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MONEYLENDERS ACT (CHAPTER 124)

The Commonwealth Development Finance Company Limited (Exemption) (No. 2) Order, 1962

Commencement : 28th September, 1962

In exercise of the powers conferred by section 2A of the Moneylenders Act as amended by the Moneylenders (Amendment) Act, 1960, the Minister of Internal Affairs hereby makes the following order—

1. The Commonwealth Development Finance Company Limited, a limited company incorporated under the provisions of the Companies Act, whose registered office is situate at 5 Customs Street, Lagos, shall be exempt from the provisions of the Moneylenders Act, as amended by the Moneylenders (Amendment) Act, 1960.


Made at Lagos this 30th day of November, 1962.

H. O. Omenal,
Permanent Secretary,
Ministry of Internal Affairs

EXPLANATORY NOTE

This Order will enable the Commonwealth Development Finance Company Limited, to fulfil its investment plans for industry and agriculture in the Federal territory of Lagos.

This notice cancels L.N. 147 of 1962 published on page B231 of the Supplement to Official Gazette No. 83 of 18th October, 1962.

L.N. 176 of 1962

EXPORT PRODUCE (FEDERAL POWERS) ACT, 1961

Export Produce (Federal Powers) (Prescribed Grades and Standards) Regulations, 1962

Commencement :

In exercise of the powers conferred by section 2 (1) of the Export Produce (Federal Powers) Act, 1961, the Federal Minister of Commerce and Industry after consulting with and obtaining the advice of the Produce Inspection Board and the Regional Governments has made the following Regulations :—

1. These Regulations may be cited as the Export Produce (Federal Powers) (Prescribed Grades and Standards) Regulations, 1962, and shall be of Federal application.

2. The following grades and standards of quality for Capsicums intended for export, not being produce for export purchased by a Regional Marketing Board are prescribed :—

3. Capsicums shall be classified and graded as follows :—

   Class I—Nigerian Birdseye Chillies.

   Grade I—Nigerian Birdseye Chillies which are thoroughly dry, reasonably plump, deep or bright red in colour, free from extraneous matter, insects and insect damage, and which contain less than five per centum by count of mouldy chillies, and which are reasonably free from stalks and Calyx.
Grade II—Nigerian Birdseye Chillies which do not qualify for grade I and which are dry, ripe, free from extraneous matter, insects and insect damage, and which are reasonably free from mould, stalks and calyx.

Class II—Nigerian Ordinary Capsicums
(Ordinary Chillies and Ordinary Capsicums).

Grade I—Nigerian Ordinary Capsicums which are thoroughly dry, reasonably plump, red in colour, free from extraneous matter, insects and insect damage, reasonably free from stalks and calyx and which contain less than five per centum by count of mouldy capsicums.

Grade II—Nigerian Ordinary Capsicums which do not qualify for grade I, and which are dry, ripe, free from extraneous matter, insects and insect damage, and which are reasonably free from mould stalks and calyx.

Nigerian Ordinary chillies and Nigerian Ordinary Capsicums shall not be mixed together in any grade but shall be graded separately.

ZANNA BUKAR DIPCHARIMA,
Minister of Commerce and Industry
(c) by inserting immediately after the word “service” at the end of the proviso, the following—

“of a standard which would have justified entry to an established post had there been a vacancy.”

5. Regulation 18 of the principal Regulations is amended by inserting immediately after paragraph (d) a new paragraph (e) as follows—

“(e) on a certificate by the House Governor, that owing to a change in organisation or need for economy, it is not possible to continue the service of the employee.”

Made and sealed at Ibadan with the Common Seal of the Board of Management this twenty-seventh day of November, 1962.

K. A. ABAYOMI,
Chairman

GERARD PARKER,
Secretary,
Board of Management,
University College Hospital

Approved under subsection (5) of section fifteen of the University College Hospital Act, by the Minister of Health of the Federation and directed to be published as a legal notice in the Gazette.

DATED this 12th day of December, 1962.

M. A. MAJEKODUNMI,
Minister of Health of the Federation

C1073

L.N. 178 of 1962

POOL BETTING TAX ACT, 1962
(1962, No. III)
Pool Betting Tax Regulations, 1962

Commencement: 27th December, 1962

In exercise of the powers conferred by section 4 of the Pool Betting Tax Act, 1962, the Federal Minister of Finance has made the following regulations—

1. These regulations may be cited as the Pool Betting Tax Regulations, 1962, and shall apply to the Federal Territory.

2. In these regulations, unless the context otherwise requires—


“approved accountant” means an accountant approved by the Minister for the purposes of the Act.

“the Minister” has the meaning assigned to that expression by subsection 3 of section 1 of the Act.

“pool betting business” has the meaning assigned to that expression by subsection 4 of section 1 of the Act.

“proprietor” has the meaning assigned to that expression by subsection 1 of section 1 of the Act.
3. No person shall be considered by the Minister for recognition as an approved accountant under the Act—
   (a) if he is an employee of the proprietor or of the pool betting business;
   (b) unless such a person either
       (i) possesses the qualifications necessary for membership of the Association of Accountants in Nigeria; or
       (ii) is a person who has carried on public practice in Nigeria as an accountant for a period of five years.

4. Every proprietor shall in the name of his pool betting business apply to the Minister to register on behalf of the pool betting business an approved accountant. The application shall specify the name of the accountant sought to be approved and registered and once so registered, no other accountant except the approved accountant so registered by virtue of this regulation shall certify the returns of the pool betting business of the proprietor for the purposes of the Act.

5. (i) Every proprietor shall submit returns from time to time as required by the Minister of all pool betting business transacted by him. Each return shall relate to a period of four weeks and shall be in the form prescribed in the Schedule hereto.
   (ii) Every return shall state—
       (a) the sum of all moneys placed as stakes during the period covered by the return;
       (b) the amount of such sum that was received from each Region and from the Federal territory; and
       (c) a calculation of the tax due.

6. Every return shall be accompanied by a payment in full of the amount of tax due on the return. The return and the enclosed payment shall be sent to:
   The Sub-Treasurer, The Sub-Treasury, Lagos,
   and a copy of the return must be forwarded to the Accountant-General, Federal Ministry of Finance, Lagos.

SCHEDULE
FORM

T.F. (Pools) 1

No.

Pool Betting Tax Regulations, 1962
(L.N. 178 of 1962)

POOL BETTING RETURN

Name of Company or Firm

Address

Name of Proprietor

Address

Total amount of stakes for period

Amount received from Federal Territory

Amount received from the Northern Nigeria

Amount received from the Eastern Nigeria

Amount received from the Western Nigeria
Amount of Tax due and payable at the rate of \( \frac{a \times p}{100} = t \) \( (*) \)

Date ........................................................................................................... 

**Proprietor/Secretary**

I have obtained all the information and explanation that I have required and I certify that in my opinion the return shows the correct statement of the stakes received for the period stated and is in accordance with the books of the company.

Date ........................................................................................................... 

**Accountant**

\( a = \) total amount of stakes.  
\( p = \) percentage for tax.  
\( t = \) tax due and payable.

*(see overleaf for weekly analysis)*

To : Sub Treasurer,

The Sub Treasury, Lagos.

I herewith enclose the sum of £______________in a (state whether cheque or money order) being betting tax due and payable by _______________ for the period _________________.

(Name of Company or Firm)

to ________________

Date ........................................................................................................... 

**Proprietor**

All cheques or money orders must be crossed and made payable to the Federal Government of Nigeria.

*Pool Betting Tax, Regulations 1962*

**Weekly Analysis of Stakes received for Four-Week Period**

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<tr>
<th>Week Ending</th>
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<th>Eastern Nigeria</th>
<th>Western Nigeria</th>
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EXPLANATORY NOTE

These regulations prescribe the qualification for certifying accountants and the procedure for making returns and furnishing copies of accounts under the Pool Betting Tax Act, 1962.

F10695/S. 2

L.N. 179 of 1962

THE PRODUCE (ENFORCEMENT OF EXPORT STANDARDS) ACT, 1959
(No. 21 of 1959)

Capsicums (Inspection for Export) Regulations, 1962

Commencement : 27th December, 1962

In exercise of the powers conferred by section 7 of the Produce (Enforcement of Export Standards) Act, 1959, the Federal Minister of Commerce and Industry, with the advice of the Produce Inspection Board, has made the following Regulations:

1. (1) These Regulations may be cited as the Capsicums (Inspection for Export) Regulations, 1962.

   (2) Part I of the Regulations shall apply to Lagos only and Part II thereof shall apply to all ports of shipment throughout the Federation.

PART I

Definitions.

2. In this part of these Regulations, unless the context otherwise requires—
   “adulterate” when used in relation to any capsicums means—

   (f) mixing or combining any capsicums with any capsicums of exportable standard so that the resulting mixture or combination are not capsicums of exportable standard; or
(ii) injuriously affecting the quality of any capsicums by mixing or combining with such capsicums any substance matter or thing of any kind whatsoever which is foreign or superfluous, whether such matter or thing is in itself harmful or not; or

(iii) mixing or combining any husk, shell, pericarp, rotten, decayed or rancid capsicums with any other capsicums so that the resulting mixture or combination are not capsicums of exportable standard; or

(iv) altering the composition of any capsicums by any means whatsoever so as injuriously to affect the quality of the capsicums or to alter their bulk or weight;

“capsicums” means any capsicum fruit grown in Nigeria and includes Nigerian Birdseye Chilies and all ordinary Nigeria Capsicums;

“exportable standards” in respect of capsicums means capsicums of such quality that they can be graded for export as provided in regulation 3 of these Regulations;

Grading and Classification of Capsicums

3.—(1) Capsicums shall be classified and graded in accordance with the classification and grades as prescribed from time to time by the Federal Minister of Commerce and Industry under the powers conferred on him by the Export Produce (Federal Powers) Act, 1961, or any other written law.

(2) Nigerian ordinary chilies and Nigerian ordinary capsicums shall not be mixed together in any grade, but shall be graded separately.

4.—(1) For the purposes of inspection all capsicums shall be spread out on a tarpaulin or some clean surface, but not on the ground, so that all the fruits are clearly visible, and in such a manner as to ensure that any part of the parcel or lot may be sampled, handled or examined without causing any damage to the fruit.

(2) From any parcel there shall be taken indiscriminately an average sample from which there shall be drawn a final sample of twenty-five ounces, and the capsicums shall be graded in accordance with regulation 3.

5.—(1) If the capsicums cannot be classified and graded as provided in regulation 3 the owner may be required forthwith to clean the capsicums until such parcel or lot may be passed and classified in accordance with the said regulation.

(2) If for any reason the quality of the capsicums is such that they cannot be cleaned to exportable standard a produce officer, or an assistant produce officer, may order that they be removed from a registered produce store.

(3) After the removal of any capsicums from a registered produce store under the provisions of sub-regulation (2) of this regulation, any person who—

(a) returns or attempts to return such capsicums to such registered produce store, or

(b) causes such capsicums to be returned, or

(c) exposes for sale or delivers or attempts to deliver such capsicums to any other registered produce store,

shall be guilty of an offence and liable on summary conviction to a fine of fifty pounds or imprisonment for six months or to both such fine and imprisonment.

6. All capsicums on being inspected and graded shall forthwith be bagged in clean dry bags having no holes and no patches, and the bags shall be sewn up without lugs by means of stitches placed not more than one inch
apart and to the satisfaction of an inspector, and, in his presence, shall be sealed and marked with the date on which the capsicums were inspected and graded and the marks denoting the class as in the Schedule to these regulations. The bags shall be sewn with suitable twine which shall not be knotted except at the deal, and shall be stored on a wooden platform or dry surface in a dry place.

**Schedule.**

Control of export.

7. Any person who exports or attempts to export any capsicums which have not been inspected, graded and passed in accordance with these regulations shall be guilty of an offence and liable on summary conviction to a fine of one hundred pounds or imprisonment for six months or to both such fine and imprisonment.

Penalty.

8. All passed and graded capsicums which have not been exported within a period of two months from the time the capsicums were first graded, shall be reinspected and regraded at the owner's expense before they are exported.

Restriction on sale, purchase, etc.

9. — (1) The following persons shall be guilty of an offence—

(a) any person who buys or sells or offers or exposes for sale or receives or tenders in satisfaction of any claim or demand any capsicums for export which are not thoroughly dry or which contain more than ten per cent by count of mouldy capsicums;

(b) any person, other than the grower of the capsicums, who is found in possession of capsicums intended for export, which to the knowledge of such person are not thoroughly dry or which contain more than ten per cent by count of mouldy capsicums;

(c) any person who transports capsicums intended for export which, to the knowledge of such person, have not been thoroughly dried or which contain more than ten per cent by count of mouldy capsicums, except a grower of capsicums transporting or causing to be transported, his own capsicums from the land on which they were grown to his own premises or to other premises approved by a produce officer, for the purpose of preparing the capsicums for export.

In any prosecution under this paragraph the onus shall lie upon the person claiming to come within the exception to prove that he does so.

Penalty.

(2) Any person contravening this regulation shall be liable on summary conviction to a fine of fifty pounds or to imprisonment for six months or to both such fine and imprisonment.

Restriction on Transport.

10. Any person, save and except a grower of capsicums transporting or causing to be transported his own capsicums from the land on which they were grown to his own premises or to other premises approved by a produce officer, for the purpose of preparing the capsicums for export, who delivers or causes to be delivered for transport capsicums which are not thoroughly dry or which contain more than ten per cent by count of mouldy capsicums, shall be guilty of an offence and liable on summary conviction to a fine of twenty-five pounds or imprisonment for two months or to both such fine and imprisonment.

Penalty.

Seals and Marks.

11. Seals and marks shall be of the design and prescriptions set out in the schedule to these regulations.
12. As soon as capsicums have been inspected and graded all mouldy or other capsicums removed in the process of cleaning, all stalks, calyx and other extraneous matter shall be removed from the store and destroyed to the satisfaction of an inspector. A storekeeper who fails to comply with this regulation shall be guilty of an offence and liable on summary conviction to a fine of twenty-five pounds or imprisonment for two months or to both such fine and imprisonment.

PART II—REGULATIONS APPLICABLE TO PORTS OF SHIPMENT

13. In this Part of the regulations unless the context otherwise requires—

"adulterate" means when used in relation to any capsicums—

(i) mixing or combining any capsicums with any capsicums of exportable standard so that the resulting mixture or combination are not capsicums of exportable standard; or

(ii) injuriously affecting the quality of any capsicums by mixing or combining with such capsicums any substance, matter or thing of any kind whatsoever which is foreign or superfluous, whether such matter or thing is in itself injurious or not; or

(iii) mixing or combining any husk, pericarp, rotten, decayed or rancid capsicums with any other capsicums so that the resulting mixture or combination are not capsicums of exportable standard; or

(iv) altering the composition of any capsicums by any means whatsoever so as injuriously to affect the quality of the capsicums or to alter their bulk or weight;

"capsicums" means any capsicum fruit grown in Nigeria and includes Nigerian Birdseye Chillies and all ordinary Nigerian Capsicums;

"exportable standard" in respect of capsicums means capsicums of such quality that they can be graded for export as provided for in regulation 3 of these regulations;

14.—(1) Capsicums shall be classified and graded in accordance with the classifications and grades prescribed from time to time by the Federal Minister of Commerce and Industry under the powers conferred on him by section 2 of the Export Produce (Federal Powers) Act, 1961.

(2) Nigerian ordinary chillies and Nigerian ordinary capsicums shall not be mixed together in any grade, but shall be graded separately.

15.—(1) At ports of shipment of produce, officers of the Federal Produce Inspection Service of Nigeria shall conduct final checktests immediately prior to shipment on any capsicums which have been inspected, graded, sealed and marked by the Produce Inspection Service of a Region.

(2) For the purpose of this regulation, the following shall be the processes of checktesting capsicums for shipment—

(i) Preliminary Inspection :—The bags of capsicums intended for export shall be laid out in such a manner that all the sewing, sealing and marking of the bags may be easily checked. Particular attention shall be paid to the figures denoting the date of grading to ensure that the capsicums have not remained in storage for more than two months after grading. Should this be the case, regrading by a Regional Service should be ordered.

(ii) If after the Preliminary Inspection there is no cause for complaint, the checktesting shall be continued as follows:
The bags of capsicums shall be divided up into lots of not more than sixty bags.

At least 20 per cent (not more than 12 bags) of any lot will be selected indiscriminately and opened for checktest.

(iii) The selected bags shall be turned down, carefully mixed, and an indiscriminate sample taken from all parts of the parcel. From this indiscriminate sample a final sample of 25 ounces shall be drawn. 300 fruits shall be counted indiscriminately out of the 25 ounces sample and after careful inspection graded as provided for in regulation 14 (1) of these regulations. If the result of the checktest shows that the capsicums are of exportable standard and of the class and grade that they purport to be, all the bags in the lot shall forthwith be released for export.

(iv) The inspector who checktested and passed such capsicums for shipment shall ensure that all the bags in the lot are stamped on the side opposite to that bearing the grade marks with the letter stamp as provided in Part III of the Schedule and officially issued to him for the purpose.

16. If upon shipment checktest a lot of capsicums is found not to be of exportable standard, or if it is not of the class and grade that it purports to be or if evidence of adulteration or tampering is found, the lot shall be rejected for shipment for export and a written report of the rejection shall be made to the senior officer of Produce Inspection Service of the Region.

17. Samples of capsicums surplus to checktest requirements shall be returned into the lot before resealing on completion of checktests.

18. (1) As soon as capsicums have been checktested, and whether or not such capsicums passed the test all cuttings, pickings and other extraneous matter shall be removed from the store and destroyed to the satisfaction of an inspector.

(2) Any person who contravenes or fails to comply with the provisions of this regulation shall be guilty of an offence and liable on summary conviction to a fine of twenty five pounds or imprisonment for two months or to both such fine and imprisonment.

19. (1) To cover the cost of inspection and grading of capsicums prior to export a fee of ten shillings per ton shall be collected by the Chairman of Board of Customs and Excise on all capsicums exported.

(2) All such fees shall be paid into the General Revenue.

20. Without prejudice to the continuation of the Capsicums (Inspection for Export) Regulations, 1951, which have Regional application until amended or revoked in accordance with any law enacted or taking effect as if enacted by any Regional Legislature, those regulations are hereby revoked so far as they apply to the Federal Territory of Lagos and other ports of shipment of produce for export from Nigeria.

SCHEDULE

(1) Design on Seal for Inspected and Graded Capsicums
(2) Bags of inspected and graded capsicums in addition to being sealed shall be marked on one side of the bag near the mouth of the bag, with figures and letters at least four inches in height and lettering one inch in width according to the class and grade as follows:

(1) **Class I**
   - Nigerian Birdseye Chillies
     - Grade I: 1 B.C.
     - Grade II: 2 B.C.

   **Class II**
   - Nigerian Ordinary Capsicums or
     - Nigerian Ordinary Chillies
     - Grade I: 1 O.C.
     - Grade II: 2 O.C.

(2) With name of the exporter clearly marked at the middle of the bag.

(3) With the word “NIGERIA” in the left hand bottom corner of the bag.

(4) With a drop mark allotted to the storekeeper or the registered produce store where the capsicums were graded, and approved by a produce officer, such drop mark to be at the bottom right hand corner of the bag.

(5) With figures denoting the date of grading, placed immediately beneath the owner’s name on the bag.

(3) **Design of Letter Stamp**

A letter or letters of the alphabet enclosed in a five-inch circle.

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<tr>
<td>LETTER STAMP</td>
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Z. B. Dipcharima,
Minister of Commerce and Industry

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L.N. 180 of 1962

**EXCHANGE CONTROL ACT, 1962**

(1962, No. 16)

Exchange Control (Appointment of Authorised Dealers) (No. 5) Notice, 1962

*Commencement: 30th November, 1962*

In exercise of the powers conferred by subsection (1) of section two of the Exchange Control Act, 1962, the Minister of Finance has authorised the Bank named in the Schedule hereto to act for the purpose of the said Act as an authorised dealer in relation to gold or foreign currency.

This notice shall be of Federal application and is supplemental to Legal Notices Nos. 83, 114, 143 and 151 of 1962.

**SCHEDULE**

(XV) The Arab Bank Limited.

Made at Lagos, this 11th day of December, 1962.

R. A. Clarke,
Permanent Secretary,
Ministry of Finance
Delegation of Powers

In exercise of powers conferred upon him by subsection (5) of section 8 of the Borstal Institutions and Remand Centres Act, 1960, the Minister of Internal Affairs, as the Minister charged with responsibility for matters relating to Remand Centres and Borstal Institutions, hereby delegates to the Minister of Northern Nigeria charged with the like responsibility the power to appoint visitors and visiting committees in the region.

Dated at Lagos, this 17th day of December, 1962.

Shehu Shagari,
Minister of Internal Affairs

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Notice of Assent

Whereas the Borstal Institutions and Remand Centres Act, 1960 was brought into operation on the 1st day of April, 1962 save to the extent that the provisions of section eight thereof (which relate to visitors and visiting committees) should not have effect in a Region until the assent of the Governor thereof is signified by the Governor-General in the Gazette:

And whereas the Governors of the Northern Nigeria and of the Eastern Nigeria have respectively assented to the coming into operation of the provisions aforesaid and it is expedient and necessary to signify the same:

Notice is accordingly hereby given by the Governor-General signifying such assent aforesaid and section eight of the said Act shall come into operation in the Northern and Eastern Regions of Nigeria on the date of publication of this notice in the Gazette.

Dated at Lagos, this 15th day of December, 1962.

Isa Koto,
Deputy Secretary to the Council of Ministers