-72 and 1972-73 ;

(b) if the company is a Nigerian company and the amount of the civil war damage suffered by it is less than £100,000 but is not less than £10,000, the relief shall be granted for the years of assessment 1970-71 and 1971-72.

(c) if the company is not a Nigerian company and the amount of the civil war damage suffered by it is less than £100,000 but is not less than £50,000, the relief shall be granted for the years of assessment 1970-71 and 1971-72.

(4) Notwithstanding anything in subsection (3) above, relief under this section shall be granted in the case of a company other than a Nigerian company if, but only if, the accounts of that company for any relevant period or periods are made up separately and are completely isolated from the accounts of any other company which has control over the first mentioned

1968 No. 51.

Insertion  
of section  
33A in the  
principal  
Act.

company; and in this subsection "relevant period or periods" means the period or periods which under Part V of this Act are to be taken as the basis period or periods in ascertaining the amount of the profits or loss of the company for any relevant year of assessment.

(5) A claim by a company for relief from tax under this section shall be made by it in writing to the most senior officer in the Industrial Inspectorate Division of the Federal Ministry of Industries (hereinafter in this section referred to as "the Director") not later than six months after the end of the year of assessment to which the claim relates; and a copy of the claim shall forthwith be delivered to the Board by the company.

(6) Where a claim has been made under the provisions of subsection (5) of this section, then—

(a) if the Director is satisfied that the total amount of the claim should be allowed in accordance with the provisions of this section, he may admit the claim and give notice of the admission to the Board;

(b) if the Director is not satisfied with the full amount of the claim, he shall determine the claim in such amount as he thinks fit and shall give the Board notice of the amount so admitted, and of the amount which is refused;

(c) if the Director is not satisfied that the claimant is entitled to make the claim, he shall give notice to that effect to the Board.

(7) Where a notice of admission of a claim or part thereof, or of refusal of a claim, is given to the Board under section (6) of this section, the Board shall cause to be served on the claimant a notice of admission of the full amount of the claim, or a notice of refusal to admit the full amount of the claim (specifying the amount which is admitted), or a notice of refusal of the claim, as the case may be.

(8) Where a notice of refusal to admit a claim or to admit the full amount of a claim is given to a claimant under subsection (7) of this section, the provisions of Part XI of this Act shall apply accordingly with any necessary modifications as if that notice were a notice of assessment.

(9) The provisions of subsection (5) (c) of section 31 of this Act shall apply in relation to a claim under this section as it applies in relation to a claim under the said section 31, with any necessary modifications.

(10) In this section—

"civil war damage" means any damage or destruction caused by any military or other operations connected with the civil war in Nigeria;

"civil war in Nigeria" means the civil war in which Nigeria was engaged and which ended on 15th January 1970;

"1970-71" indicates the year of assessment beginning on 1st April 1970 and ending 31st March 1971; and "1971-72" and "1972-73" shall be construed accordingly."

6. For the provisions contained under the headings "First Table (*Paragraph Six*)" and "Second Table (*Paragraph Seven*)" of the Third Schedule to the principal Act (rates of capital allowances) there shall be substituted the provisions set out respectively in Part I and Part II of Schedule 2 to this Decree.

New rates of capital allowances.

7.—(1) This Decree may be cited as the Companies Income Tax (Amendment) Decree 1971 and shall apply throughout the Federation.

Citation, extent, commencement, etc.

(2) Except as provided in section 4 (3) of this Decree, the provisions of this Decree shall be deemed to have come into force on 1st April 1970.

(3) In this Decree "the principal Act" means the Companies Income Tax Act 1961.

1961 No. 22.

## SCHEDULES

### SCHEDULE 1

(Section 1)

#### PROVISIONS TO BE INSERTED AS SIXTH SCHEDULE TO THE PRINCIPAL ACT

### "SIXTH SCHEDULE

#### FUNDS, BODIES AND INSTITUTIONS IN NIGERIA TO WHICH DONATIONS MAY BE MADE UNDER SECTION 27A OF THIS ACT

1. The Boys Brigade of Nigeria.
2. The Boy Scouts of Nigeria.
3. The Christian Council of Nigeria.
4. The Cocoa Research Institute of Nigeria.
5. Any educational institution affiliated under any law with any university in Nigeria or established under any law in Nigeria and any other educational institution recognized by any Government in Nigeria.
6. The Girl Guides of Nigeria.
7. Any hospital owned by the Government of the Federation or of a State or any University Teaching Hospital or any hospital which is carried on by a society or association otherwise than for the purpose of profits or gains to the individual members of that society or association.
8. The Institute of Medical Laboratory Technology.
9. The National Commission for Rehabilitation.
10. The National Library.
11. The Nigerian Council for Medical Research.
12. The Nigerian Council for Science and Technology.
13. The Nigerian Institute for International Affairs.
14. The Nigerian Institute for Oil Palm Research.
15. The Nigerian Institute for Trypanosomiasis Research.
16. The Nigerian Museum.
17. The Nigerian Red Cross.

18. A public fund established and maintained for providing money for the construction or maintenance of a public memorial relating to the civil war in Nigeria which ended on 15th January 1970.

19. A public institution or public fund (including the Armed Forces Comfort Fund) established or maintained for the comfort, recreation or welfare of members of the Nigerian Army, Navy or Air Force.

20. A public fund established and maintained exclusively for providing money for the acquisition, construction, maintenance or equipment of a building used or to be used as a school or college by the Government of the Federation or a State or by a public authority or by a society or association which is carried on otherwise for the purpose of profit or gain to the individual members of that society or association."

## SCHEDULE 2

(Section 6)

### CAPITAL ALLOWANCES

#### PROVISIONS TO BE SUBSTITUTED AS FIRST TABLE IN THE THIRD SCHEDULE TO THE PRINCIPAL ACT

##### PART I

	Rate per centum
"Qualifying Expenditure in respect of:—	
Qualifying Building Expenditure .. .. .	Nil
Qualifying Industrial Building Expenditure .. .. .	15
Qualifying Mining Expenditure .. .. .	20
Qualifying Plant Expenditure .. .. .	20
Qualifying Plantation Expenditure .. .. .	25"

#### PROVISIONS TO BE SUBSTITUTED AS SECOND TABLE IN THE THIRD SCHEDULE TO THE PRINCIPAL ACT

##### PART II

	Rate per centum
"Residue of Qualifying Expenditure in respect of:—	
Qualifying Building Expenditure .. .. .	5
Qualifying Industrial Building Expenditure .. .. .	10
Qualifying Mining Expenditure .. .. .	12½
Qualifying Plant Expenditure .. .. .	12½
Qualifying Plantation Expenditure .. .. .	15"

MADE at Lagos this 24th day of March 1971.

MAJOR-GENERAL Y. GOWON,  
Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria



## EXPLANATORY NOTE

*(This note does not form part of the above Decree but is intended to explain its purpose).*

The Decree provides that certain donations made by a company to the funds, bodies and institutions set out in the Schedule thereto shall be allowed as deductions in ascertaining the profits or loss of the company under the principal Act.

2. It amends section 30 (10) of the principal Act to ensure that any loss relief to be granted under paragraph (d) thereof, to a "reconstituted company" shall not relate to any damage or destruction caused by any military or other operations connected with the civil war in Nigeria, unless the Federal Executive Council otherwise directs.

3. The Decree makes special provisions for the granting of tax relief for such civil war damage in certain cases and also provides new rates of capital allowances.

# SUPER TAX (AMENDMENT) DECREE 1971



## Decree No. 11

[1st April 1970]

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

Commence-  
ment.

1. For section 7 of the Super Tax Decree (which relates to appeal against assessment to super tax) there shall be substituted the following section, that is—

Amendment  
of section 7  
of the  
Super Tax  
Decree.

“7. An appeal shall lie against an assessment to super tax to the Body of Appeal Commissioners, from time to time established to hear appeals under the Act of 1961 and accordingly the provisions of Part XI of the Act 1961 shall apply in relation to an appeal against an assessment to super tax as they apply in relation to an appeal against an assessment made under the Act of 1961 and subject to any necessary modifications.”

2. For section 11 of the Super Tax Decree (which applies certain provisions of the Act of 1961 to super tax) there shall be substituted the following section, that is—

Amendment  
of section 11  
of the  
Super Tax  
Decree.

“11. The due administration of this Decree and of super tax chargeable thereunder shall be under the care and management of the Board, and the provisions of the Act of 1961 set out in Schedule 1 of this Decree (as in force from time to time) shall apply in relation to super tax as they apply in relation to the tax chargeable under the Act of 1961 and subject to any necessary modifications.”

3.—(1) The following provisions of the Act of 1961, that is to say—

- |                    |    |    |  |
|--------------------|----|----|--|
| (a) section 27A    | .. | .. | (deductible donations),  |
| (b) section 33A    | .. | .. | (relief for civil war damage),   |
| (c) Part VIII      | .. | .. | (persons chargeable, agents, liquidators etc.),  |
| (d) section 76     | .. | .. | (conduct of proceedings in Magistrates' Courts), and                                   |
| (e) Sixth Schedule | .. | .. | (funds, bodies and institutions in Nigeria to which deductible donations may be made), |

Application  
of section  
33A of the  
Act of 1961  
to super tax.

shall apply in relation to super tax as they apply in relation to the tax chargeable under the Act of 1961.

(2) Accordingly, for the provisions contained in Schedule 1 to the Super Tax Decree there shall be substituted the provisions set out in the Schedule to this Decree.



Citation,  
extent etc.

4.—(1) This Decree may be cited as the Super Tax (Amendment) Decree 1971 and shall apply throughout the Federation.

(2) The provisions of sections 1 and 2 of this Decree shall be deemed to have come into force on 1st April 1967 (being the date of commencement of the Super Tax Decree) and the other provisions of this Decree shall be deemed to have come into force on 1st April 1970.

1961 No. 22.

(3) In this Decree—

“the Act of 1961” means the Companies Income Tax Act 1961 ;

“super tax” means the tax imposed under the Super Tax Decree ;

1967 No. 46.

“the Super Tax Decree” means the Super Tax Decree 1967.

## SCHEDULE

(section 3 (2) )

“PROVISIONS OF THE ACT OF 1961 APPLIED TO SUPER TAX  
COMPANIES INCOME TAX ACT 1961  
(1961 No. 22)

Part II	..	..	..	(administration) except sections 4 (8), 5 (1), 6 to 13).
Part III	..	..	..	(imposition of tax and profits chargeable).
Part IV	..	..	..	(ascertainment of profits).
Part V..	..	..	..	(ascertainment of assessable profits).
Part VI	..	..	..	(ascertainment of total profits).
Section 33A	..	..	..	(relief for civil war damage).
Sections 36 and 37 (as modified by section 10 of this Decree)	..	..	..	(double taxation relief).
Part VIII	..	..	..	(persons chargeable, agents, liquidators etc.).
Sections 45 to 48	..	..	..	(returns etc.).
Section 50	..	..	..	(additional assessment).
Sections 53 and 54	..	..	..	(revision of assessment in case of objection etc.).
Part XI	..	..	..	(appeals).
Part XII	..	..	..	(collection, recovery and repayment of tax).
Part XIII	..	..	..	(offences and penalties).
Section 76	..	..	..	(conduct of proceedings in Magistrates' Courts).
Third Schedule	..	..	..	(Capital allowances).
Fourth Schedule	..	..	..	(double taxation arrangements).
Sixth Schedule	..	..	..	(funds, bodies and institutions in Nigeria to which deductible donations may be made)."

MADE at Lagos this 24th day of March 1971.

MAJOR-GENERAL Y. GOWON,  
Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is intended to explain its effect)*

The Decree provides that an appeal against an assessment to super tax shall lie to the Body of Appeal Commissioners established, from time to time, to hear appeals under the Companies Income Tax Act 1961.

2. It also provides that the provisions of the said Act of 1961 set out in the Schedule to the Decree shall apply in relation to super tax.

## SUPER TAX (AMENDMENT) (NO. 2) DECREE 1971



## Decree No. 12

[1st January 1971]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. In section 1 (1) of the Super Tax Decree 1967 (hereafter in this Decree referred to as "the principal Decree"), for the words "at the rate specified in Schedule 2 of this Decree" there shall be substituted the words "at the appropriate rate".

Amendment  
of section 1  
of principal  
Decree.  
1967 No. 46.

2. After section 1 of the principal Decree, there shall be inserted the following new section, that is—

Insertion  
of new  
section 1A  
in principal  
Decree.

"Reduced  
rate of  
Super Tax.

1A.—(1) Where any company to which this section applies has, in any accounting period of the company, made profits of an amount which is not less than £10,000, and the company within one year after the end of that accounting period, by capitalizing the profits, increases its paid-up share capital by an amount which is not less than 50 *per centum* of the profits aforesaid, the company shall—

(a) for the year of assessment in which its paid-up share capital is so increased; and

(b) for every subsequent year of assessment in which its paid-up share capital remains at a figure which is not less than the amount of the increased paid-up share capital aforesaid, be chargeable to super tax at the reduced rate.

(2) Where at any time during any year of assessment, the paid-up share capital of any company to which this section applies is an amount which is not less than £75,000 and that amount is paid up by the shareholders with foreign funds, the company shall for that year of assessment, and for every subsequent year of assessment during which the paid-up share capital is not less than the amount aforesaid, be chargeable to super tax at the reduced rate.

(3) This section shall apply to any company which is incorporated in Nigeria on or after 1st January 1971.

(4) In this section—

"foreign funds" means any moneys brought into Nigeria from any territory or country outside Nigeria;

"reduced rate", in relation to super tax, means the rate specified in Part B of Schedule 2 of this Decree."

Amendment  
of section  
12 of  
principal  
Decree.

3. In section 12 of the principal Decree, after the definition of the expression "the Act of 1961" there shall be inserted the following definition, that is—

"appropriate rate", in relation to super tax chargeable on any company for any year of assessment, means—

(a) in the case of any company which for that year of assessment is liable to super tax at the reduced rate, the rate specified in Part B of Schedule 2 of this Decree ;"

(b) in the case of any other company, the normal rate set out in Part A of Schedule 2 of this Decree."

Amendment  
of Schedule  
1 to principal  
Decree.  
1970 No. 12.

4. Schedule 2 to the principal Decree (as inserted by the Super Tax (Amendment) Decree 1970) is hereby amended as follows, that is—

(a) immediately before the entries relating to paragraph (a), there shall be inserted the following sub-heading,—

"PART A—NORMAL RATE" ; and

(b) at the end of that Schedule, there shall be added the following entries,—

"PART B—REDUCED RATE

For every pound of the amount by which the total  
profits exceed the standard deduction . . . . . 2s-0d."

Citation,  
extent and  
commence-  
ment.

5.—(1) This Decree may be cited as the Super Tax (Amendment) (No. 2) Decree 1971 and shall apply throughout the Federation.

(2) This Decree shall be deemed to have come into force on 1st January 1971 and shall from its commencement have effect in respect of the year of assessment 1970-71 and each subsequent year of assessment.

MADE at Lagos this 24th day of March 1971.

MAJOR-GENERAL Y. GOWON,  
*Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria*

#### EXPLANATORY NOTE

*(This note does not form part of the above Decree, but is  
intended to explain its effect.)*

The Decree amends the Super Tax Decree 1967 by introducing a reduced rate of super tax which shall apply to a company only in the two cases mentioned in the new section 1A thereof if the company is incorporated in Nigeria on or after 1st January 1971. The reduced rate is 2s-0d for every pound of the amount by which the total profits exceed the standard deduction.

**INDUSTRIAL DEVELOPMENT (IMPORT DUTIES RELIEF)  
(REPEAL) DECREE 1971**



**Decree No. 13**

[24th March 1971]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Industrial Development (Import Duties Relief) Act is hereby repealed without prejudice to anything done or suffered thereunder, or any right, privilege, obligation or liability acquired, accrued or incurred thereunder.

Repeal of  
Cap. 86.

2. This Decree may be cited as the Industrial Development (Import Duties Relief) (Repeal) Decree 1971 and shall have effect throughout the Federation.

Citation and  
extent.

MADE at Lagos this 24th day of March 1971.

MAJOR-GENERAL Y. GOWON,  
*Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria*

**EXPLANATORY NOTE**

*(This note does not form part of the above Decree but is  
intended to explain its effect)*

This Decree repeals the Industrial Development (Import Duties Relief) Act, but provides that the repeal shall be without prejudice to anything done or suffered thereunder or any right, privilege, obligation or liability acquired or accrued or incurred thereunder.

## MARRIAGE ACT (AMENDMENT) DECREE 1971



## Decree No. 14

[24th March 1971]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) For sections 50 to 54 of the Marriage Act there shall be substituted the following sections—

Amendment  
of Marriage  
Act.

Cap. 115.

*“Foreign Marriages*Validity of  
foreign  
marriages.

50. Subject to sections 51 to 54, a marriage between parties one of whom is a citizen of Nigeria, if it is contracted in a country outside Nigeria before a marriage officer in his office, shall be as valid in law as if it had been contracted in Nigeria before a registrar in the registrar's office.

Marriage  
officers.

51. For the purposes of this Act, every Nigerian diplomatic or consular officer of the rank of Secretary or above shall be regarded as a marriage officer in the country to which he is accredited.

Marriage  
officer's  
office.

52. The office used by a marriage officer for the performance of his diplomatic or consular duties shall be regarded as the marriage officer's office for the purposes of this Act.

Act to apply  
subject to  
modifica-  
tions.

53. Subject to the modifications specified in section 54, this Act shall apply in relation to a marriage contracted before a marriage officer as nearly as may be as it applies in relation to a marriage contracted before a registrar.

Modifica-  
tions  
referred to  
in s. 53.

54. The modifications referred to in section 53 are as follows—

(a) references to the registrar's district shall be construed as references to the country to which the marriage officer is accredited ;

(b) the affidavit mentioned in section 11 (2) shall be sworn before the marriage officer ;

(c) section 13 shall not apply ;

(d) sections 15 to 17 shall not apply and, if a caveat is entered under section 14 in respect of an intended marriage of which notice has been given, the notice and all proceedings consequent thereon shall be void and any fee paid shall be refunded to the payer (without prejudice to the right to give a fresh notice or enter a fresh caveat) ;

(e) the marriage officer, if he is satisfied that the consent of any person required by section 18 cannot be obtained because of that person's absence, inaccessibility or disability, may



(without prejudice to that persons's right to enter a caveat under section 14) dispense with the necessity of obtaining the consent of that person or a consent under section 20 so however that the marriage officer shall not have power to dispense with the consent required by section 18 if he is satisfied that the marriage is being sought to be celebrated outside Nigeria solely because that consent could not be obtained in Nigeria.

(f) in section 30 (3) the words "three months" and "each calendar year" shall be substituted for the words "ten days" and "each month" respectively ;

(g) in section 33 (1) the words "in Nigeria" shall be disregarded ;

(h) any fee chargeable shall be converted to the local currency at the official rate of exchange ;

(i) power to reduce, remit or refund fees under section 38 shall be vested in the marriage officer."

(2) The First Schedule to the Marriage Act is hereby amended by the deletion of Forms G and H.

Repeals.

2. The legislation specified in the Schedule to this Decree is hereby repealed to the extent therein provided.

Saving.

3. Nothing in this Decree shall render invalid any marriage which was valid immediately before the commencement of this Decree.

Citation and extent.

4. This Decree may be cited as the Marriage Act (Amendment) Decree 1971 and shall apply throughout the Federation and elsewhere to the extent necessary to give it effect.

## SCHEDULE

Section 2

### REPEALS

<i>Chapter or number</i>	<i>Short title</i>	<i>Extent of repeal</i>
55 and 56 Vict. c. 23	The Foreign Marriages Act 1892.	the whole Act, to the extent applicable in Nigeria.
5 and 6 Geo. 5 c. 40	The Marriage of British Subjects (Facilities) Act 1915.	section 1, to the extent applicable in Nigeria.
1920 No. 826 (Vol. XI of 1958 Law of Nigeria, page 319).	Order in Council applying section 1 of the Marriage of British Subjects (Facilities) Act 1915.	the whole Order.

MADE at Lagos this 24th day of March 1971.

MAJOR-GENERAL Y. GOWON,  
Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria

EXPLANATORY NOTE

*(This note does not form part of the above Decree but is  
intended to explain its purpose)*

The Decree amends the Marriage Act to provide for the solemnization of marriages outside Nigeria by Nigerian Diplomatic Missions where at least one of the parties is a Nigerian.