

## SUPPLEMENTARY APPROPRIATION (1974-75) DECREE 1975



## Decree No. 5

[31st January 1975]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The aggregate amount mentioned in section 1 of the Appropriation Decree 1974 shall be increased by one hundred and nineteen million, one hundred and twenty seven thousand, eight hundred naira, and this additional amount shall be appropriated to the heads of expenditure specified in the Schedule to this Decree.

Issue and appropriation of ₦119,127,800 from the Consolidated Revenue Fund for services of 1974-75. 1974 No. 19.

2. This Decree may be cited as the Supplementary Appropriation (1974-75) Decree 1975.

Citation.

## SCHEDULE

## Section 1

Head	Amount ₦
21. State House/Dadan Barracks .. .. .	60,830
22. Cabinet Office .. .. .	953,550
23. Police .. .. .	11,523,580
24. Ministry of Agriculture and Natural Resources ..	2,338,600
25. Ministry of Communications .. .. .	139,500
26. Ministry of Defence .. .. .	31,970,680
27. Ministry of Economic Development and Reconstruction	856,910
28. Ministry of Education .. .. .	43,758,720
29. Ministry of Establishments .. .. .	2,302,280
30. Ministry of External Affairs .. .. .	3,623,720
31. Ministry of Finance .. .. .	5,057,990
32. Ministry of Health .. .. .	528,170
33. Ministry of Industries .. .. .	543,540

	Amount
	₦
34. Ministry of Information .. .. .	4,164,195
35. Ministry of Internal Affairs .. .. .	2,971,256
36. Ministry of Justice .. .. .	199,113
37. Ministry of Labour .. .. .	870,171
38. Ministry of Mines and Power .. .. .	502,010
39. Ministry of Trade .. .. .	995,430
40. Ministry of Transport .. .. .	1,249,530
41. Ministry of Works and Housing .. .. .	3,787,740
42. Audit .. .. .	222,550
43. Judicial .. .. .	255,470
44. Parliament Buildings .. .. .	76,060
45. Public Service Commission .. .. .	105,010
46. Police Force Service Commission .. .. .	27,945
49. Consolidated Revenue Fund Charges : Parts I-VI .. .. .	43,250
<b>TOTAL .. .. .</b>	<b>₦119,127,800</b>

MADE at Lagos this 31st day of January 1975.

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 increases the amount mentioned in section 1 of the Appropriation Decree 1974 by ₦119,127,800 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.

## CONSTITUTION (FINANCIAL PROVISIONS, ETC.) DECREE 1975



## Decree No. 6

[See section 7 (1)]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. For section 136 of the Constitution of the Federation there shall be substituted the following new section :—

"Import  
duties on  
certain com-  
modities.

136.—(1) Where under any Act of Parliament or Decree a duty is levied in respect of the import into Nigeria of any commodity other than motor spirit, diesel oil, tobacco, wine, potable spirits, or beer, the Federation shall, in respect of each quarter, credit to a special account maintained by the Federation (to be called "the Distributable Pool Account") a sum equal to thirty-five per cent of the proceeds of that duty for that quarter.

(2) For the purposes of this section the proceeds of a duty for a quarter shall be the amount remaining from the receipts from that duty that are collected in that quarter after any drawbacks, refunds or other repayments relating to those receipts have been made or allowed for.

Amendment  
of section  
136 of the  
Constitution  
of the  
Federation.  
1963 No. 20.

2. For section 137 of the Constitution of the Federation, there shall be substituted the following new section :—

"Import  
duties on  
motor  
spirits and  
tobacco.

137.—(1) Where under any Act of Parliament or Decree a duty is levied in respect of import to Nigeria of motor spirit, diesel oil or tobacco, or of any particular class, variety or description of motor spirit, diesel oil or tobacco, the Federation shall, in respect of every quarter, credit to the Distributable Pool Account a sum equal to the proceeds of that duty for that quarter.

(2) For the purposes of this section the proceeds of a duty for a quarter levied on any commodity, or any particular class, variety or description of commodity shall be the amount remaining from the receipts from that duty that are collected in that quarter after any drawbacks, refunds or other repayments relating to those receipts have been made or allowed for."

Amendment  
of section  
137 of the  
Constitution  
of the  
Federation.

3. For section 138 of the Constitution of the Federation, there shall be substituted the following new section :—

"Excise  
duties.

138.—(1) Where under any Act of Parliament or Decree an excise duty is levied on any commodity, the Federation shall, in respect of every quarter, credit to the Distributable Pool Account a sum equal to fifty per cent of the proceeds of that

Amendment  
of section  
138 of the  
Constitution  
of the  
Federation.

duty for that quarter, and the other fifty per cent of those proceeds for that quarter shall be treated as revenue of the Federation and shall be paid into the Consolidated Revenue Fund of the Federation.

(2) For the purposes of this section the proceeds of a duty for a quarter levied on any commodity, or any particular class, variety or description of commodity, shall be the amount remaining from the receipts from that duty that are collected in that quarter after any drawbacks, refunds or other repayments relating to those receipts have been made or allowed for."

Amendment  
of section  
139 of the  
Constitution  
of the  
Federation.  
1963 No. 20.

4. For section 139 of the Constitution of the Federation, there shall be substituted the following new section:—

"Export  
duties.

139.—(1) Where under any Act of Parliament or Decree duty is levied in respect of the export from Nigeria of produce, hides or skins, the Federation shall, in respect of every quarter, credit to the Distributable Pool Account a sum equal to the proceeds of that duty for that quarter.

(2) For the purposes of this section the proceeds for a quarter of a duty levied on a commodity shall be the amount remaining from such of the receipts from that duty as relate to exports of that commodity during that quarter after any drawbacks, refunds or other repayments relating to those receipts have been made or allowed for."

Amendment  
of section  
140 of the  
Constitution  
of the  
Federation.

5. For section 140 of the Constitution of the Federation, there shall be substituted the following new section:—

"Mining  
royalties.

140.—(1) There shall be paid by the Federation to each State a sum equal to twenty per cent of—

(a) the proceeds of any royalty received by the Federation in respect of any minerals extracted in that State; and

(b) any mining rents derived by the Federation from within that State.

(2) The Federation shall credit to the Distributable Pool Account a sum equal to eighty per cent of—

(a) the proceeds of any royalty received by the Federation in respect of minerals extracted from any State; and

(b) any mining rents derived by the Federation from any State.

(3) The Federation shall credit to the Distributable Pool Account—

(a) the proceeds of any royalty received by the Federation in respect of minerals extracted from the territorial waters and the continental shelf of Nigeria;

(b) any mining rents received by the Federation in respect of the territorial waters and continental shelf of Nigeria.

(4) For the purposes of this section the proceeds of any royalty shall be the amount remaining from the receipts of that royalty after any refunds or other repayments relating to those receipts have been deducted therefrom or allowed for.

(5) In this section—

(a) the reference to "continental shelf" and "territorial waters" are references to those expressions as defined in the Territorial Waters Decree 1967 and the Petroleum Decree 1969; and

(b) "minerals" includes mineral oil."

6. Immediately after section 140 of the Constitution of the Federation there shall be inserted the following new section:—

"Distribution of funds in the Distributable Pool Account. 141 The amount standing to the credit of the Distributable Pool Account at the end of each quarter shall be distributed among the States on the following basis—

(a) one-half shall be divided equally among the States; and

(b) the other half shall be divided among the States proportionately to the population of each State."

7.—(1) This Decree may be cited as the Constitution (Financial Provisions, etc.) Decree 1975 and shall come into force on 1st April 1975.

(2) The enactments set out in the first column of the Schedule to this Decree are, to the extent set out in the third column of that Schedule, consequentially, repealed.

Insertion of new section 141 of the Constitution of the Federation. 1963 No. 20.

Citation, commencement and repeal.

### SCHEDULE

<i>Chapter, etc.</i>	<i>Citation</i>	<i>Extent of Repeal</i>
1965 No. 18	Allocation of Revenue (Constitutional Amendment) Act 1965	The whole Act
1966 No. 67	Allocation of Revenue (Commencement) Decree 1966	The whole Decree
1970 No. 13	Constitution (Distributable Pool Account) Decree 1970	The whole Decree
1971 No. 9	Off-Shore Oil Revenues Decree 1971	The whole Decree

MADE at Lagos this 31st day of January 1975.

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 Constitution of the Federation to modify in certain respects the current principle of revenue allocation and to provide for an increase in the revenue to be credited by the Federation to the Distributable Pool Account.