

S.I. 49 of 1983

INCOME TAX MANAGEMENT ACT 1961
(1961 No. 21)

Income Tax (Exemption of Certain Office-Holders)
Notice 1983

Commencement : 1st October 1979

In exercise of the powers conferred upon me by section 16 (2) (b) of the Income Tax Management Act 1961, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby give the following Notice :—

1. The Third Schedule to the Income Tax Management Act 1961 (which provides for exemption from personal income tax of the official emoluments of certain public office-holders) is hereby amended by the insertion of a new paragraph (aa) immediately after paragraph (a) thereof as follows, that is—

Exemption
from
income tax.

“(aa) The official emoluments of the holders for the time being of the following offices—

- (i) Vice-President ;
- (ii) Deputy Governor, Bauchi State ;
- (iii) Deputy Governor, Bendel State ;
- (iv) Deputy Governor, Benue State ;
- (v) Deputy Governor, Borno State ;
- (vi) Deputy Governor, Imo State ;
- (vii) Deputy Governor, Kaduna State ;
- (viii) Deputy Governor, Kwara State ;
- (ix) Deputy Governor, Ogun State ;
- (x) Deputy Governor, Ondo State ;
- (xi) Deputy Governor, Oyo State ;
- (xii) Deputy Governor, Rivers State ; and
- (xiii) Deputy Governor, Sokoto State.”

2. This Notice may be cited as the Income Tax (Exemption of Certain Office-Holders) Notice 1983. Citation.

GIVEN at Lagos this 30th day of September, 1983.

SHEHU SHAGARI,
President of the Federal Republic of Nigeria

TRADE DISPUTES ACT 1976

(1976 No. 7)

**Trade Dispute (Automobile, Boatyard, Transport Equipment and Allied
Workers' Union of Nigeria and B & C Autopanel Engineering Limited)
Confirmation of Award Notice 1983**

Pursuant to the provision of section 9 (3) of the Trade Disputes Act 1976, the Industrial Arbitration Panel Award made on 7th June, 1982 and set out in the Schedule hereto has been confirmed by me, the Federal Minister of Employment, Labour and Productivity and shall have effect as so confirmed in accordance with that provision.

SCHEDULE

<i>Name of Arbitration, etc.</i>	<i>Parties in Dispute</i>	<i>Terms of Award</i>
Industrial Arbitration Panel	Automobile, Boatyard, Transport Equipment and Allied Workers Union of Nigeria and B & C Autopanel Engineering Limited	After carefully considering all the evidence before it, the Tribunal finds that the termination of the Workers' appointments is unfair. Having regard, however, to all the facts and circumstances of this case, the Tribunal gives no order for their reinstatement but directs that the men be given benefits equal to what they would have been entitled to receive under the conditions of service had they been laid off as redundant at the date of the termination. The Company's rates annexed shall therefore apply. For the avoidance of doubt, in computing the benefits, the whole length of service rendered to the company by each worker concerned shall be taken into account and not just the period for which he has served under the present Management. Furthermore, any leave not taken and the relevant notices set out in the conditions of service are to be commuted to cash, as indicated in the Annex, and paid along with

any other benefits (e.g. allowances and bonuses, etc.) that may accrue due to the men at the time of the termination of their appointments.

DATED at Lagos this 5th day of October 1983.

E. OSAMMOR,
*Federal Minister of Employment,
Labour and Productivity*

EXPLANATORY NOTE

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

The Notice confirms the Award made by the Industrial Arbitration Panel in respect of the trade dispute which arose between the Automobile, Boatyard, Transport Equipment and Allied Workers Union of Nigeria and B & C Autopanel Engineering Limited.