

L.N. 54 of 1975

**IMMIGRATION ACT 1963**  
(1963 No. 6)

**Enzo Gentile (Prohibited Immigrant)**  
**(Revocation) Order 1975**

WHEREAS in exercise of the powers conferred by section 18 (2) of the Immigration Act 1963 Enzo Gentile was on 8th May 1973 declared a prohibited immigrant and deported from Nigeria under the ENZO GENTILE Deportation Order 1973 (L.N. 34 of 1973):

AND WHEREAS I, the Federal Commissioner for Internal Affairs, am of opinion that the said Deportation Order be revoked:

NOW THEREFORE, in exercise of the powers conferred by section 20 (3) of the Immigration Act 1963, and of all other powers enabling me in that behalf, I, the Federal Commissioner for Internal Affairs, hereby make the following order:—

1. The ENZO GENTILE Deportation Order 1973 is hereby revoked.
2. This Order may be cited as the Enzo Gentile (Prohibited Immigrant) (Revocation) Order 1975.

Revocation  
of L.N. 34  
of 1973.

Citation.

MADE at Lagos this 3rd day of July 1975.

ADAMU SULEMAN,  
*Federal Commissioner for Internal Affairs*

L.N. 55 of 1975

**ROBBERY AND FIREARMS (SPECIAL PROVISIONS)  
(AMENDMENT) (No. 2) DECREE 1974  
(1974 No. 29)**

**Robbery and Firearms (Special Provisions)  
(Amendment) (No. 2) Decree (Appointed Day) Order 1975**

**In exercise of the powers conferred by section 6 (2) of the Robbery and Firearms (Special Provisions) (Amendment) (No. 2) Decree 1974 and of all other powers enabling me in that behalf, I, Dr Nabo Bekinbo Graham-Douglas, Attorney-General of the Federation, hereby make the following order :--**

Appointed  
day for  
1974 No. 29.

1. The day appointed for the coming into force of the Robbery and Firearms (Special Provisions) (Amendment) (No. 2) Decree 1974 shall be 1st September 1975.

Citation.

2. This Order may be cited as the Robbery and Firearms (Special Provisions) (Amendment) (No. 2) Decree (Appointed Day) Order 1975.

MADE at Lagos this 15th day of July 1975.

**NABO BEKINBO GRAHAM-DOUGLAS,  
*Attorney-General of the Federation***

**EXPLANATORY NOTE**

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

The Order appoints 1st September 1975 as the day on which the Robbery and Firearms (Special Provisions) (Amendment) (No. 2) Decree 1974 comes into force.

L.N. 56 of 1975

# ROBBERY AND FIREARMS (SPECIAL PROVISIONS) DECREE 1970 (1970 No. 47)

## Robbery and Firearms Tribunal (Procedure) Rules 1975

*Commencement : 1st September 1975*

In exercise of the powers conferred on me by section 6 of the Robbery and Firearms (Special Provisions) Decree 1970 as amended by the Robbery and Firearms (Special Provisions) (Amendment) (No. 2) Decree 1974 and of all other powers enabling me in that behalf, I, Dr Nabo Bekinbo Graham-Douglas, Attorney-General of the Federation, with the approval of the Federal Executive Council, hereby make the following rules :—

### *Commencement and Conduct of Trial*

1. The trial of offences under the Decree shall commence by way of an application, supported by evidence on affidavit, made to the tribunal by the prosecutor.

Institution of proceedings.

2. Where after perusal of the application and the evidence on affidavit or any further evidence in such form as the tribunal may consider necessary, the tribunal is satisfied that any person appears to have committed any offence under the Decree it shall cause that person to be brought before the tribunal on such date and at such time as it may direct.

Order on an accuse to appear.

3.—(1) When the tribunal is ready to commence the trial the accused shall be brought before it and the tribunal shall read or cause to be read to him the substance of the complaint against him and he shall be asked whether he is guilty of the offence or offences charged.

Commencement of trial.

(2) If the accused pleads guilty the plea shall be recorded and he may in the discretion of the tribunal be convicted thereon unless the offence charged is punishable with death, in which case the tribunal shall enter a plea of not guilty on behalf of the accused.

4. If the accused pleads not guilty or makes no plea or refuses to plead or if the tribunal enters a plea of not guilty on behalf of the accused, the tribunal shall proceed to try the case.

Plea of not guilty or no plea.

5. Where an accused charged with an offence punishable with death is not defended by a legal practitioner the tribunal shall assign a legal practitioner for his defence.

Defence in capital cases.

6.—(1) After a plea of not guilty has been taken or no plea has been made the prosecutor may open the case against the accused, stating shortly by what evidence he intends to prove the guilt of the accused.

Presentation of case for prosecution.

(2) The prosecutor shall then examine the witnesses for the prosecution who may be cross-examined by the accused or his counsel and may thereafter be re-examined by the prosecutor.

7.—(1) After the conclusion of the presentation of evidence by the prosecutor the tribunal shall ask the accused—

Procedure after presentation of evidence by the prosecution.

(a) whether he wishes to give evidence on his own behalf, and

(b) whether he intends to call witnesses other than witnesses to character.

(2) If the accused says that he does not intend to call any witnesses other than witnesses to character, the prosecutor may sum up his case against the accused and the tribunal shall then call upon the accused to enter upon the defence.

(3) Notwithstanding the provisions of paragraph (2) of this rule, the tribunal may, after hearing the evidence for the prosecution, if it considers that the evidence against the accused or any of several accused is not sufficient to justify the continuation of the trial, record a finding of not guilty in respect of such accused without calling upon him or them to enter the defence and such accused shall thereupon be discharged and acquitted and the tribunal shall then call upon the remaining accused, if any, to enter upon the defence.

(4) If the accused or any one of several accused says that he intends to call any witness other than a witness to character, the tribunal shall call upon the accused to enter upon the defence.

(5) Notwithstanding the provisions of paragraph (4) of this rule, the tribunal may, before calling upon the accused to enter upon the defence, call upon the prosecutor to sum up his case against any one or more of the accused against whom it considers that the evidence is not sufficient to justify the continuation of the trial and, after hearing the summing up, if any, may in its discretion record a finding of not guilty in respect of any such accused or call upon any of them to enter upon his or their defence.

#### Defence.

8. When the tribunal calls upon the accused to enter upon the defence the accused or his counsel may open his case stating the facts or law on which he intends to rely and making such comments as he thinks necessary on the evidence for the prosecution, and the accused may then give evidence on his own behalf, examine his witnesses, if any, and, after their cross-examination and re-examination, if any, the accused or his counsel may sum up his case.

#### Right of prosecutor to reply.

9.—(1) If the accused or any of the accused calls any witness other than to character or any document other than a document relating to character is put in evidence for the defence the prosecutor shall be entitled to reply.

(2) If the accused has called only evidence to character, the prosecutor may at the close of the case for the defence adduce evidence of previous convictions of the accused, if any.

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this rule, in any case, with the leave of the tribunal, the prosecutor may be heard in reply on a point of law or, where none of the accused has adduced evidence other than to character but any of them has introduced new matter in his statement to the tribunal, on such new matter.

#### Consideration of finding.

10. When the case for the defence and the reply of the prosecutor, if any, are concluded and the tribunal does not desire to put any further question to the accused, the tribunal shall retire or adjourn to consider its finding.

#### Announcement of finding.

11. After the tribunal has made its finding the Chairman shall announce that finding and, where the accused is found guilty, it shall impose the appropriate penalty prescribed by the Decree and issue a committal warrant accordingly.

#### Recommendation to mercy.

12. The tribunal may in any case in recording sentence make a recommendation to mercy but in any such case shall give the reasons for its recommendation.

13.—(1) The Chairman of the tribunal shall in every case take notes in writing of the oral evidence, or so much thereof as he considers is material, in a book to be kept for that purpose and such book shall be signed by the Chairman at the conclusion of each day's proceeding.

Notes of evidence to be taken.

(2) The record so kept as aforesaid or a copy thereof purporting to be signed and certified as a true copy by the Chairman shall, without further proof, be admitted as evidence of such proceedings and of the statements made by the witnesses.

### *Supplemental*

14. If the tribunal is satisfied that any person is likely to give material evidence for the prosecution or for the defence the tribunal may issue a summons to such person requiring him to attend, at a time and place to be mentioned therein, before the tribunal to give evidence respecting the case and to bring with him any specified documents or things and any other documents or things relating thereto which may be in his possession or power or under his control.

Issue of summons for witness.

15. If the person to whom any such summons is directed does not attend before the tribunal at the time and place mentioned therein, and there does not appear to the tribunal on inquiry to be any reasonable excuse for such non-attendance, then after proof to the satisfaction of the tribunal that the summons was duly served or that the person to whom the summons is directed wilfully avoids service, the tribunal, on being satisfied that such person is likely to give material evidence, may issue a warrant to apprehend him and to bring him, at the time and place to be mentioned in the warrant, before the tribunal in order to testify as aforesaid.

Warrant for witness after summons.

16. It shall be the duty of the tribunal to make or cause to be made such local inspection as the circumstances of the case may require.

Local inspection.

17. Subject to the express provisions, if any, of these rules the forms contained in the Schedule to these rules may, in accordance with any instruction contained in the said forms, and with such variations as the circumstances of the particular case may require be used in the cases to which they apply, and, when so used, shall be good and sufficient in law.

Forms.

18. Where these rules contain no provision in respect of any matter relating to or connected with the trial of offences under the Decree the provisions of the Criminal Procedure Act shall, with such modifications as the circumstances may require, apply in respect of such matter to the same extent as they apply to the trial of offences generally.

Application of Criminal Procedure Act.  
Cap. 43

19. In these rules—

“the Decree” means the Robbery and Firearms (Special Provisions) Decree 1970;

Interpretation.  
1970 No. 47

“the prosecutor” means the Attorney-General of the State in respect of which the tribunal was constituted or, where there is no Attorney-General, the Solicitor-General of that State or the officer of the Ministry of Justice of the State authorised by the Attorney-General or, as the case maybe, the Solicitor-General to conduct the prosecution of an offence before the tribunal.

20. These rules may be cited as the Robbery and Firearms Tribunal (Procedure) Rules 1975 and shall come into force on 1st September 1975.

Citation, etc.

## SCHEDULE

Rule 17

## FORMS

## FORM 1

APPLICATION TO COMMENCE TRIAL FOR AN OFFENCE  
UNDER THE ROBBERY AND FIREARMS (SPECIAL  
PROVISIONS) DECREE 1970

State

To : The Chairman,  
Tribunal for the trial of offences under the Robbery and Firearms  
(Special Provisions) Decree 1970.

Pursuant to section 6 of the Robbery and Firearms (Special Provisions)  
Decree 1970, as amended by the Robbery and Firearms (Special Provisions)  
(Amendment) (No. 2) Decree 1974 I hereby apply for the commencement  
of a trial for the offence of (i).....

under section.....

.....of the Robbery and Firearms (Special Provisions)  
Decree 1970 against the undermentioned person :—

(ii) .....

2. In support of this application I attach hereto .....  
copies of evidence of affidavit for the consideration of the Tribunal.

3. If this application is granted, I shall be relying on the facts disclosed in  
the affidavits and any further evidence the Tribunal may consider necessary  
at the trial. I attach hereto four copies of the charge against the accused.  
A list of the deponents and their addresses is also attached for the purpose of  
issuing witness summons on them.

Prosecutor

(i) Insert the offence.

(ii) Insert the name of accused.

## FORM No. 2

**Robbery and Firearms (Special Provisions) Decree 1970****SUMMONS TO ACCUSED**

In the Tribunal for the trial of Offences under the Robbery and Firearms  
(Special Provisions) Decree 1970.

.....State

To A.B. of .....

Complaint has been made this day by .....

.....for

that you on the ..... day of .....

at .....

in the ..... aforesaid

did\* .....

You are therefore summoned to appear before the tribunal mentioned  
above sitting at .....

on ..... to answer the said complaint.

DATED the ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.



## FORM No. 3

## Robbery and Firearms (Special Provisions) Decree 1970

## WARRANT FOR APPREHENSION OF ACCUSED

In the Tribunal for the trial of Offences under the Robbery and Firearms (Special Provisions) Decree 1970.

.....State

*Between*

..... *Complainant*

*and*

..... *Accused*

To ..... Police Officer.

Complaint has been made on ..... of .....

by ..... that .....

hereinafter called the accused, on the .....

day of ..... did (\*) .....

You are hereby commanded to bring the accused before the Tribunal mentioned above sitting at ..... on ..... to answer the said complaint and be dealt with according to law.

DATED the ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.



## FORM No. 4

## Robbery and Firearms (Special Provisions) Decree 1970

## SUMMONS TO WITNESS

In the Tribunal for the trial of Offences under the Robbery and Firearms  
(Special Provisions) Decree 1970.

.....State

*Between*

.....Complainant

*and*

.....Accused

To (i).....

(ii).....has been

charged by (iii).....at.....

.....in.....

that he did (iv).....

and it appearing to me on the application of (iii).....

.....that you are likely to give material  
evidence therein on behalf of the prosecutor (or accused)

You are therefore summoned to appear before the tribunal name above  
sitting at.....on the.....day

of.....19.....at the hour of.....

.....in the.....

noon, to testify what you know in such matter.

DATED the.....day of.....19.....

.....  
*Chairman of the Tribunal*

- (i) Insert name of witness.  
(ii) Insert name of accused.  
(iii) Insert name of prosecutor or, if applicable, the accused.  
(iv) State concisely the substance of the offence.

## FORM No. 5

**Robbery and Firearms (Special Provisions) Decree 1970****WARRANT FOR APPREHENSION OF WITNESS IN THE FIRST INSTANCE**

In the Tribunal for the trial of Offences under the Robbery and Firearms  
(Special Provisions) Decree 1970.)

.....State

To.....

A.B. has been charged by.....

for that he on the.....

day of.....at.....

in the.....State aforesaid

did\*.....

And it appearing to me by the oath of.....

that E.F. is likely to give material evidence concerning the said matter,  
and that it is probable he will not attend to give evidence unless compelled  
to do so.

You are therefore hereby commanded to bring him before the tribunal  
named above sitting at .....  
forthwith to testify what he knows concerning the said matter.

DATED the.....day of.....19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.

## FORM No. 6

**Robbery and Firearms (Special Provisions) Decree 1970****WARRANT FOR APPREHENSION OF A WITNESS**

**In the Tribunal for the trial of Offences under the Robbery and Firearms (Special Provisions) Decree 1970.**

.....State

*Between*

.....Complainant

*and*

.....Accused

To ..... Police Constable or to each and  
all the Constables of .....

(i) ..... was duly summoned to  
appear before the tribunal named above sitting at .....  
on ..... at the hour of .....  
in the ..... noon, to testify what he  
knows concerning a certain complaint against .....

And he has neither appeared thereto, nor offered any just excuse for his neglect.

And it has been proved on oath that the summons has been duly served on him [and that a reasonable sum has been paid (or tendered) to him for his costs and expenses in that behalf].

You are therefore hereby commanded to bring him before the tribunal named above sitting at ..... forthwith to testify what he knows concerning the said matter.

DATED the ..... day of ..... 19 .....

.....  
*Chairman of the Tribunal*

(i) Insert name of witness.

## FORM No. 7

**Robbery and Firearms (Special Provisions) Decree 1970****WARRANT FOR COMMITMENT OF WITNESS**

In the Tribunal for the trial of Offences under the Robbery and Firearms (Special Provisions) Decree 1970.

..... State

*Between*

..... *Complainant*

*and*

..... *Accused*

To ..... and to the  
Superintendent of ..... Prison

(i) ..... having appeared or  
been brought before the tribunal named above sitting at .....

on the ..... day of ..... 19.....

to testify what he knows concerning a certain matter against (ii) .....

..... refused to take an oath (or having taken an oath)  
refused to answer any (or a certain) question put to him concerning the matter  
and did not offer any just excuse for his refusal.

You the said Police Officer are hereby commanded to convey the said

..... safely to the prison, and  
deliver him to the Superintendent thereof, together with this Warrant and  
you, the Superintendent of the said prison, to receive him into your custody

and keep him for the period of ..... unless he  
in the meantime consents to be examined and to answer concerning the  
matter.

DATED the ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of witness.

(ii) Insert name of accused.

## FORM No. 8

**Robbery and Firearms (Special Provisions) Decree 1970****COMMITMENT ON REMAND**

In the Tribunal for the trial of Offences under the Robbery and Firearms (Special Provisions) Decree 1970.

.....State

*Between*

.....Complainant

*and*

.....Accused

To.....and Officer in charge  
of.....Police Station and to  
the Superintendent of.....prison.

(i) .....hereinafter called  
the accused being brought before the tribunal named above, sitting at  
.....charged with having

(ii) .....

The hearing of the case being adjourned :

You the said Police Officer are hereby commanded to convey the accused  
to police custody at.....\* to the  
said prison, and there to deliver him to the Officer in charge\*/Superintendent  
thereof, together with this Warrant, and you, the Officer in charge\*/ the  
Superintendent of the said prison to receive him into your custody, and keep  
him until the.....day of  
.....19....., and on that day to convey him  
before the said tribunal at the hour of.....in the  
.....noon to be further dealt with according to law.

DATED the.....day of.....19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of Accused.

(ii) State the Offence or Offences.

\* Delete whichever does not apply.

## FORM No. 9

**Robbery and Firearms (Special Provisions) Decree 1970**

In the tribunal for the trial of Offences under the Robbery and Firearms (Special Provisions) Decree 1970.

## WARRANT OF CONVICTION

..... State

*Between*

..... Complainant

*and*

..... Accused

(i) ..... having appeared  
before the tribunal named above sitting at .....  
is this day convicted for that he, on the ..... day of  
..... 19....., at .....  
within the ..... did

(ii) .....

And it is adjudged that the accused, for his said offence, be sentenced to

(iii) .....

and the accused shall until the conviction and/or sentence be confirmed or  
disallowed by the Military Governor be kept in custody at (iv) .....

.....

DATED the ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of accused.

(ii) State offence or offences for which accused is convicted.

(iii) Insert the tribunal's sentence.

(iv) Insert place of custody.

DATED at Lagos this 15th day of July 1975.

NABO BEKINBO GRAHAM-DOUGLAS,  
*Attorney-General of the Federation*

L.N. 57 of 1975

**OFFENCES AGAINST THE PERSON  
(SPECIAL PROVISIONS) DECREE 1974  
(1974 No. 20)**

**Offences Against The Person (Special Tribunals)  
(Procedure) Rules 1975**

*Commencement : 15th July 1975*

In exercise of the powers conferred on me by section 7 of the Offences Against The Person (Special Provisions) Decree 1974 and of all other powers enabling me in that behalf, I, Dr. Nabo Bekinbo Graham-Douglas, Attorney-General of the Federation, with the approval of the Federal Executive Council, hereby make the following rules :—

*Commencement and Conduct of Trial*

1. The trial of offences under the Decree shall commence by way of an application, supported by evidence on affidavit, made to the tribunal by the prosecutor.

Institution of proceedings.

2. Where after perusal of the application and the evidence on affidavit or any further evidence in such form as the tribunal may consider necessary, the tribunal is satisfied that any person appears to have committed any offence under the Decree it shall cause that person to be brought before the tribunal on such date and at such time as it may direct.

Order on accuse to appear.

3.—(1) When the tribunal is ready to commence the trial the accused shall be brought before it and the tribunal shall read or cause to be read to him the substance of the complaint against him and he shall be asked whether he is guilty of the offence or offences charged.

Commencement of trial.

(2) If the accused pleads guilty the plea shall be recorded and he may in the discretion of the tribunal be convicted thereon unless the offence charged is punishable with death, in which case the tribunal shall enter a plea of not guilty on behalf of the accused.

4. If the accused pleads not guilty or makes no plea or refuses to plead or if the tribunal enters a plea of not guilty on behalf of the accused, the tribunal shall proceed to try the case.

Plea of not guilty or no plea.

5. Where an accused charged with an offence punishable with death is not defended by a legal practitioner the tribunal shall assign a legal practitioner for his defence.

Defence in capital cases.

6.—(1) After a plea of not guilty has been taken or no plea has been made the prosecutor may open the case against the accused, stating shortly by what evidence he intends to prove the guilt of the accused.

Presentation of case for prosecution.

(2) The prosecutor shall then examine the witnesses for the prosecution who may be cross-examined by the accused or his counsel and may thereafter be re-examined by the prosecutor.

7.—(1) After the conclusion of the presentation of evidence by the prosecutor the tribunal shall ask the accused—

Procedure after presentation of evidence by the prosecution.

(a) whether he wishes to give evidence on his own behalf, and

(b) whether he intends to call witnesses other than witnesses to character.



(2) If the accused says that he does not intend to call any witnesses other than witnesses to character, the prosecutor may sum up his case against the accused and the tribunal shall then call upon the accused to enter upon the defence.

(3) Notwithstanding the provisions of paragraph (2) of this rule, the tribunal may, after hearing the evidence for the prosecution if it considers that the evidence against the accused or any of several accused is not sufficient to justify the continuation of the trial, record a finding of not guilty in respect of such accused without calling upon him or them to enter the defence and such accused shall thereupon be discharged and acquitted and the tribunal shall then call upon the remaining accused, if any, to enter upon the defence.

(4) If the accused or any one of several accused says that he intends to call any witness other than a witness to character, the court shall call upon the accused to enter upon the defence.

(5) Notwithstanding the provisions of paragraph (4) of this rule, the court may, before calling upon the accused to enter upon the defence, call upon the prosecutor to sum up his case against any one or more of the accused against whom it considers that the evidence is not sufficient to justify the continuation of the trial and, after hearing the summing up, if any, may in its discretion record a finding of not guilty in respect of any such accused or call upon any of them to enter upon his or their defence.

#### Defence.

8. When the tribunal calls upon the accused to enter upon the defence the accused or his counsel may open his case stating the facts or law on which he intends to rely and making such comments as he thinks necessary on the evidence for the prosecution, and the accused may then give evidence on his own behalf, examine his witnesses, if any, and, after their cross-examination and re-examination, if any, the accused or his counsel may sum up his case.

#### Right of prosecutor to reply.

9.—(1) If the accused or any of the accused calls any witness other than to character or any document other than a document relating to character is put in evidence for the defence the prosecutor shall be entitled to reply.

(2) If the accused has called only evidence to character, the prosecutor may at the close of the case for the defence adduce evidence of previous convictions of the accused, if any.

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this rule, in any case, with the leave of the tribunal, the prosecutor may be heard in reply on a point of law or, where none of the accused has adduced evidence other than to character but any of them has introduced new matter in his statement to the tribunal, on such new matter.

#### Consideration of finding.

10. When the case for the defence and the reply of the prosecutor, if any, are concluded and the tribunal does not desire to put any further question to the accused, the tribunal shall retire or adjourn to consider its finding.

#### Announcement of finding.

11. After the tribunal has made its finding the Chairman shall announce that finding and, where the accused is found guilty, it shall impose the appropriate penalty prescribed by the Decree and issue a committal warrant accordingly.

#### Recommendation to mercy.

12. The tribunal may in any case in recording sentence make a recommendation to mercy but in any such case shall give the reasons for its recommendation.

13.—(1) The Chairman of the tribunal shall in every case take notes in writing of the oral evidence, or so much thereof as he considers is material, in a book to be kept for that purpose and such book shall be signed by the Chairman at the conclusion of each day's proceeding.

Notes of evidence to be taken.

(2) The record so kept as aforesaid or a copy thereof purporting to be signed and certified as a true copy by the chairman shall, without further proof, be admitted as evidence of such proceedings and of the statements made by the witnesses.

### *Supplemental*

14. If the tribunal is satisfied that any person is likely to give material evidence for the prosecution or for the defence the tribunal may issue a summons for such person requiring him to attend, at a time and place to be mentioned therein, before the tribunal to give evidence respecting the case and to bring with him any specified documents or things and any other documents of things relating thereto which may be in his possession or power or under his control.

Issue of summons for witness.

15. If the person to whom any such summons is directed does not attend before the tribunal at the time and place mentioned therein, and there does not appear to the tribunal on inquiry to be any reasonable excuse for such non-attendance, then after proof to the satisfaction of the tribunal that the summons was duly served or that the person to whom the summons is directed wilfully avoids service, the tribunal on being satisfied that such person is likely to give material evidence, may issue a warrant to apprehend him and to bring him, at the time and place to be mentioned in the warrant, before the tribunal in order to testify as aforesaid.

Warrant for witness after summons.

16. It shall be the duty of the tribunal to make or cause to be made such local inspection as the circumstances of the case may require.

Local inspection.

17. Subject to the express provisions, if any, of these rules the forms contained in the Schedule to these rules may, in accordance with any instruction contained in the said forms, and with such variations as the circumstances of the particular case may require, be used in the cases to which they apply, and, when so used, shall be good and sufficient in law.

Forms.

18. Where these rules contain no provision in respect of any matter relating to or connected with the trial of offences under the Decree the provisions of the Criminal Procedure Act shall, with such modifications as the circumstances may require, apply in respect of such matter to the same extent as they apply to the trial of offences generally.

Application of Criminal Procedure Act.  
Cap. 43.

19. In these rules—

“the Decree” means the Offences Against The Person (Special Provisions) Decree 1974 ;

Interpretation.

“the prosecutor” means the Attorney-General of the State in respect of which the tribunal was constituted or, where there is no Attorney-General, the Solicitor-General of that State or the officer of the Ministry of Justice of the State authorised by the Attorney-General or, as the case may be, the Solicitor-General to conduct the prosecution of an offence before the tribunal.

1974 No. 20.

20. These rules may be cited as the Offences Against The Person (Special Tribunals) (Procedure) Rules 1975.

Citation.

## SCHEDULE

Rule 17

## FORMS

## FORM I

APPLICATION TO COMMENCE TRIAL FOR AN OFFENCE  
UNDER THE OFFENCES AGAINST THE PERSON  
(SPECIAL PROVISIONS) DECREE 1974

.....State

To :

The Chairman,  
Tribunal for the trial of the Offences Against The Person  
(Special Provisions) Decree 1974

.....  
.....  
.....

Pursuant to section 7(2) of Offences Against The Person (Special Provisions) Decree 1974, I hereby apply for the commencement of a trial for the offence

of (i).....under  
section .....of the  
Offences Against The Person (Special Provisions) Decree 1974 against the  
undermentioned person :—

(ii).....

2. In support of this application I attach herewith.....copies  
of evidence on affidavit for the consideration of the Tribunal.

3. If this application is granted, I shall be relying on the facts disclosed in the affidavits and any further evidence the Tribunal may consider necessary at the trial. I attach herewith four copies of the charge against the accused. A list of the deponents and their addresses is also attached for the purpose of issuing witness summons on them.

.....  
Prosecutor

(i) Insert the offence.

(ii) Insert name of accused.

## FORM No. 2

**Offences Against The Person (Special Provisions) Decree 1974****SUMMONS TO ACCUSED**

In the Tribunal for the trial of offences under the Offences Against The Person (Special Provisions) Decree 1974.

.....State

To A. B. of .....

Complaint has been made this day by.....

.....for

that you on the.....day of.....

at .....

in the .....aforesaid

did\* .....

You are therefore summoned to appear before the tribunal mentioned above  
sitting at.....

on.....to answer the said complaint.

DATED the .....day of.....19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.

## FORM No. 3

**Offences Against The Person (Special Provisions) Decree 1974****WARRANT FOR APPREHENSION OF ACCUSED**

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974.

.....State

*Between*

..... *Complainant*

*and*

..... *Accused*

To.....Police Officer.

Complaint has been made on.....of.....

by.....that.....

hereinafter called the accused, on the.....

day of.....did (i).....

You are hereby commanded to bring the accused before the tribunal mentioned above sitting at.....on.....to answer the said complaint and be dealt with according to law.

Dated the.....day of.....19.....

.....  
*Chairman of the Tribunal*

(i) State concisely the substance of the offence.

## FORM No. 4

## Offences Against The Person (Special Provisions) Decree 1974

## SUMMONS TO WITNESS

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974

\_\_\_\_\_ State

*Between*

\_\_\_\_\_ Complainant

*and*

\_\_\_\_\_ Accused

To (i) \_\_\_\_\_

(ii) \_\_\_\_\_ has been charged

by (iii) \_\_\_\_\_ at \_\_\_\_\_

\_\_\_\_\_ in \_\_\_\_\_

that he did (iv) \_\_\_\_\_

and it appearing to me on the application of (iii) \_\_\_\_\_

\_\_\_\_\_ that you are likely to give material evidence therein on behalf of the prosecutor (or accused).

You are therefore summoned to appear before the tribunal named above sitting at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_ at the hour of \_\_\_\_\_ in the \_\_\_\_\_ noon, to testify what you know in such matter.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_

\_\_\_\_\_  
*Chairman of the Tribunal*

(i) Insert name of witness.

(ii) Insert name of accused.

(iii) Insert name of prosecutor or, if applicable, the accused.

(iv) State concisely the substance of the offence.

## FORM No. 5

**Offences Against The Person (Special Provisions) Decree 1974****WARRANT FOR APPREHENSION OF WITNESS IN THE  
FIRST INSTANCE**

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974.

.....State

To .....

A. B. has been charged by.....

for that he on the .....

day of.....at.....

in the.....State aforesaid

did\* .....

And it appearing to me by the oath of.....

that E. F. is likely to give material evidence concerning the said matter, and that it is probable he will not attend to give evidence unless compelled to do so.

You are therefore hereby commanded to bring him before the tribunal named above sitting at ..... forthwith to testify what he knows concerning the said matter.

Dated this ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.



## FORM No. 6

**Offences Against The Person (Special Provisions) Decree 1974****WARRANT FOR APPREHENSION OF A WITNESS**

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974

..... State

*Between*

..... *Complainant*

*and*

..... *Accused*

To ..... Police Constable or to each and all  
the Constables of .....

(i) ..... was duly summoned  
to appear before the tribunal named above sitting at .....  
on ..... at the hour of .....  
in the ..... noon, to testify what he  
knows concerning a certain complaint against .....

And he has neither appeared thereto, nor offered any just excuse for his neglect.

And it has been proved on oath that the summons has been duly served on him [and that a reasonable sum has been paid (or tendered) to him for his costs and expenses in that behalf].

You are therefore hereby commanded to bring him before the tribunal named above sitting at .....  
forthwith to testify what he knows concerning the said matter.

Dated the ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of witness.

# Offences Against The Person (Special Provisions) Decree 1974

## WARRANT FOR COMMITMENT OF WITNESS

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974.

..... State

*Between*

..... *Complainant*

*and*

..... *Accused*

To.....and to the  
Superintendent of.....Prison.

(i) .....having appeared or being brought  
before the tribunal named above sitting at.....

.....on the.....day of.....

.....19.....to testify what he knows concerning a

certain matter against (ii).....  
refused to take an oath (or having taken an oath) refused to answer any (or a certain) question put to him concerning the matter and did not offer any just excuse for his refusal.

You the said Police Officer are hereby commanded to convey the said  
.....safely to the prison, and there deliver him  
to the Superintendent thereof, together with this Warrant and you, the  
Superintendent of the said prison, to receive him into your custody, and  
keep him for the period of .....unless he in the  
meantime consents to be examined and answer concerning the matter.

DATED the.....day of.....19.....

*Chairman of the Tribunal*

(i) Insert name of witness.

(ii) Insert name of accused.

FORM No. 8

**Offences Against The Person (Special Provisions) Decree 1974****COMMITMENT ON REMAND**

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974.

.....State

*Between*

..... *Complainant*

*and*

..... *Accused*

To.....and Officer-in-charge  
of.....Police Station\*/the Superintendent of  
.....prison.

(i) .....hereinafter called the accused  
being brought before the tribunal named above, sitting at.....  
charged with having ;

(ii) .....

The hearing of the case being adjourned :

You the said Police Officer are hereby commanded to convey the accused to  
Police custody at.....\*/to the said  
.....prison, and there to deliver him to  
the Officer in charge\*/Superintendent thereof, together with this Warrant,  
and you, the Officer in charge\*/the Superintendent of the said prison to  
receive him into your custody, and keep him until the.....day  
of.....19.....and on that day to convey him  
before the said tribunal at the hour of.....in the.....noon  
to be further dealt with according to law.

DATED the.....day of.....19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of accused.

(ii) State the offence or offences.

*\*Delete whichever does not apply*

## FORM No. 9

## Offences Against The Person (Special Provisions) Decree 1974

## WARRANT OF CONVICTION

In the Tribunal for the trial of Offences under the Offences Against The Person (Special Provisions) Decree 1974.

..... State

*Between*

..... Complainant

*and*

..... Accused

(i) ..... having appeared before the  
tribunal named above sitting at ..... is  
this day convicted for that he, on the ..... day of .....  
19 ..... at ..... within the .....  
..... did (ii) .....

And it is adjudged that the accused, for his said offence, be sentenced to  
(iii) ..... and the  
accused shall until the conviction and/or sentence be confirmed or disallowed  
by the appropriate authority be kept in custody at (iv) .....

DATED the ..... day of ..... 19 .....

.....  
*Chairman of the Tribunal*

- (i) Insert name of accused.  
(ii) State offence or offences for which accused is convicted.  
(iii) Insert the tribunal's sentence.  
(iv) Insert place of custody.

DATED at Lagos this 15th day of July 1975.

NABO BEKINBO GRAHAM-DOUGLAS,  
*Attorney-General of the Federation*

L. N. 58 of 1975

**COUNTERFEIT CURRENCY (SPECIAL PROVISIONS)  
DECREE 1974 (1974 No. 22)**

**Currency Offences Tribunals (Procedure) Rules 1975**

*Commencement : 15th July 1975*

In exercise of the powers conferred on me by section 16 of the Counterfeit Currency (Special Provisions) Decree 1974 and of all other powers enabling me in that behalf, I, Dr Nabo Bekinbo Graham-Douglas, Attorney-General of the Federation, with the approval of the Federal Executive Council, hereby make the following rules :—

*Commencement and Conduct of Trial*

1. The trial of offences under the Decree shall commence by way of an application, supported by evidence on affidavit, made to the tribunal by the prosecutor. Institution of proceedings.
2. Where after perusal of the application and the evidence on affidavit or any further evidence in such form as the tribunal may consider necessary, the tribunal is satisfied that any person appears to have committed any offence under the Decree it shall cause that person to be brought before the tribunal on such date and at such time as it may direct. Order on accuse to appear.
- 3.—(1) When the tribunal is ready to commence the trial the accused shall be brought before it and the tribunal shall read or cause to be read to him the substance of the complaint against him and he shall be asked whether he is guilty of the offence or offences charged. Commencement of trial.
- (2) If the accused pleads guilty the plea shall be recorded and he may in the discretion of the tribunal be convicted thereon unless the offence charged is punishable with death, in which case the tribunal shall enter a plea of not guilty on behalf of the accused.
4. If the accused pleads not guilty or makes no plea or refuses to plead or if the tribunal enters a plea of not guilty on behalf of the accused, the tribunal shall proceed to try the case. Plea of not guilty or no plea.
5. Where an accused charged with an offence punishable with death is not defended by a legal practitioner the tribunal shall assign a legal practitioner for his defence. Defence in capital cases.
- 6.—(1) After a plea of not guilty has been taken or no plea has been made the prosecutor may open the case against the accused, stating shortly by what evidence he intends to prove the guilt of the accused. Presentation of case for prosecution.
- (2) The prosecutor shall then examine the witnesses for the prosecution who may be cross-examined by the accused or his counsel and may thereafter be re-examined by the prosecutor.
- 7.—(1) After the conclusion of the presentation of evidence by the prosecutor the tribunal shall ask the accused— Procedure after presentation of evidence by the prosecution.
  - (a) whether he wishes to give evidence on his own behalf, and
  - (b) whether he intends to call witnesses other than witnesses to character.

(2) If the accused says that he does not intend to call any witnesses other than witnesses to character, the prosecutor may sum up his case against the accused and the tribunal shall then call upon the accused to enter upon the defence.

(3) Notwithstanding the provisions of paragraph (2) of this rule, the tribunal may, after hearing the evidence for the prosecution if it considers that the evidence against the accused or any of several accused is not sufficient to justify the continuation of the trial, record a finding of not guilty in respect of such accused without calling upon him or them to enter the defence and such accused shall thereupon be discharged and acquitted and the tribunal shall then call upon the remaining accused, if any, to enter upon the defence.

(4) If the accused or any one of several accused says that he intends to call any witness other than a witness to character, the tribunal shall call upon the accused to enter upon the defence.

(5) Notwithstanding the provision of paragraph (4) of this rule, the tribunal may, before calling upon the accused to enter upon the defence, call upon the prosecutor to sum up his case against any one or more of the accused against whom it considers that the evidence is not sufficient to justify the continuation of the trial and, after hearing the summing up, if any, may in its discretion record a finding of not guilty in respect of any such accused or call upon any of them to enter upon his or their defence.

#### Defence.

8. When the tribunal calls upon the accused to enter upon the defence the accused or his counsel may open his case stating the facts or law on which he intends to rely and making such comments as he thinks necessary on the evidence for the prosecution, and the accused may then give evidence on his own behalf, examine his witnesses, if any, and, after their cross-examination and re-examination, if any, the accused or his counsel may sum up his case.

#### Right of prosecutor to reply.

9.—(1) If the accused or any of the accused calls any witness other than to character or any document other than a document relating to character is put in evidence for the defence the prosecutor shall be entitled to reply.

(2) If the accused has called only evidence to character, the prosecutor may at the close of the case for the defence adduce evidence of previous convictions of the accused, if any.

(3) Notwithstanding the provisions of paragraphs (1) and (2) of this rule, in any case with the leave of the tribunal, the prosecutor may be heard in reply on a point of law or, where none of the accused has adduced evidence other than to character but any of them has introduced new matter in his statement to the tribunal, on such new matter.

#### Consideration of finding.

10. When the case for the defence and the reply of the prosecutor, if any are concluded and the tribunal does not desire to put any further question to the accused, the tribunal shall retire or adjourn to consider its finding.

#### Announcement of finding.

11. After the tribunal has made its finding the Chairman shall announce that finding and, where the accused is found guilty, it shall impose the appropriate penalty prescribed by the Decree and issue a committal warrant accordingly.

#### Recommendation.

12. The tribunal may in any case in recording sentence make a recommendation to mercy but in any such case shall give the reasons for its recommendation.

13.—(1) The Chairman of the tribunal shall in every case take notes in writing of the oral evidence, or so much thereof as he considers is material, in a book to be kept for that purpose and such book shall be signed by the Chairman at the conclusion of each day's proceedings.

Notes of evidence to be taken.

(2) The record so kept as aforesaid or a copy thereof purporting to be signed and certified as a true copy by the Chairman shall, without further proof, be admitted as evidence of such proceedings and of the statements made by the witnesses.

### *Supplemental*

14. If the tribunal is satisfied that any person is likely to give material evidence for the prosecution or for the defence the tribunal may issue a summons to such person requiring him to attend, at a time and place to be mentioned therein, before the tribunal to give evidence respecting the case and to bring with him any specified documents or things and any other documents or things relating thereto which may be in his possession or power or under his control.

Issue of summons for witness.

15. If the person to whom any such summon is directed does not attend before the tribunal at the time and place mentioned therein, and there does not appear to the tribunal on inquiry to be any reasonable excuse for such non-attendance, then after proof to the satisfaction of the tribunal that the summons was duly served or that the person to whom the summons is directed wilfully avoids service, the tribunal, on being satisfied that such person is likely to give material evidence, may issue a warrant to apprehend him and to bring him at the time and place to be mentioned in the warrant, before the tribunal in order to testify as aforesaid.

Warrant for witness after summons.

16. It shall be the duty of the tribunal to make or cause to be made such local inspection as the circumstances of the case may require.

Local inspection.

17. Subject to the express provisions, if any, of these rules the forms contained in the Schedule to these rules may, in accordance with any instruction contained in the said forms, and with such variations as the circumstances of the particular case may require be used in the cases to which they apply, and, when so used, shall be good and sufficient in law.

Forms.

18. Where these rules contain no provision in respect of any matter relating to or connected with the trial of offences under the Decree the provisions of the Criminal Procedure Act shall, with such modifications as the circumstances may require, apply in respect of such matter to the same extent as they apply to the trial of offences generally.

Application of Criminal Procedure Act. Cap. 43.

19. In these rules—

Interpretation.

“the Decree” means the Counterfeit Currency (Special Provisions) Decree 1974;

“the prosecutor” means the Attorney-General of the Federation or any officer of the Federal Ministry of Justice authorised by the Attorney-General to conduct the prosecution of an offence before the tribunal.

1974 No. 22.

20. These rules may be cited as the Currency Offences Tribunals (Procedure) Rules 1975.

Citation.



## SCHEDULE

Rule 17

## FORMS

## FORM I

APPLICATION TO COMMENCE TRIAL FOR AN OFFENCE  
UNDER THE COUNTERFEIT CURRENCY (SPECIAL  
PROVISIONS) DECREE 1974

To: The Chairman,

Tribunal for the trial of offences under the Counterfeit Currency  
(Special Provisions) Decree 1974

Pursuant to section 16 (2) of the Counterfeit Currency (Special Provisions)  
Decree 1974, I hereby apply for the commencement of a trial for the offence

of (i) ..... under section

..... of the Counterfeit

Currency (Special Provisions) Decree 1974 against the undermentioned  
person :—

(ii) .....

2. In support of this application I attach hereto ..... copies  
of evidence on affidavits for the consideration of the tribunal.

3. If this application is granted, I shall be relying on the facts disclosed in  
the affidavits and any further evidence the Tribunal may consider necessary at  
the trial. I attach hereto four copies of the charge against the accused.  
A list of the deponents and their addresses is also attached for the purpose of  
issuing witness summons on them.

.....  
*Prosecutor*

(i) Here insert the offence.

(ii) Here insert the name of accused.

## FORM No. 2

## Counterfeit Currency (Special Provisions) Decree 1974

## SUMMONS TO ACCUSED

In the Tribunal for the trial of Offences under the Counterfeit Currency  
(Special Provisions) Decree 1974.

To A.B. of.....

Complaint has been made this day by.....

.....for that you on the.....

.....day of.....

at..... in the.....

.....aforesaid did\* .....

You are therefore summoned to appear before the tribunal mentioned  
above sitting at.....

on.....to answer the said complaint.

DATED the.....day of.....19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.

## FORM No. 3

## Counterfeit Currency (Special Provisions) Decree 1974

## WARRANT FOR APPREHENSION OF ACCUSED

In the Tribunal for the trial of Offences under the Counterfeit currency  
(Special Provisions) Decree 1974.

*Between*

..... *Complainant*

*and*

..... *Accused*

To..... Police Officer.

Complaint has been made on ..... of.....

by..... that.....

hereinafter called the accused, on the.....

day of..... did (\*) .....

You are hereby commanded to bring the accused before the tribunal  
mentioned above sitting at.....  
on..... to answer the said complaint  
and be dealt with according to law.

DATED the..... day of..... 19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.

## FORM No. 4

**Counterfeit Currency (Special Provisions) Decree 1974****SUMMONS TO WITNESS**

In the Tribunal for the trial of Offences under the Counterfeit Currency (Special Provisions) Decree 1974.

*Between*

..... *Complainant*

*and*

..... *Accused*

To (i) .....

(ii) ..... has been charged

by (iii) ..... at .....

..... in .....

that he did (iv) .....

and it appearing to me on the application of (iii) .....

..... that you are likely to give material evidence therein  
on behalf of the prosecutor [or accused].

You are therefore summoned to appear before the tribunal named above  
sitting at .....

..... day of ..... 19..... at the

hour of ..... in the ..... noon,  
to testify what you know in such matter.

DATED the ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of witness.

(ii) Insert name of accused.

(iii) Insert name of prosecutor or, if applicable, the accused.

(iv) State concisely the substance of the offence.

## FORM No. 5

**Counterfeit Currency (Special Provisions) Decree 1974****WARRANT FOR APPREHENSION OF WITNESS IN THE FIRST INSTANCE**

In the Tribunal for the trial of Offences under the Counterfeit Currency (Special Provisions) Decree 1974.

To.....

A.B. has been charged by.....

for that he on the .....

day of ..... at .....

in the ..... State aforesaid

did\* .....

And it appearing to me by the oath of .....  
that E.F. is likely to give material evidence concerning the said matter, and  
that it is probable he will not attend to give evidence unless compelled to do so.

You are therefore hereby commanded to bring him before the tribunal  
named above sitting at .....  
forthwith to testify what he knows concerning the said matter.

DATED this ..... day of ..... 19.....

.....  
*Chairman of the Tribunal*

\* State concisely the substance of the offence.

## FORM No. 6

**Counterfeit Currency (Special Provisions) Decree 1974****WARRANT FOR APPREHENSION OF A WITNESS**

In the Tribunal for the trial of Offences under the Counterfeit Currency  
(Special Provisions) Decree 1974.

*Between*

.....*Complainant*

*and*

.....*Accused*

To .....Police Constables or to each and all the  
Constables of.....

(i).....was duly summoned to  
appear before the tribunal named above sitting at .....

.....on.....

at the hour of .....in the.....  
noon, to testify what he knows concerning a certain complaint against.....

And he has neither appeared thereto, nor offered any just excuse for his neglect.

And it has been proved on oath that the summons has been duly served on him (and that a reasonable sum has been paid (or tendered) to him for his costs and expenses in that behalf).

You are therefore hereby commanded to bring him before the tribunal named above sitting at.....forthwith to testify what he knows concerning the said matter.

DATED.....day of.....19.....

.....*Chairman of the Tribunal*

## FORM No. 7

## Counterfeit Currency (Special Provisions) Decree 1974

## WARRANT FOR COMMITMENT OF WITNESS

In the Tribunal for the trial of Offences under the Counterfeit Currency (Special Provisions) Decree 1974.

*Between*

..... *Complainant*

*and*

..... *Accused*

To..... and to the Superintendent of

..... Prison

(i)..... having appeared or been brought

before the tribunal named above sitting at.....

on..... day of..... 19.....

to testify what he knows concerning a certain matter against (ii).....

..... refused to take an oath (or having taken an oath) refused to answer any (or a certain) question put to him concerning the matter and did not offer any just excuse for his refusal.

You the said Police Officer are hereby commanded to convey the said

..... safely to the prison, and there deliver him to the Superintendent thereof, together with this Warrant and you, the Superintendent of the said prison, to receive him into your custody, and

keep him for the period of..... unless he in the meantime consents to be examined and answer concerning the matter.

DATED the..... day of..... 19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of witness.

(ii) Insert name of accused.



## FORM No. 8

## Counterfeit Currency (Special Provisions) Decree 1974

## COMMITMENT ON REMAND

In the Tribunal for the trial of Offences under the Counterfeit Currency (Special Provisions) Decree 1974.

*Between*

..... *Complainant*

*and*

..... *Accused*

To..... and Officer-in-charge  
of..... Police Station\*/the  
Superintendent of..... prison.

(i)..... hereinafter called the  
accused being brought before the tribunal named above, sitting at.....  
..... charged with having (ii).....

The hearing of the case being adjourned :

You the said Police Officer are hereby commanded to convey the accused  
to Police custody at..... \*/to the said  
..... prison, and there to deliver him to the  
Officer in charge\*/Superintendent thereof, together with this Warrant, and  
you, the Officer in charge \*/the Superintendent of the said prison to receive  
him into your custody, and keep him until the..... day of.....  
19..... and on that day to convey him before the said tribunal at the hour  
..... in the..... noon to be further  
dealt with according to law.

DATED the..... day of..... 19.....

.....  
*Chairman of the Tribunal*

(i) Insert name of accused.

(ii) State the offence or offences.

\* Delete whichever does not apply.

## Counterfeit Currency (Special Provisions) Decree 1974

## WARRANT OF CONVICTION

In the Tribunal for the trial of Offences under the Counterfeit Currency (Special Provisions) Decree 1974.

.....State

*Between*

.....Complainant

*and*

.....Accused

(i).....having appeared before  
the tribunal named above sitting at.....is  
this day convicted for that he, on the.....day of.....  
19.....at.....within the.....  
.....did (iii).....

And it is adjudged that the accused, for his said offence, be sentenced to  
(iii).....and the accused shall until  
the conviction and/or sentence be confirmed or disallowed by the Head of the  
Federal Military Government be kept in custody at (iv).....

DATED the .....day of.....19.....

.....  
*Chairman of the Tribunal*

- (i) Insert name of accused.  
(ii) State offence or offences for which accused is convicted.  
(iii) Insert the tribunal's sentence.  
(iv) Insert place of custody.

DATED at Lagos this 15th day of July 1975

NABO BEKINBO GRAHAM-DOUGLAS,  
*Attorney-General of the Federation*

L.N. 59 of 1975

**INCOME TAX MANAGEMENT ACT 1961**  
(1961 No. 21)

**Income Tax Management (Special Exemption) Notice 1975**

*Commencement : 1st April 1974*

In exercise of the powers conferred by subsection (2) of section 16 of the Income Tax Management Act 1961, and of all other powers enabling it in that behalf, the Federal Executive Council hereby gives the following Notice—

1. The Third Schedule to the Income Tax Management Act 1961 is hereby amended by the addition immediately after paragraph (z) thereof of the following new paragraph :—

Amendment  
of the Third  
Schedule.

“(zz) Fifty per centum of the income of any person from employment, being the arrears of the income of such a person paid to him either—

(i) as a result of the decision of the Federal Military Government, contained in paragraph 127 of the “Government Views on the Report of the Public Service Review Commission” published in December 1974 in the case of employees in the public services of Nigeria, or

(ii) in pursuance of grants of increases in salaries or wages made or offered to and accepted by employees not in the public services of Nigeria by their employers following negotiations held as directed by the Federal Military Government in paragraph 131 of the “Government Views on the Report of the Public Service Review Commission” published in December 1974.

2. This Notice may be cited as the Income Tax Management (Special Exemption) Notice 1975, and shall be deemed to have come into force on 1st April 1974.

Citation and  
commence-  
ment.

MADE at Lagos this 3rd day of July 1975.

A. A. AYIDA,  
*Secretary to the Federal  
Military Government*