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THE LAGOS LOCAL GOVERNMENT ORDINANCE, 1959
(No. 18 of 1959)
The Lagos General Rate Order, 1962

Commencement: 10th May, 1962

In exercise of the powers conferred on the Lagos Town Council by section 135 of the Lagos Local Government Ordinance, 1959, the following Order has been made with the approval of the Minister of Lagos Affairs:

1. This Order may be cited as the Lagos General Rate Order, 1962.

2. A yearly rate shall be levied in respect of the financial year commencing on the 1st April, 1962, in respect of the tenements referred to in the First and Second Schedules hereto.

3. Such yearly rate shall be calculated—

(a) at the rate of nine shillings and four pence for each pound of the annual value of the tenements referred to in the First Schedule other than those specified in paragraphs (b), (c) and (d) of this section.

(b) at the rate of nine shillings and four pence for each pound of five per cent of the depreciated capital value (as defined in the Assessment and Rating (Public Utility Corporations) Ordinance, 1956) of tenements other than tenements used as dwelling houses of the following public utility corporations—

(i) the Electricity Corporation of Nigeria (except the tenements of that corporation specified in paragraph (c) of this section);

(ii) the Nigerian Ports Authority;

(iii) the Nigerian Railway Corporation;

(c) at the rate of one-third of nine shillings and four pence for each pound per cent of the depreciated capital value of Ijora 'A' and 'B' Power Station buildings and all sub-station buildings belonging to the Electricity Corporation of Nigeria together with any office, stores, sanitary accommodation or like ancillary appurtenances adjoining or forming part of such power station or sub-section buildings and used for purposes directly connected therewith;

(d) at the rate of nine shillings for each pound of the annual value of the tenements referred to in the First Schedule which are occupied by any social club or club constituted solely for the purposes of any game or sport;

(e) at the rate of one-and-a-half per cent of the unimproved value of the tenements referred to in the Second Schedule other than those specified in paragraph (f) of this section and;

(f) at the rate of one per cent of the annual value of the tenements referred to in the Second Schedule which are occupied by any social club or club constituted solely for the purpose of any game or sport.

4. The date on which the said general rate shall become due and payable shall be as to one-half thereof on the 1st April, 1962 and as to the other half thereof on the 1st October, 1962.
5. The following tenements shall be totally exempt from the payment of the said general rate—

(a) Tenements on which no building whether of a permanent or temporary nature is erected, when such tenements are not assessed, by reference to the unimproved value.

(b) Tenements owned by the Government of the Federation of Nigeria and the Lagos Town Council;

(c) Places of worship, cemeteries and public parks and recreation grounds;

(d) Tenements occupied by schools in so far as they are occupied and used solely for schools as distinct from residential purposes, and

(e) Tenements assessed by reference to their annual value of which the annual value does not exceed six pounds.

6. The Lagos General Rate Order 1961 is hereby revoked without prejudice to the recovery of any amounts due thereunder.

FIRST SCHEDULE

All tenements within the Town of Lagos which are assessed or which may hereafter be assessed in accordance with the Assessment Ordinance as amended by the Assessment and Rating (Public Utility Corporations) Ordinance, 1956, except the tenements referred to in the Second Schedule.

SECOND SCHEDULE

All tenements situated within the area known as the Yaba Estate which are assessed by reference to their unimproved value, so long as they remain so assessed.

Made by the Lagos Town Council this 24th day of January, 1962.

S. J. MAYAKI,
Town Clerk

APPROVED by the Minister of Lagos Affairs this 24th day of April, 1962.

ABDURRAHMAN MORA,
Acting Permanent Secretary,
Ministry of Lagos Affairs

EXPLANATORY NOTE

This Order proposes to levy a general rate of 9s-4d in the £ during the financial year commencing on 1st April, 1962. The rate is at the same level as for the proceeding year. The rate shall be payable in two equal instalments at 1st April, and 1st October, 1962.
LAND REGISTRATION ACT (CHAPTER 99)
Land Registration (Fees) Regulations, 1962

In exercise of the powers conferred on him by section thirty-two of the Land Registration Act the Governor-General acting in accordance with the advice of the Council of Ministers has made the following regulations—

1. These regulations may be cited as the Land Registration (Fees) Regulations, 1962.

2. For the Second Schedule of the Land Registration Act (which relates to fees incidental to instruments for registration) there shall be substituted the following new Schedule that is to say,—

"SECOND SCHEDULE"

**FEES**

<table>
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| 1. Where delivery of an instrument for registration not exceeding 300 words is made within 60 days of the date of execution if executed in Nigeria or within twelve months of the date of execution if executed outside Nigeria, and—

(a) the instrument is a conveyance or mortgage
   For every £100 of consideration or amount secured .. 0 5 0
   With a minimum total fee of .. 1 0 0

(b) the instrument is a lease (or agreement to lease)
   For every £100 of rent reserved .. 1 0 0
   If rent is nominal a minimum of .. 1 0 0

(c) the instrument is one not otherwise provided for
   For every folio of 72 words .. 0 5 0
   With a minimum total fee of .. 1 0 0

2. Where delivery of an instrument for registration exceeding 300 words is made within the respective times mentioned in paragraph 1 and—

(a) the instrument is a conveyance or mortgage
   For every £100 of consideration or amount secured .. 0 5 0
   Additional fee .. 2 0 0
   With a minimum total fee of .. 3 0 0

(b) the instrument is a lease (or agreement to lease)
   For every £100 of rent reserved .. 1 0 0
   With a minimum total fee of .. 3 0 0

(c) the instrument is one not otherwise provided for
   For every folio of 72 words .. 0 5 0
   Additional fee .. 2 0 0
   With a minimum total fee of .. 3 0 0

3. Where delivery of any instrument for registration of what length soever is made after the respective times in paragraph 1
   Fee additional in all cases .. 5 0 0

4. Where grantor of instrument is illiterate
   For every attestation of an instrument .. 0 5 0
5. Searching of the records
   For every hour or part thereof . . . . . . 0 5 0
6. Comparing instruments (if required)
   For every folio of 72 words . . . . . . . . 6 s d
7. Preparing certified copies of instruments
   For every folio of 72 words . . . . . . . 0 2 6
8. Preparing copies of plans
   For every square foot or part of a square foot . . 2 0 0"

MADE at Lagos this 26th day of April, 1962.

ISA KOTO,
Deputy Secretary,
Council of Ministers

L0400

L.N. 46 of 1962

CUSTOMS TARIFF ACT, 1958

Customs Tariff (Duties and Exemptions) Order, 1962

Commencement : 30th March, 1962

RESOLUTION OF THE HOUSE OF REPRESENTATIVES

RESOLVED, That, in accordance with section 7 (2) of the Customs Tariff Act, 1958, the Customs Tariff (Duties and Exemptions) Order, 1962, be confirmed.

DATED this 18th day of April, 1962.

B. ADE. MANUWA
Clerk of the Parliament

F11948/S. 1

L.N. 47 of 1962

EXCISE TARIFF ACT, 1958

Excise Duties (Amendment) Order, 1962

Commencement : 30th March, 1962

RESOLUTION OF THE HOUSE OF REPRESENTATIVES

RESOLVED, That, in accordance with section 4 (2) of the Excise Tariff Act, 1958, the Excise Duties (Amendment) Order, 1962, be confirmed.

DATED this 18th day of April, 1962.

B. ADE. MANUWA
Clerk of the Parliament

F11948/S. 1
In exercise of the powers conferred by section 1 of the Marine Insurance Act, 1961, and of the Stamp Duties (Amendment) Act, 1961, the Governor-General, after consultation with the Council of Ministers, has appointed the 1st day of April, 1962, as the date upon which the said Acts shall come into operation.

Lagos, 1st April, 1962.