

**CONSTITUENT ASSEMBLY (SPECIAL PROVISIONS)  
DECREE 1977**



**Decree No. 60**

[1st June 1977]

Commence-  
ment.

WHEREAS certain doubts have arisen as to the meaning and true intendment of paragraph (b) of section 3 (1) of the Constituent Assembly Decree 1977 and of sub-paragraphs (1) and (2) of paragraph 13 of Schedule 2 thereto :

AND WHEREAS it is necessary and expedient to remove all doubts as to the meaning and true intendment of the aforesaid provisions :

NOW, THEREFORE, THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. For the avoidance of doubt, it is hereby declared that a person shall not be taken as having complied with paragraph (b) of section 3 (1) of the Constituent Assembly Decree 1977, where such person has paid his income tax in arrears for any two of the last three financial years preceding the date of the election or for all of those years during this financial year.

Tax paid  
in one lump  
sum to be  
discounte-  
nanced.  
1977 No. 50.

2. For the purposes of sub-paragraphs (1) and (2) of paragraph 13 of Schedule 2 to the Constituent Assembly Decree 1977, no petition or other proceeding whatsoever shall be presented or lie or be instituted in any Tribunal set up pursuant to the said paragraph for or on account of or in respect of any act, matter or thing done or purported to be done under the Constituent Assembly Decree 1977 by the Federal Electoral Commission or any Electoral Commissioner or by any other person acting for or on behalf of that Commission or any Electoral Commissioner concerning the eligibility of any candidate ; and for the avoidance of doubt, references in the aforementioned sub-paragraphs to "person" or "candidate" do not include persons whose names have been removed from the list of persons registered for the election by an Electoral Commissioner at any time before 31st August 1977 in compliance with or in purported compliance with paragraph 8 (2) of Schedule 2 aforesaid.

Petitions  
only from  
candidates  
who con-  
tested the  
election.

3. This Decree may be cited as the Constituent Assembly (Special Provisions) Decree 1977 and shall be deemed to have come into force on 1st June 1977.

Citation and  
commence-  
ment.

MADE at Lagos this 31st day of August 1977.

**LT.-GENERAL O. OBASANJO,**  
*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 purport)*

The Decree removes certain doubts as to the construction of some provisions of the Constituent Assembly Decree 1977 and specifically re-affirms—

(a) that any person who pays his income tax in one lump sum shall not be eligible to contest the election to the Constituent Assembly ;

(b) that the post-election Tribunal shall not entertain questions as to the validity of the election of any candidate from any person who was himself not a candidate at the election.