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L.N. 130 of 1958

INCOME TAX ORDINANCE (CHAPTER 92)

Commencement: 1st April, 1958

In exercise of the powers conferred by subsection (4) of section 9 of the Income Tax Ordinance (as amended by the Income Tax (Amendment) Ordinance, 1958) the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This order may be cited as the Income Tax (Exemptions) (Nigerian Military Forces) Order, 1958, and shall be deemed to have effect from the 1st April, 1958.

2. There is exempt from tax the assessable income of members, other than officers and British non-commissioned or warrant officers, of any Nigerian Military Forces for the year of assessment commencing on the 1st April, 1958, such assessable income being income in respect of any emoluments, including any allowances, paid or payable to them as such members.

3. There is exempt from tax so much of the assessable income of any British officer and British non-commissioned or warrant officer of such Forces for such year of assessment as represents not more than one hundred and fifty pounds of any secondment credits paid or payable to him as such an officer, and a like exemption for any subsequent year of assessment.

Made at Lagos this 6th day of August, 1958.

MAURICE JENKINS,
Acting Deputy Secretary to the Council of Ministers

EXPLANATORY NOTE

After consultation with Regional Governments it has been agreed that for 1958-59 the pay, etc., of members of the Nigerian Military Forces (except officers, and British non-commissioned or warrant officers) shall not be liable to income tax, but their income from other sources may be liable. The restricted exemption of secondment credits for British officers, etc., is intended to be comparable to the restricted exemption of gratuities payable to Government officers of less than 5 years service.
L.N. 131 of 1958

CUSTOMS ORDINANCE (CHAPTER 48)

Customs (Amendment) Regulations, 1958

Commencement: 14th August, 1958

In exercise of the powers conferred by section 262 of the Customs Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following regulations:

1. These regulations may be cited as the Customs (Amendment) Regulations, 1958.

2. The Customs Regulations are amended by the revocation of regulation 198 and the substitution therefor of the following:

“Size of cases and bottles

198. (1) Brandy, whisky, rum and gin must be imported in cases containing—

- 12 bottles of a size known as reputed quarts or
- 24 bottles of a size known as reputed pints, or
- 48 bottles of a size known as reputed ⅛-pints or
- 96 bottles of a size known as reputed ¼-pints or
- 192 bottles of a size known as reputed ½-pints or
- 12 of such reputed quarts, or
- 24 of such reputed pints, or
- 48 of such reputed ⅛-pints, or
- 96 of such reputed ¼-pints, or
- 192 of such reputed ½-pints

to measure not less than 1.78 liquid gallons and not more than 2 liquid gallons.

(2) This regulation shall not apply to spirits in casks or drums imported in pursuance of a licence granted by the Comptroller under the provisions of item (15) of the Second Schedule to the Customs (Prohibition, Regulation and Restriction of Imports) Order in Council, 1950.”

Made at Lagos this 4th day of August, 1958.

MAURICE JENKINS,
Acting Deputy Secretary to the Council of Ministers

EXPLANATORY NOTE

The amendment permits the importation of spirits in bottles of ½-pint, ⅛-pint being the smallest previously permissible.
PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Produce Inspection (Amendment) Regulations, 1958

Commencement: 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Produce Inspection (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

2. Regulation 5 of the Produce Inspection Regulations, 1951 (hereinafter referred to as the principal regulations) as amended by the Adaptation of Laws Order, 1954, is amended by the addition in paragraph (1) after the word “Service” in the second line thereof, of the words—

"and in the case of the Northern Region, by the Permanent Secretary, Ministry of Agriculture”.

3. Regulation 12 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition in paragraph (5) after the word “Service” in the first line of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection”.

Made by the Produce Inspection Board at Lagos this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary

L.N. 133 of 1958

PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Palm Produce (Inspection for Export) (Amendment) Regulations, 1958

Commencement: 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Palm Produce (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.
2. Regulation 5 of the Palm Produce (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations) as inserted by the Palm Produce (Inspection for Export) (Amendment) Regulations, 1954, is amended by the addition in paragraph (4) after the word “Federation” in the second line of the words—

“and in the case of the Northern Region, the Secretary for Produce Inspection”.

3. Regulation 7 of the principal regulations is amended by the addition in paragraph (2a) after the word “Service” in the second line and after the word “Service” in the seventh line of the words—

“and in the case of the Northern Region, by the Secretary for Produce Inspection”.

4. Regulation 10 of the principal regulations as inserted by the Palm Produce (Inspection for Export) (Amendment) Regulations, 1954, is amended by the addition in paragraph (6) after the word “Federation” in the second line of the words—

“and in the case of the Northern Region, the Secretary for Produce Inspection”.

Made by the Produce Inspection Board at Lagos, this 22nd day of July, 1958.

H. H. Westall,
Chairman

E. O. Itam,
Secretary

L. N. 134 of 1958

PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Cotton (Inspection for Export) (Amendment) Regulations, 1958

Commencement : 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Cotton (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

2. Regulation 5 of the Cotton (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations) as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word “Service” in the second line of the words—

“and in the case of the Northern Region, the Secretary for Produce Inspection”.

3. Regulation 9 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word “Service” in the second line of the words—

“and in the case of the Northern Region the Secretary for Produce Inspection”.
4. Regulation 15 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the third line of paragraph (1) (a) of the words—

"and in the case of the Northern Region, the Minister of Agriculture".

5. Regulation 19 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

6. Regulation 31 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of paragraph (1) of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

7. Regulation 54 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the first line of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

8. Regulation 55 of the principal regulations as amended by the Adaptation of Laws Order, 1954, is amended by the addition after the word "Service" in the second line of paragraph 4 of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".

MADE by the Produce Inspection Board at Lagos, this 22nd day of July, 1958.

H. H. Westall,
Chairman

E. O. Itam,
Secretary

L.N. 135 of 1958

PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Rubber (Inspection for Export) (Amendment) Regulations, 1958

Commencement : 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Rubber (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.
2. Regulation 2 of the Rubber (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations), as amended by the Rubber (Inspection for Export) (Amendment) Regulations, 1953, is revoked and the following regulation substituted therefor—

"Exemption."

First Schedule.

2. (1) Regulations 3, 8 and 9 only of these regulations shall apply to the corporations, plantations and persons set out in the First Schedule hereto.

(2) These regulations shall not apply—

(a) to crepe rubber prepared by machine processes;

(b) to paste rubber of all kinds."

3. The First Schedule to the principal regulations is amended by the addition of the following—

"38. Balogun Brothers ... 17 Idoluwo Street, Lagos.
39. West Enterprises Corporation Ltd. ... 1 Arigbe Road, P.O. Box 344, Warri.
40. William A. Sagay & Sons Market Street, P.O. Box 29, Sapele.
41. D. O. Oghene & Sons P.O. Box 248, Sapele.
42. Edo Trading Company P.O. Box 136, Benin City.
43. M. J. Oni Trading Company 43-44 Lagos Street, Benin City.
44. Eke Brothers Ikpoba Road, P.O. Box 228, Benin City.
45. N. O. Ogbolu & Company 43 Sakpoba Road, Benin City.
46. Ebiai Timber and Rubber Products Company P.O. Box 92, Sapele.
47. Oriwu Commercial Agency 64 Idoluwo Street, Lagos.
48. Sagay's Export and Import Trading Company P.O. Box 29, Sapele.
49. Eke Brothers Crepeing Factory ... P.O. Box 240, Benin City.
50. Omorisi Obazee & Sons No. 27 Upper Ikpoba Road, Benin City.
51. Nigerian Products Exporters Company No. 7 Eguadase Street, P.O. Box 294, Benin City.
52. Obasuyi Brothers 12 Ibiwe Street, P.O. Box 193, Benin City.
53. Laibru General Merchants 40 Balogun Street, Gaizer Building, Lagos."
L.N. 136 of 1958

PRODUCE INSPECTION ORDINANCE, 1950
(No. 24 of 1950)

Cocoa (Inspection for Export) (Amendment) Regulations, 1958

Commencement: 1st August, 1958

In exercise of the powers conferred by section 8 of the Produce Inspection Ordinance, 1950, the Produce Inspection Board has made the following regulations—

1. These regulations may be cited as the Cocoa (Inspection for Export) (Amendment) Regulations, 1958, and shall be deemed to have come into operation on the 1st day of August, 1958.

2. Regulation 2 of the Cocoa (Inspection for Export) Regulations, 1951, (hereinafter referred to as the principal regulations) (as amended by the Cocoa (Inspection for Export) (Amendment) Regulations, 1956) is amended by the insertion therein in their proper alphabetical order of the following definitions—

"cocoa beans in pod" means mature cocoa seed in the pod in its natural state;
"wet, fully fermented cocoa beans" means mature cocoa beans extracted from the pod and fully fermented, but not thoroughly dry;
"wet, unfermented cocoa beans" means mature cocoa beans extracted from the pod, not fermented and not thoroughly dry.

3. Regulation 12 of the principal regulations (as amended by the Adaptation of Laws order, 1954) is amended by the addition after the word "Service" in the last line thereof of the words—

"and in the case of the Northern Region, the Secretary for Produce Inspection".
4. Regulation 15 of the principal regulations is revoked and substituted by the following—

"Restriction on possession.

15 (1) No person other than the grower of the cocoa, at his own premises or at other premises approved by a produce officer, or a permitted processor at the premises prescribed in his permit, shall have in his custody, possession or under his control, whether for the use or benefit of himself or of any other person, or servant of any other person, any cocoa which is not thoroughly dry or which contains velvety beans.

(2) For the purposes of this regulation and of regulation 18, a permitted processor means a person authorised by written permit from an officer of the Agricultural Department of the Region, not below the grade of Principal Agricultural Officer, to purchase and transport cocoa beans in pod, wet, unfermented cocoa beans and wet, fully fermented cocoa beans, and to take all necessary measures to ensure the drying and fermentation of such cocoa at the premises specified in his permit. No premises which are registered under regulation 13 of the Produce Inspection Regulations, 1951, shall be specified in any such permit.

(3) No person shall have in his custody, possession or under his control, whether for the use or benefit of himself or of any other person or as an agent, employee or servant of any other person, any cocoa which contains smoky beans.

(4) Any person contravening this regulation shall be liable on summary conviction to a fine of one hundred pounds or imprisonment for six months, or to both such fine and imprisonment".

5. Regulation 18 of the principal regulations is amended—

(a) by the deletion of the words "spoky or" after the word "contains" where it first appears in paragraph (1);

(b) by the addition at the end of paragraph (1) of the following proviso—

"Provided that a permitted processor of cocoa may transport cocoa in pod, or wet, unfermented cocoa beans or wet, fully fermented cocoa to the premises specified in his permit."

Made by the Produce Inspection Board at Lagos this 22nd day of July, 1958.

H. H. WESTALL,
Chairman

E. O. ITAM,
Secretary