

## PENSIONS (INCREASE) DECREE 1972



## Decree No. 41

[1st September 1971]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Subject to the provisions of this Decree there shall be payable as from the appointed day to every person in receipt of a pension under the provisions of any enactment mentioned in Part A of the Schedule to this Decree an increase in pension as specified in the table set out in Part B of the said Schedule :

Increase in  
certain  
pensions and  
minimum  
pension  
payable.

Provided that where an increase would operate in such a way that the minimum annual pension payable together with such increase would be less than £60, the minimum annual pension including the increase shall be £60.

(2) Notwithstanding the provisions of any enactment aforesaid, the minimum annual pension to be paid to any person pursuant to any such enactment shall, as from the appointed day, be £60.

## 2. In this Decree—

“the appointed day” means the date of commencement of this Decree ;

“pension” means the yearly amount of the pension granted to an officer or other person at the date of his retirement or the yearly amount of pension as reduced by commutation under the Pensions Regulations, as the case may be, inclusive in either case of increases payable before the appointed day and includes any annual allowance in the nature of a pension.

Interpreta-  
tion.

3.—(1) This Decree may be cited as the Pensions (Increase) Decree 1972 and shall be deemed to have come into force on 1st September 1971.

Citation, etc.

(2) For the avoidance of doubt, the provisions of any enactment aforesaid in force immediately before the appointed day shall, as from the appointed day, be read and construed with such adaptations and modifications as may be necessary or expedient for giving full effect to the provisions of this Decree ; and in particular, the amount of any increase granted pursuant to the provisions of this Decree shall not be taken into account for the purposes of section 10 of the Pensions Act (which limits the amount of a pension that may be granted to an officer).

Cap. 147.

## SCHEDULE

Section 1

## PART A

*The Enactments referred to in section 1*

<i>Enactment</i>	<i>Chapter or No.</i>
Military Pensions Act .. .. .	Cap. 119
Pensions Act .. .. .	Cap. 147(A)
Pensions (Increase) Act .. .. .	Cap. 147(B)
Pensions (Statutory Corporation Service) Act ..	Cap. 148
Pensions (Special Provisions) Act 1961 .. ..	1961 No. 15
Pensions (Statutory Corporation Service) Act 1961	1961 No. 61
Pensions (Transferred Service) Act 1965 .. ..	1965 No. 28
Special Constables Decree 1966 .. .. .	1966 No. 7
Police Pensions Decree 1966 .. .. .	1966 No. 60
Pensions (Federal Fire Service, etc.) Decree 1966	1966 No. 74
Transferred Officers and Pensions Liability, etc. Decree 1971 .. .. .	1971 No. 8

## PART B

<i>Pension or Annual Allowance</i>	<i>Rate of Increase</i>
Not more than £200 per annum .. .. .	£36 per annum
Over £200 but not more than £400 per annum	£48 per annum
Over £400 but not more than £800 per annum	£60 per annum or 10% whichever is higher
Over £800 but not more than £1,000 per annum	.. .. 10%
Over £1,000 per annum .. .. .	.. .. 10%

MADE at Lagos this 3rd day of October 1972.

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 the purport)*

The Decree implements certain recommendations of the Adebo Wages and Salaries Review Commission concerning increases in pensions to government officers following the general incomes revision. The minimum pension now payable is £5 per month.

**INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF)  
(AMENDMENT) DECREE 1972**



**Decree No. 42**

[31st October 1972]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 24 of the Industrial Development (Income Tax Relief) Decree 1971 (which relates to repeal, savings and transitional provisions) is hereby amended by the insertion immediately after subsection (7) of a new subsection—

Amendment  
of 1971  
No. 22.

“(7A) Where an application for a pioneer certificate made under the repealed Act has been approved by the Federal Executive Council but no pioneer certificate had been issued in respect thereof any certificate issued thereafter shall be deemed to have been in force immediately before the relevant date and effect shall be given thereto as if it were a pioneer certificate issued under that Act.”

2. This Decree may be cited as the Industrial Development (Income Tax Relief) (Amendment) Decree 1972.

Citation.

MADE at Lagos this 31st day of October 1972.

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 this Decree but is  
intended to explain its effect)*

The Decree enables pioneer certificates to be issued to companies whose applications for pioneer certificate made under the Industrial Development (Income Tax Relief) Act (Cap. 87), have been approved by the Federal Executive Council but to whom no such certificates had been issued.