

**CUSTOMS AND EXCISE (MISCELLANEOUS PROVISIONS)
(AMENDMENT) DECREE 1978**



Decree No. 24

[28th September 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. In subsection (1) of section 2 of the Customs and Excise (Miscellaneous Provisions) Decree 1978 for "1st October 1978" there shall be substituted "1st November 1978".

Amendment
of 1978
No. 8.

2. This Decree may be cited as the Customs and Excise (Miscellaneous Provisions) (Amendment) Decree 1978.

Citation.

MADE at Lagos this 28th day of September 1978.

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 effect)*

The Decree amends Decree No. 8 of 1978 and extends the period of grace for the sale of prohibited goods by one month, that is to 31st October 1978.

NEWS AGENCY OF NIGERIA (AMENDMENT) DECREE 1978



Decree No. 10

[1st June 1978]

Commencement

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :

1. There shall no longer be established a Council of Trustees for the News Agency of Nigeria as provided for in the News Agency of Nigeria Decree 1976 and, accordingly, sections 8, 9 and 10 of the said Decree and Schedule 2 thereof are hereby repealed.

Repeal of certain provisions of 1976 No. 19.

2. This Decree may be cited as the News Agency of Nigeria (Amendment) Decree 1978.

Citation.

MADE at Lagos this 1st day of June 1978.

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 effect)*

The Decree disestablishes the Council of Trustees of the News Agency of Nigeria and repeals certain provisions of the News Agency of Nigeria Decree 1976 relating thereto.

SUPPLEMENTARY APPROPRIATION (1976-77) DECREE 1978



Decree No. 11

[31st May 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The aggregate amount mentioned in section 1 of the Appropriation Decree 1976 (as amended by the Supplementary Appropriation (1976-77) Decree 1976) shall be further increased by nineteen million, five hundred and fifty-six thousand, seven hundred and ninety naira and this specified additional amount shall be appropriated to the heads of expenditure in the Schedule to this Decree.

Issue and
appropriation
of ₦19,556,
790 from the
Consolidated
Revenue
Fund for
1976-77.
1976 No. 36.
1976 No. 55.

2. This Decree may be cited as the Supplementary Appropriation (1976-77) Decree 1978.

Citation.

SCHEDULE

<i>Head</i>	<i>Section 1</i>
	<i>Amount</i>
22. Cabinet Office	3,190,000
26. Defence	1,000,000
27. Economic Development	500,000
29. Establishments	640,000
30. External Affairs	774,435
31. Finance	4,152,000
33. Industries	20,000
34. Information	1,820,815
40. Transport	10,000
41. Works	8,000
43. Social Development, Youth and Sports	3,557,710
44. Housing, Urban Development and Environment	1,750,000
46. Co-operatives and Supply	1,577,330
49. Judiciary	556,500
TOTAL	₦19,556,790

MADE at Lagos this 31st day of May 1978.

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 purpose)*

The Decree further increases the amount mentioned in section 1 of the Appropriation Decree 1976 by ₦19,556,790 and provides that the additional amount shall be appropriated as specified in the Schedule to the Decree.

**NEWSPAPER (PROHIBITION OF CIRCULATION) (VALIDATION)
DECREE 1978**



Decree No. 12

[14th June 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Notwithstanding the provisions of any other enactment or law, the prohibition of circulation in Nigeria by the appropriate authority of the mid-January 1977 and mid-March 1977 issues of the newspaper known as "New-breed" and published by the New Breed Organisation Limited shall be deemed to have been validly done and, accordingly, all the copies of the said publications caused to be impounded by the appropriate authority are hereby forfeited to the Federal Military Government and shall be disposed of in such manner as the appropriate authority may direct.

Prohibition
of circulation
of certain
issues of
newspaper
validated.

2. Any person who on the direction of the appropriate authority had at any time before the commencement of this Decree dealt with or, in intended compliance with this Decree, hereafter deals with the copies of the said publications shall stand indemnified in respect thereof and no suit or other proceedings whatsoever shall lie at the instance of any person aggrieved for any act, matter or thing done or purported to be done in respect of such direction or compliance ; and where any such suit or other proceedings has been or is instituted in any court it shall abate and be of no effect whatsoever.

Indemnity.

3. The question whether any provision of Chapter III of the Constitution of the Federation has been, is being or would be contravened by anything done or proposed to be done in pursuance of this Decree shall not be inquired into in any court of law and, accordingly, sections 31, 32 and 117 (2) (b) of the Constitution shall not apply in relation to any such question.

Exclusion of
Chapter III
of the Con-
stitution.

4. In this Decree—

"the appropriate authority" means the Head of the Federal Military Government ;

Interpreta-
tion.

"newspaper" has the meaning assigned thereto by section 1 (4) of the Newspapers (Prohibition of Circulation) Decree 1967.

1967. No. 17.

Citation.

5. This Decree may be cited as the Newspaper (Prohibition of Circulation) (Validation) Decree 1978.

MADE at Lagos this 14th day of June 1978.

LT-GENERAL O. OBASANJO,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*

NIGERIAN SHIPPERS' COUNCIL DECREE 1978



Decree No. 13

[See section 11]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) There is hereby established a body to be known as the Nigerian Shippers' Council (in this Decree referred to as "the Council") which shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

Establish-
ment of the
Nigerian
Shippers'
Council.

(2) The provisions of the Schedule to this Decree shall have effect with respect to the procedure of the Council and the other matters therein mentioned.

2. Subject to this Decree, the Council shall consist of a Chairman who shall be appointed by the Commissioner with the approval of the Federal Executive Council, and the following other members, that is—

Member-
ship.

(a) one representative each of the following Federal Ministries, that is—

- (i) Transport,
- (ii) Trade,
- (iii) Co-operatives and Supply,
- (iv) Finance, and
- (v) Justice ;

(b) one representative of each Commodity Board established pursuant to the Commodity Boards Decree 1977 ;

1977 No. 29.

(c) one representative of the Nigerian National Supply Company Limited ;

(d) one representative each of the following bodies, that is—

- (i) the Nigerian Chamber of Commerce, Industry, Mines and Agriculture,
- (ii) the Nigerian Export Merchants Association, and
- (iii) the Manufacturers Association of Nigeria.

3. The functions of the Council shall be—

(a) to provide a forum for the protection of the interest of shippers on matters affecting the shipment of imports and exports to and from Nigeria ;

Functions
of the
Council.

(b) to provide a forum for consultation between Conference and non-Conference Lines, tramp-owners, the Nigerian Ports Authority and the Government of the Federation on matters of common interest ;

(c) to encourage the formation of shippers' associations all over the country ;

(d) to liaise with the appropriate arms of the Government of the Federation and other organisations in assessing the stability and adequacy of existing services and make appropriate recommendations in that behalf ;

(e) to advise the Government of the Federation through the Commissioner on matters relating to the structure of freight rates, availability and adequacy of shipping space, frequency of sailings, terms of shipment, class and quality of vessels, port charges and facilities and other related matters ;

(f) to negotiate and enter into agreements with Conference Lines, and non-Conference Lines, ship-owners, the Nigerian Ports Authority and any other bodies on matters affecting the interests of shippers ;

(g) to consider the problems faced by shippers with regards to coastal transport, inland waterways transport and, matters relating generally to the transportation of goods by water and advise Government on possible solutions thereto ;

(h) to promote and encourage the study of and research into problems affecting shippers in Nigeria ;

(i) to arrange from time to time seminars and conferences on any matter relating to its functions ; and

(j) to carry out such other activities as are conducive to the discharge of its functions under this Decree.

Power of the Commissioner to give directions to the Council.

4. Subject to this Decree, the Commissioner may give the Council directions of a general character or relating to particular matters (but not to any individual person or case) with regards to the exercise by the Council of its functions, and it shall be the duty of the Council to comply with the directions.

Executive Secretary and other members of the staff of the Council.

5.—(1) There shall be appointed by the Commissioner, on the nomination of the Council, an Executive Secretary of the Council.

(2) The Executive Secretary shall be the chief executive officer of the Council and shall be responsible for the execution of the policy of the Council and the day to day running of the affairs of the Council.

(3) The Council may appoint such other persons as it may determine as employees of the Council to assist the Executive Secretary in the exercise of his functions.

(4) The Council may, subject to such conditions as it may think fit, delegate any of its powers relating to the appointment of or the exercise of disciplinary control (including dismissal) over its employees to the Executive Secretary or to any other employee of the Council.

Application of Pensions Act, etc. Cap. 47.

6.—(1) The Federal Commissioner for Establishments may by Order published in the *Gazette* declare the office of the Executive Secretary or that of any person employed by the Council to be a pensionable office for the purposes of the Pensions Act.

(2) Subject to subsections (3) and (4) of this section, the Pensions Act shall, in its application by virtue of the foregoing subsection to any office, have effect as if the office were in the public service of the Federation within the meaning of the Constitution of the Federation.

1963 No. 20.

(3) For the purposes of the application of the provisions of the Pensions Act in accordance with subsection (2) above—

(a) subsection (1) of section 7 of that Act (which confers on the Commissioner power to waive the requirement to give notice of desire to retire at the age of forty-five) shall have effect as if for the references to the Commissioner there were substituted references to the Council; and

(b) the power under subsection (1) of section 9 of the Act to require an officer to retire at anytime after attaining the age of forty-five, subject to his being given six months' notice in writing, shall be exercisable by the Council and not by any other authority.

(4) Nothing in the foregoing provisions shall prevent the appointment of a person to any office on terms which preclude the grant of a pension or gratuity in respect of service in that office.

7.—(1) The Council shall establish and maintain a fund from which shall be defrayed all expenditure incurred by the Council.

Financial provisions.

(2) There shall be paid or credited to the fund established in pursuance of subsection (1) of this section—

(a) such moneys as may from time to time be lent or granted to the Council by the Government of the Federation or a State ;

(b) all moneys raised for the purposes of the Council by way of gift, grant in aid, testamentary disposition or otherwise ;

(c) all subscriptions or fees and charges for services rendered by the Council ;

(d) all other sums accruing to the Council from any other source.

(3) The accounts of the Council for each year shall be audited as soon as possible after the end of the year to which they relate by auditors appointed by the Council with the approval of the Federal Commissioner for Finance, and the fees of the auditors and the expenses of the audit generally shall be paid by the Council.

8. The Council shall prepare and submit to the Commissioner not later than 30th June in each financial year a report in such form as the Commissioner may direct on the activities of the Council during the immediately preceding financial year, and shall include in such report a copy of the audited accounts of the Council for that year and the auditor's report thereon.

Annual reports.

9. The Commissioner may make regulations generally for carrying into effect the provisions of this Decree.

Regulations.

10. In this Decree, unless the context otherwise requires—

"the Commissioner" means the Federal Commissioner charged with responsibility for shipping matters ;

Interpretation.

"Conference Line" means a group of two or more ship-owners operating international liner services under uniform or common freight rates for the carriage of goods on a particular route within specified geographical limits ;

"the Executive Secretary" means the person appointed as the Executive Secretary to the Council in pursuance of section 5 (1) of this Decree ;

"member" means a member of the Council and includes the Chairman ;

"shipper" means an individual or body of persons (corporate or unincorporate) having direct interest in cargo and who is the original consignor or the actual owner or future owner of the cargo but does not include a clearing and forwarding agent, insurer or bank which has an interest in such cargo by virtue only of being such a clearing and forwarding agent, insurer or bank ;

"ship-owner" means the owner, lessee or charterer of a ship or vessel engaged in the carriage of goods.

Citation and
commence-
ment.

11. This Decree may be cited as the Nigerian Shippers' Council Decree 1978 and shall be deemed to have come into operation on 1st January 1977.

SCHEDULE

Section 1 (2)

SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL

Proceedings of the Council

1964 No. 1.

1. Subject to this Decree and to section 26 of the Interpretation Act 1964 (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding to have a second or casting vote), the Council may make standing orders regulating the proceedings of the Council or any committee thereof.

2. The quorum at a meeting of the Council shall consist of the Chairman (or, in an appropriate case, the person presiding at the meeting pursuant to paragraph 3 or 4 below) and six other members of whom at least two shall be members appointed pursuant to paragraph (d) of section 2 of this Decree.

3. Subject to paragraph 4 below, the Chairman shall preside at all meetings of the Council, but if he is absent from any meeting of the Council, the members present shall elect one of their number to preside at that meeting.

4. Notwithstanding paragraph 3 above, the Council may appoint from among its members a Vice-Chairman to act as Chairman during a long absence or during the temporary incapacity from illness or other sufficient cause of the Chairman and at other times to exercise such powers as the Chairman may delegate to him.

Terms of service of members of the Council.

5.—(1) The Chairman of the Council shall be appointed for a period of three years from the date of his appointment on such terms as may be specified in his letter of appointment.

(2) Any member appointed under section 2 (d) shall hold office for three years and shall be eligible for re-appointment.

6. Any member, not being an ex-officio member, may resign his appointment by a letter addressed to the Commissioner and that member's resignation shall have effect from the date of the receipt of the letter by the Commissioner.

Committees

7.—(1) The Council may appoint one or more committees to which it may delegate any of its functions.

(2) Without prejudice to the generality of sub-paragraph (1) above, the Council shall appoint the following committees, that is—

(a) the Port Operations Committee which shall be charged with the duty of considering any matter relating to port charges, port facilities, port problems, customs and other related matters referred to it by the Council ;

(b) the Freight Committee which shall be charged with the duty of advising the Council on any matter relating to the structure of freight rates, surcharges, demurrage, terms of payment, cargo sharing and other related matters as may be referred to it by the Council ; and

(c) the Commodities Committee which shall be charged with the duty of ensuring the adequacy of shipping space, frequency of sailings, shipping range, pooling arrangements and other related matters as the Council may from time to time direct.

8. Every committee appointed under paragraph 7 above shall be presided over by a member of the Council and shall be made up of such number of persons (not being necessarily members of the Council) as the Council may determine in each case.

Miscellaneous

9. The fixing of the seal of the Council shall be authenticated by the signature of the Chairman of the Council or by that of the Executive Secretary if authorised in that behalf by the Council.

10. Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Council by any person specially or generally authorised to act for that purpose by the Council.

11. Any document purporting to be a document duly executed under the seal of the Council shall be received in evidence and shall, unless the contrary is proved, be presumed to be so executed.

12. The validity of any proceedings of the Council or of its committees shall not be affected—

(a) by any vacancy in the membership of the Council or any of its committees ; or

(b) by any default in the appointment of any such member ; or

(c) by reason that a person not entitled to do so took part in the proceedings.

13. Any member of the Council or any committee thereof who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Council or any committee thereof shall forthwith disclose his interest to the Council and shall not vote on any question relating to the contract or arrangement.

MADE at Lagos this 4th day of July 1978.

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 purpose)*

The Decree establishes the Nigerian Shippers' Council to provide a forum for the protection of the interest of shippers in matters affecting the shipment of imports and exports to and from Nigeria and to advise the Federal Government on matters relating to freight rates, terms of shipment, port charges and facilities and generally on the problems of the shipping industry in Nigeria.

**CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT)
DECREE 1978**



Decree No. 14

[12th July 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Customs and Excise Management Act 1958 is hereby amended as follows :—

Amendment
of
1958 No. 55.

(a) for section 160 there shall be substituted the following new section—

“Conduct of proceedings by customs officers. 160.—(1) Subject to the provisions of section 104 of the Constitution of the Federation (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law), any officer of the Department of Customs and Excise may, with the consent of the Director of that department, conduct criminal or other proceedings in respect of matters relating to customs and excise under the customs and excise laws.

(2) As regards the conduct of proceedings under this Act (whether civil or criminal) in the Federal Revenue Court, any reference to an officer shall be a reference to such officer who is a legal practitioner.” ; and

(b) for section 164 there shall be substituted the following new section—

“Power of the Board to compound proceedings, etc.

164. The Board may—

(a) without prejudice to the provisions of section 104 of the Constitution of the Federation (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law) and subject to such directions whether general or special as may be given by the Attorney-General of the Federation, stay or compound any proceedings for an offence or for the condemnation of anything as forfeited under the customs and excise laws ; or

(b) without prejudice to the generality of section 5 and subject to such directions whether general or special as may be given by the Commissioner, restore anything forfeited or seized under the customs and excise laws."

Citation.

2. This Decree may be cited as the Customs and Excise Management (Amendment) Decree 1978.

MADE at Lagos this 12th day of July 1978.

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 purpose)*

The Decree amends the Customs and Excise Management Act 1958 to authorise, subject to the Federal Attorney-General's powers relating to prosecutions generally, duly qualified legal practitioners in the service of the Department of Customs and Excise, with the consent of the Director of that Department, to institute in the Federal Revenue Court criminal and other proceedings under the customs and excise laws. It also subjects the power of the Board to compound proceedings to ministerial surveillance.

CONSTITUTION (BASIC PROVISIONS) (TRANSITIONAL MEASURES) DECREE 1978



Decree No. 15

[24th July 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) As from the appointed day, all the functions conferred upon the Military Governor of each State under or pursuant to the Constitution (Basic Provisions) Decree 1975 (hereinafter referred to as “the principal Decree”) and under any other affected enactment or instrument are hereby conferred upon and shall hereafter be exercisable by the Military Administrator of each State and, accordingly, all references in that Decree and in any other affected enactment or instrument to the Military Governor or, as the case may be, Military Governors shall be construed as references to the Military Administrator or Military Administrators appointed under this Decree.

Military
Adminis-
trator
appointed
for each
State, etc.
1975 No. 32.

(2) Without prejudice to the powers of the Supreme Military Council specified in paragraph (d) of section 8 of the principal Decree, the Military Administrator of each State shall be the commanding officer for the time being of any military unit or formation in the State concerned that may be assigned to him.

(3) Without prejudice to the generality of the powers of the Supreme Military Council as hereinabove mentioned, where a temporary vacancy occurs in the office of the Military Administrator, the Supreme Military Council may appoint one of the members referred to in paragraph (b) or (c) of section 7 (1) of the principal Decree to act as the Military Administrator.

(4) In this section—

“commanding officer” has the meaning assigned thereto in section 2 (1) of the Nigerian Army Act 1960 or, as the case may require, in the corresponding provision of the Navy Act 1964 or the Air Force Act 1964 ;

“military unit” means a detachment of the Nigerian Army or, as the case may require, of the Nigerian Navy or the Nigerian Air Force.

1964 No. 21.
1964 No. 11.
1960 No. 26.

2.—(1) As from the appointed day, there shall be a Deputy Chairman for each State Executive Council who shall be appointed by the Military Administrator from amongst members of the Executive Council specified in paragraph (d) of section 7 (1) of the principal Decree.

Executive
Council to
have a
civilian
Deputy
Chairman.

(2) Without prejudice to section 1 (3) of this Decree, the Deputy Chairman may, in the absence of the Military Administrator, preside over the State Executive Council and he shall carry out such other functions of a routine administrative nature as the Military Administrator may delegate to him from time to time.

Interpretation.

3. In this Decree, unless the context otherwise requires—

“affected enactment or instrument” means any Act, Decree, Law, Edict and any subsidiary legislation made under any of the foregoing, rules of law, and any instrument or document whatsoever, which contain references express or implied to Military Governor or Military Governors ;

“the appointed day” means the day of coming into force of this Decree ;

“functions” includes powers and duties ;

1975 No 32.

“the principal Decree” means the Constitution (Basic Provisions) Decree 1975.

Citation and commencement.

4. This decree may be cited as the Constitution (Basic Provisions) (Transitional Measures) Decree 1978 and shall be deemed to have come into force on 24th July 1978.

MADE at Lagos this 2nd day of August 1978.

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 effect)

The Decree provides for the appointment of a Military Administrator for each State in the Federation to discharge the functions hitherto conferred upon the Military Governor of that State. It also makes provision for the appointment of a civilian Deputy Chairman for the Executive Council of each State.

**NIGERIAN NATIONAL PETROLEUM CORPORATION
(AMENDMENT) DECREE 1978**



Decree No. 16

[24th July 1978]

Commence
ment

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Nigerian National Petroleum Corporation Decree 1977 is hereby amended as follows :—

Amendment
of 1977
No. 33

(a) in section 1 thereof—

(i) for subsection (3) there shall be substituted the following new subsection—

“(3) The Chairman shall be appointed by the Supreme Military Council.”, and

(ii) the expression “(other than the Chairman)” in subsection (4) is hereby repealed ;

(b) in subsection (3) of section 9 thereof, immediately after the word “Commissioner” there shall be inserted the words “or, as the case may require, the Chairman”, and

(c) paragraph 3 of Schedule 1 thereto is hereby repealed.

2. This Decree may be cited as the Nigerian National Petroleum Corporation (Amendment) Decree 1978 and shall be deemed to have come into force on 24th July 1978.

Citation and
commence-
ment

MADE at Lagos this 2nd day of August 1978.

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 effect)*

The Decree amends the Nigerian National Petroleum Corporation Decree 1977 and provides that the Chairman of the Board of the Corporation would no longer be the Commissioner for Petroleum but such suitable person as may be appointed from time to time to serve as a part-time Chairman.

**STATUTORY CORPORATIONS SERVICE COMMISSION
(DISSOLUTION) DECREE 1978**



Decree No. 17

[22nd August 1975]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The Statutory Corporations Service Commission established by the Statutory Corporations Service Commission Decree 1968 is hereby dissolved and the said Decree is hereby repealed.

Dissolution
of the Statu-
tory Corpo-
rations
Service
Commission
and repeal
of 1968 No.
53, etc.

(2) The enactments specified in the first column of the Schedule to this Decree are accordingly amended to the extent specified in the second column thereof.

Vesting of
functions.

2. By virtue of this Decree there shall be vested in the appropriate corporation all the functions formerly performed on its behalf by the dissolved Commission, subject to any policy guidelines that may be laid down by the Federal Military Government from time to time.

3.—(1) All the movable assets of the Commission shall be disposed of by the Secretary to the Federal Military Government in such manner as he considers fit.

Power of the
Secretary to
the Federal
Military
Government
to dispose of
movable
assets, etc.

(2) All debts which have not been settled by the Commission incurred by the Commission in the normal discharge of its duties shall be settled by the Secretary to the Federal Military Government from the credit balance left in the Commission's bank accounts.

(3) Any excess of the balance shall revert to the Federal Military Government.

(4) If no credit balance is available, the Federal Military Government shall make available sufficient funds to the Secretary to the Federal Military Government for the purpose of subsection (2) of this section.

4. All sums of money owing to the Commission by any member of its staff, whether or not redeployed to any of the public services, shall be recovered and paid into the Consolidated Revenue Fund of the Federation.

Recovery of
debts owing
by members
of the staff of
the dissolved
Commission.

5. Any proceedings instituted or pending immediately before the commencement of this Decree by or against the dissolved Commission in respect of any right, interest, obligation or liability of the dissolved Commission, may be continued and enforced by or against the appropriate corporation as it might have been by or against the dissolved Commission as if this Decree had not been made.

Pending
proceedings.

Citation,
commence-
ment and
interpreta-
tion.

6.—(1) This Decree may be cited as the Statutory Corporations Service Commission (Dissolution) Decree 1978.

(2) This Decree shall be deemed to have come into force on 22nd August 1975.

(3) In this Decree "appropriate corporation" means the corporation in respect of, or on account of which, the functions of the dissolved Commission were exercised.

SCHEDULE

MINOR AMENDMENTS TO CERTAIN ENACTMENTS

Section 1 (2)

<i>Cap. or No.</i>	<i>Enactment Affected</i>	<i>Extent of Amendment</i>
1969 No. 22.	National Insurance Corporation of Nigeria Decree 1969	<p>(a) in section 20 delete subsections (2) and (3) and renumber subsection (4) thereof as subsection (2) ;</p> <p>(b) in section 21 (1) delete the words "Statutory Corporations Service Commission" and substitute the word "Corporation" and</p> <p>(c) in section 22 (1) delete the words "Statutory Corporations Service Commission" and substitute the word "Corporation" ;</p>
Cap. 133.	Nigerian Broadcasting Corporation Act	<p>(a) in section 16 (3) and wherever they occur in the Act, the words "Statutory Corporations Service Commission," shall be deleted ;</p> <p>(b) in section 53 after the words "this Part" delete the words "and the Statutory Corporations Service Commission Decree 1968" ; and</p> <p>(c) in section 54 (2) delete the words "Statutory Corporations Service Commission approves" and substitute therefor the words "Corporation thinks fit" ;</p>
Cap. 155.	Ports Act	<p>(a) in section 21A and in subsection (3) delete the words "Statutory Corporations Service Commission may, not inconsistent with the provisions of the Statutory Corporations Service Commission Decree 1968" and insert the words "Authority shall" and thereafter delete the words "commission aforesaid" in the subsection and insert the word "Authority" where it last occurs in the subsection ; and</p>

Cap. or No.	Enactment Affected	Extent of Amendment
Cap. 134.	Nigerian Railway Corporation Act	<p>(b) in section 22 at the beginning thereof there shall be deleted the words "Subject to the provisions of the Statutory Corporations Service Commission Decree 1968" ;</p> <p>(a) in section 16 (3) delete the words "Statutory Corporations Service Commission" and substitute the word "Corporation" ;</p> <p>(b) in section 17 (1) delete the words "Statutory Corporations Service Commission" and substitute the word "Corporation" ;</p> <p>(c) in section 53 after the words "this part" delete the words "and the Statutory Corporations Service Commission Decree 1968" ;</p> <p>(d) in section 54 (2) delete the words "Statutory Corporations Service Commission approves" and substitute the words "Corporation thinks fit" ;</p>
1963 No. 15.	Federal Commissions (Privileges and Immunities) Act 1963	in section 4 delete the words "or the Statutory Corporations Service Commission under the Statutory Corporations Service Commission Decree 1968".

MADE at Lagos this 12th day of June 1978.

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 effect)

The Decree dissolves the Statutory Corporations Service Commission established under a Decree in 1968 ; vests all its functions and transfers or assigns actions or claims by or against the dissolved Commission to the appropriate Corporation. The Decree vests the movable assets of the Commission in the Secretary to the Federal Military Government and empowers him to settle all debts of the Commission. The Decree also makes provisions with respect to pending proceedings by or against the dissolved Commission.

**CORPORATIONS STANDING TENDERS BOARD
(DISSOLUTION) DECREE 1978**



Decree No. 18

[22nd August 1975]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The Corporations Standing Tenders Board established by the Corporations Standing Tenders Board Decree 1968 is hereby dissolved, and the said Decree is hereby repealed.

Dissolution
of the Board
and repeal of
1968 No. 54,
etc.

(2) The enactments specified in the first column of the Schedule to this Decree are accordingly amended to the extent specified in the second column thereof.

2. By virtue of this Decree there shall be vested in the appropriate corporation all the functions formerly performed on its behalf by the dissolved Board, subject to any policy guidelines that may be laid down by the Federal Military Government from time to time.

Vesting of
functions.

3.—(1) All the movable assets of the Board shall be disposed of by the Secretary to the Federal Military Government in such manner as he considers fit.

Power of the
Secretary to
the Federal
Military
Government
to dispose
of movable
assets, etc.

(2) All debts which have not been settled by the Board incurred by the Board in the normal discharge of its duties shall be settled by the Secretary to the Federal Military Government from the credit balance left in the Board's bank accounts.

(3) Any excess of the balance shall revert to the Federal Military Government.

(4) If no credit balance is available, the Federal Military Government shall make available sufficient funds to the Secretary to the Federal Military Government for the purpose of subsection (2) of this section.

4. All sums of money owing to the Board by any member of its staff whether or not redeployed to any of the public services, shall be recovered and paid into the Consolidated Revenue Fund of the Federation.

Recovery of
debts owing
by members
of the staff
of the dis-
solved Board.

Pending proceedings.

5. Any proceedings instituted or pending immediately before the commencement of this Decree by or against the dissolved Board in respect of any right, interest, obligation or liability of the dissolved Board may be continued and enforced by or against the appropriate corporation as it might have been by or against the dissolved Board as if this Decree had not been made.

Citation, commencement and interpretation.

6.—(1) This Decree may be cited as the Corporations Standing Tenders Board (Dissolution) Decree 1978.

(2) This Decree shall be deemed to have come into force on 22nd August 1975.

(3) In this Decree "appropriate corporation" means the corporation in respect of, or on account of which, the functions of the dissolved Board were exercised.

SCHEDULE

Section 1 (2)

MINOR AMENDMENTS TO CERTAIN ENACTMENTS

<i>Cap.</i>	<i>Enactment Affected</i>	<i>Extent of Amendment</i>
Cap. 133	Nigerian Broadcasting Corporation Act	<p>(a) in section 13 immediately after the words "have powers" delete the words "subject to the provisions of the Corporations Standing Tenders Board Decree 1968" ; and</p> <p>(b) in section 13 (d) at the beginning thereof, delete the words "(subject as aforesaid)" ;</p>
Cap. 155	Ports Act	in section 11 (1) immediately after the words "Act" delete the words "and the Corporations Standing Tenders Board Decree 1968" and immediately after the words "authority may" delete the words "(subject as aforesaid)" ;
Cap. 139	Nigerian Railway Corporation Act	<p>(a) in section 17 in subsections (1) and (2) immediately after the word "Act" delete the words "and the Corporations Standing Tenders Board Decree 1968" and</p> <p>(b) in section 17 (2) immediately after the words "foregoing, shall" delete the words "(subject as aforesaid)".</p>

MADE at Lagos this 26th day of July 1978.

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 effect)

The Decree dissolves the Corporations Standing Tenders Board established under a Decree in 1968 ; vests all its functions and transfers or assigns actions or claims by or against the dissolved Board to the appropriate Corporation. The Decree empowers the Secretary to the Federal Military Government to settle the debts of the Board. The Decree also makes provisions with respect to pending proceedings by or against the dissolved Board.

**NATIONAL SCIENCE AND TECHNOLOGY DEVELOPMENT
AGENCY (AMENDMENT) DECREE 1978**



Decree No. 19

[17th April 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. In subsection (1) of section 7 of the National Science and Technology Development Agency Decree 1977, for the words "Federal Executive Council" there shall be substituted the words "Supreme Military Council".

Amendment
of 1977 No.
5.

2. This Decree may be cited as the National Science and Technology Development Agency (Amendment) Decree 1978 and shall be deemed to have come into force on 17th April 1978.

Citation and
commence-
ment.

MADE at Lagos this 26th day of July 1978.

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 purpose)*

The Decree amends the National Science and Technology Development Agency Decree 1977 and vests in the Supreme Military Council the power to appoint the Executive Secretary of the Agency.

**NIGERIAN CIVIL AVIATION TRAINING CENTRE
(AMENDMENT) DECREE 1978**



Decree No. 20

[1st June 1977]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Nigerian Civil Aviation Training Centre Act 1964 is hereby amended as follows :—

Amend-
ment of 1964
No. 31.

(a) by the substitution for subsection (1) of section 3 thereof of the following new subsection—

“(1) There shall be a board of governors (hereinafter in this Act referred to as “the board”) as members of the training centre charged with responsibility for the organisation, administration and policy planning of the training centre, and the board shall consist of the following members—

(a) one fit person appointed as chairman by the Federal Executive Council ;

(b) one fit person appointed as a member by the Federal Executive Council ;

(c) a representative of the Ministry of Civil Aviation ;

(d) the General Manager of the Nigeria Airways ;

(e) a representative of the Nigeria Air Force ; and

(f) a representative of the International Civil Aviation Organisation.” ; and

(b) by substituting for sub-paragraph 4 of paragraph 1 of Schedule 1 of the Act the following new sub-paragraph, that is—

“(4) A person who has ceased to be a member of the Board shall be eligible for reappointment.”

2. This Decree may be cited as the Nigerian Civil Aviation Training Centre (Amendment) Decree 1978 and shall be deemed to have come into force on 1st June 1977.

Citation and
commence-
ment.

MADE at Lagos this 28th day of July 1978.

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 purpose)

The Decree reconstitutes the governing board of the Nigerian Civil Aviation Training Centre and now provides for the inclusion of a representative of the Nigeria Air Force on the board.

LABOUR (AMENDMENT) DECREE 1978



Decree No. 21

[15th August 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 5 of the Labour Decree 1974 is hereby amended by substituting for subsection (3) of that section the following new subsection, that is—

Amendment
of section 5
of the
Labour
Decree 1974.
1974 No. 21.

“(3) Upon the registration and recognition of a trade union, the employer shall—

(a) make deductions from the wages of all workers eligible to be members of the union for the purpose of paying contributions to the trade union so recognised ; and

(b) pay any sum so deducted to the union,

but a worker may contract out of the system, in writing, and where he has done so no deductions shall be made from his wages in respect of contributions mentioned in paragraph (a) of this section.”

2. This Decree may be cited as the Labour (Amendment) Decree 1978.

Citation.

MADE at Lagos this 15th day of August 1978.

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 effect)*

The Decree amends the Labour Decree 1974 to make it obligatory for employers, upon registration and recognition of a trade union, to operate the check-off system to cover all employees who are eligible to be members of the union except those who contract out of the system in writing.

TRADE UNIONS (AMENDMENT) DECREE 1978



Decree No. 22

[3rd August 1977]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) The Trade Unions Decree 1973 is hereby amended as follows :—

Amendment
of 1973
No. 31.

(a) for section 3, there shall be substituted the following new section,
that is—

“Application
for registra-
tion of
trade
union.”

3.—(1) An application for the registration of a trade union shall be made to the Registrar in the prescribed form and shall be signed—

(a) in the case of a trade union of workers, by at least fifty members of the union ; and

(b) in the case of a trade union of employers, by at least two members of the union.

(2) No combination of workers or employers shall be registered as a trade union save with the approval of the Commissioner on his being satisfied that it is expedient to register the union either by regrouping existing trade unions, registering a new trade union or otherwise howsoever ; but no trade union shall be registered to represent workers or employers in a place where there already exists a trade union.

(3) For the avoidance of doubt, no executive or senior staff shall be a member of or hold office in a trade union whose members are workers of a rank junior to his own ; but such executive or senior staff may form and be members of or hold office in a trade union of workers of equal or higher rank than his own.

(4) For the purpose of subsection (3) of this section, “executive or senior staff” means any members of the staff recognised as a projection of management, within the management structure, in terms of status, authority, powers, duties and accountability, which are reflected in the conditions of service and by virtue of which the membership of a trade union of junior staff grade may lead to a conflict of loyalties to the union or to the management.

(5) Every application made pursuant to subsection (1) above shall state the name under which it is proposed that the trade union to which it relates shall be registered and the address of the office which, if the union is registered, is to be the registered office.

(6) Every such application shall be accompanied by two copies of the rules of the union, and by a list showing—

(a) the name, address, age and occupation of each of the persons by whom the application is signed ; and

(b) the official title, name, address, age and occupation of each official of the union.”;

(b) in section 5—

(i) for the words “subsection (4) below” appearing in subsection (3) thereof, there shall be substituted the words “subsection (2) above” ;

(ii) subsection (4) thereof shall be deleted ;

(iii) immediately after subsection (6) thereof, there shall be added the following new subsection—

“(7) Notwithstanding anything contained in this Decree to the contrary, the Registrar, shall on the coming into effect of this section, register without any conditions whatsoever, the trade unions specified in Schedule 3 to this Decree ; and on such registration the said trade unions shall have all the powers and duties of a trade union registered under this Decree.”;

(c) in subsection (8) of section 7 for the words “central labour organisations” there shall be substituted the words “the Central Labour Organisation” ;

(d) in section 14, for subsections (1) and (2) thereof, there shall be substituted the following subsections—

“(1) No person shall hold office in any capacity in more than one trade union at the same time.

(2) For the avoidance of doubt, no person who is a full-time official of the Central Labour Organisation shall at the same time hold office in any trade union.” ;

(e) for section 22, there shall be substituted the following new section, that is—

“Recognition of registered trade union obligatory. 22.—(1) Subject to this section, where there is a trade union of which persons in the employment of an employer are members, that trade union shall, without further assurance, on registration in accordance with the provisions of this Decree, be entitled to recognition by the employer.

(2) If an employer deliberately fails to recognise any trade union registered pursuant to the provision of subsection (1) of this section, he shall be guilty of an offence and be liable on summary conviction to a fine of ₹1,000.” ;

(f) section 23 of the Decree is hereby repealed ;

(g) in the proviso to subsection (1) of section 31 thereof, there shall be deleted the words “a central labour organisation” and there shall be inserted therefor the words “the Central Labour Organisation” ;

(h) section 32 of the Decree is hereby repealed ;

(i) for section 33 of the Decree, there shall be substituted the following new section—

“Formation of the Central Labour Organisation. 33.—(1) On the coming into force of this section, and without any further assurance, the Registrar shall register the Nigeria Labour Congress as the only Central Labour Organisation without any conditions and for the purposes of section 34 of this Decree.

(2) On the registration of the Central Labour Organisation in pursuance of subsection (1) above, all trade unions, other than associations of senior staff or employers, are hereby deemed to be affiliated to it.” ;

(j) sections 36 to 38 of the Decree are hereby repealed ;

(k) for the existing subsection (3) of section 54 there shall be substituted the following—

“(3) Regulations under this section may make different provision for different circumstances, and in particular may make special provision with respect to future federations of trade unions which may come into existence and the Central Labour Organisation which is in existence at the commencement of this section.” ;

(l) in section 55—

(i) for the interpretation of “central labour organisations” there shall be substituted the following interpretation “the Central Labour Organisation” means a body by that name set up by section 33 of this Decree ; ,

(ii) in the interpretation of “registered body” for the words “central labour organisation” there shall be substituted the words “the Central Labour Organisation” ;

(m) in the Schedules—

(i) in Schedule 1, for paragraph 7 thereof, there shall be substituted the following new paragraph—

“7. A provision for the appointment and removal of a general committee of management (by whatever name called), a treasurer (who, if the rules so provide, may also be the secretary) and other officials, provided that non-members holding the post of deputy secretary, assistant secretary or similar posts shall be capable of being members of the general committee of management; and a provision that an illiterate shall not be appointed as president, secretary or treasurer or to any other similar office in the trade union.” ; and

(ii) immediately after Schedule 2 thereto, there shall be added the following new Schedule 3—

"SCHEDULE 3

Section 5 (7)

LIST OF REGISTERED AND RECOGNISED
TRADE UNIONS

1. Agricultural and Allied Workers' Union of Nigeria.
2. National Union of Agricultural and Allied Employers.
3. National Union of Air Transport Services Employees.
4. National Association of Aircraft Pilots and Engineers.
5. Nigerian Coal Miners' Union.
6. National Union of Electricity and Gas Workers.
7. Electricity and Gas Senior Staff Association.
8. Medical and Health Worker's Union of Nigeria.
9. Nigerian Union of Pharmacists, Medical Technologists and Professions Allied to Medicine.
10. Precision, Electrical and Related Equipment Workers' Union.
11. National Association of Nigeria Nurses and Midwives.
12. Nigeria Union of Journalists.
13. Nigeria Union of Seamen and Water Transport Workers.
14. Water Transport Senior Staff Association.
15. Dockworkers Union of Nigeria.
16. National Union of Dock Labour Employers.
17. Nigerian Ports Authority Workers' Union.
18. Nigeria Union of Teachers.
19. Academic Staff Union of Universities.
20. Nigeria Union of Railwaymen.
21. Nigeria Civil Service Union.
22. Association of Senior Civil Servants of Nigeria.
23. Civil Service Technical Worker's Union of Nigeria.
24. Nigeria Union of Civil Service Typists, Stenographic and Allied Staff.
25. Radio, Television and Theatre Workers' Union.
26. National Union of Banks, Insurance and Financial Institutions Employees.
27. Association of Senior Staff of Banks, Insurance and Financial Institutions.
28. Nigeria Employers' Association of Banks Insurance and Allied Institutions.

29. National Union of Food, Beverage and Tobacco Employees.
30. Food, Beverage and Tobacco Senior Staff Association.
31. Association of Food, Beverage and Tobacco Employers.
32. National Union of Hotel and Personal Service Workers.
33. Hotel and Personal Services Employers' Association.
34. National Union of Shop and Distributive Employees.
35. Shop and Distributive Trade Senior Staff Association.
36. Printing and Publishing Workers' Union.
37. National Union of Paper and Paper Products Workers.
38. National Union of Postal and Telecommunication Employees.
39. Nigeria Union of Construction and Civil Engineering Workers.
40. Construction and Civil Engineering Senior Staff Association.
41. Construction and Civil Engineering Employers' Association of Nigeria.
42. National Union of Furniture, Fixtures and Woodworkers.
43. Metal Products Workers' Union of Nigeria.
44. National Union of Petroleum and Natural Gas Workers.
45. Petroleum and Natural Gas Senior Staff Association of Nigeria.
46. National Union of Chemical and Non-Metallic Products Workers.
47. Chemical and Non-Metallic Products Senior Staff Association.
48. Footwear, Leather and Rubber Products Workers' Union of Nigeria.
49. Footwear, Leather and Rubber Products Senior Staff Association.
50. Union of Shipping, Clearing and Forwarding Agencies Workers of Nigeria.
51. Senior Staff Association of Shipping, Clearing and Forwarding Agencies.
52. National Union of Textile, Garment and Tailoring Workers.
53. Textile, Garment and Tailoring Senior Staff Association.
54. National Union of Road Transport Workers.
55. Road Transport Employers' Association of Nigeria.
56. Iron and Steel Workers' Union of Nigeria.
57. Automobile, Boatyards, Transport Equipment and Allied Workers' Union of Nigeria.
58. Automobile, Boatyards, Transport Equipment and Allied Senior Staff Association.
59. Metallic and Non-Metallic Mines Workers' Union.
60. Metallic and Non-Metallic Mines Senior Staff Association.
61. Nigeria Mining Employers' Association.

62. Recreational Services Employees' Union.
63. Non-Academic Staff Union of Educational and Associated Institutions.
64. Nigeria Union of Local Government Employees.
65. National Union of Public Corporations Employees.
66. Senior Staff Association of Statutory Corporations and Government-Owned Companies.
67. Nigeria Union of Pensioners.
68. National Association of Conservancy Employers.
69. Customs and Excise and Immigration Staff Union.
70. Senior Staff Association of Universities, Teaching Hospitals, Research Institutes and Associated Institutions."

Cancellation
of certi-
ficates, etc.
1973 No. 31.

2.—(1) Notwithstanding any provisions of the Trade Unions Decree 1973 to the contrary, on the coming into force of this Decree, the certificates of registration of all existing trade unions registered or trade unions deemed to be registered under the provisions of that Decree are hereby cancelled and the provisions of that Decree in relation to appeals against cancellation shall not apply.

(2) On the cancellation of the registration of a trade union pursuant to subsection (1) of this section, its assets and liabilities shall, pursuant to paragraph 15 of Schedule 1 to the Trade Unions Decree 1973, be distributed in accordance with its rules.

3. This Decree may be cited as the Trade Unions (Amendment) Decree 1978 and shall be deemed to have come into operation on 3rd August 1977.

Citation and
commence-
ment.

MADE at Lagos this 15th day of August 1978.

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 effect)

The Decree amends the Trade Unions Decree 1973 and, amongst other things, provides for the re-organisation of the trade unions in Nigeria. It also contains the list of registered and recognised trade unions.

**CONSTITUENT ASSEMBLY (DISSOLUTION)
DECREE 1978**



Decree No. 23

[21st September 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The Constituent Assembly established by the Constituent Assembly Decree 1977 is hereby dissolved.

Dissolution
of the
Constituent
Assembly.
1977 No. 50.

2. The Constituent Assembly Decree 1977, the Constituent Assembly (Amendment) Decree 1977, the Constituent Assembly (Amendment) (No. 2) Decree 1977 and the Constituent Assembly (Special Provisions) Decree 1977 are hereby, consequentially, repealed.

Consequen-
tial repeals.
1977 No. 52.
1977 No. 56.
1977 No. 60.

MADE at Lagos this 21st day of September 1978.

LT.-GENERAL O. OBASANJO,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*

**CUSTOMS AND EXCISE (MISCELLANEOUS PROVISIONS)
(AMENDMENT) DECREE 1978**



Decree No. 24

[28th September 1978]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. In subsection (1) of section 2 of the Customs and Excise (Miscellaneous Provisions) Decree 1978 for "1st October 1978" there shall be substituted "1st November 1978".

Amendment
of 1978
No. 8.

2. This Decree may be cited as the Customs and Excise (Miscellaneous Provisions) (Amendment) Decree 1978.

Citation.

MADE at Lagos this 28th day of September 1978.

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 effect)*

The Decree amends Decree No. 8 of 1978 and extends the period of grace for the sale of prohibited goods by one month, that is to 31st October 1978.