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MINERALS ACT
(CAP. 121)
The Minerals (Amendment) Regulations 1968

Commencement: 17th June 1968

In exercise of the powers conferred by section 118 of the Minerals Act, and of all other powers enabling me in that behalf, I hereby make the following regulations:

1. These regulations may be cited as the Minerals (Amendment) Regulations 1968 and shall be read as one with the Minerals Regulations (hereafter referred to as "the principal regulations").

2. Paragraph 3A of regulation 70 of the principal regulations as inserted by the Minerals (Amendment) Regulations 1960 is hereby revoked and there shall be substituted therefor the following new paragraphs—

"(3A) In computing the amount of royalty due on tin ore smelted, account shall be taken of any assay certificate given in respect of the smelting; and payment shall be adjusted, where necessary, by the chief inspector.

(3b) Where tin ingots are produced in Nigeria by smelting and whether or not they are to be exported, the producer of the tin ore shall, not later than two months after delivery of that tin ore for smelting, produce to the chief inspector the relevant assay certificate; and where tin ingots so produced are to be exported, the exporter shall also produce to the officer of customs requiring it, sufficient evidence of payment of the assessed royalty.

(3c) Where tin ore is exported outside Nigeria the producer of the tin ore shall, not later than two months from the date of the export, produce to the chief inspector an assay certificate showing the tin content of that ore produced by smelting.

(3d) The failure to comply with the requirements of the foregoing paragraphs of this regulation shall be an offence against the Act; and the failure may be dealt with in the same manner as if the tin ore had been disposed of without the consent required for the purpose of section 17 (2) thereof."

3. Regulation 78 (1) (b) of the principal regulations is hereby amended by the insertion after the word "contain" of the words "not less than"

4. For that part of item 1, in the entry headed "ROYALTIES", set out in the Fourth Schedule to the principal regulations commencing with the words "Not exceeding £250" up to the end of the item, there shall be substituted the following, that is to say—

"Not exceeding £250 . . . . . 5 per cent;
Exceeding £250 but not exceeding £400 . . . . . 5 per cent on the first £250;
10 per cent on the remainder;"
Exceeding £400 but not exceeding
£600 .......................... 5 per cent on the first £250;
10 per cent on the next £150;
15 per cent on the remainder;

Exceeding £600 but not exceeding
£800 .......................... 5 per cent on the first £250;
10 per cent on the next £150;
15 per cent on the next £200;
20 per cent on the remainder;

Exceeding £800 but not exceeding
£1,400 .......................... 5 per cent on the first £250;
10 per cent on the next £150;
15 per cent on the next £200;
20 per cent on the next £200;
25 per cent on the remainder;

Exceeding £1,400 .......................... 5 per cent on the first £250;
10 per cent on the next £150;
15 per cent on the next £200;
20 per cent on the next £200;
25 per cent on the next £600;
30 per cent on the remainder."

Made at Lagos this 17th day of June 1968.

R. A. B. Dikko,
Federal Commissioner for Mines and Power

L.N. 71 of 1968

FINANCE (CONTROL AND MANAGEMENT) ACT 1958
(1958 No. 33)

LEGAL EDUCATION ACT 1962
(1962 No. 12)

Council of Legal Education (Finance) (Amendment) Directions 1968

Commencement : 29th April 1968

In exercise of the powers conferred by sections 3 and 4 of the Finance
(Control and Management) Act 1958, and of all other powers enabling me in
that behalf, I hereby give the following directions—

1. The Council of Legal Education (Finance) Directions 1968 (hereafter
referred to as the "principal Directions") is hereby amended as follows—

(a) in paragraph 5, for sub-paragraph (2) there shall be substituted the
following sub-paragraph—

"(2) The said accounts shall be audited by the Director of Audit of
the Federation.";

(b) in paragraph 6, in sub-paragraph (1), for all words from "auditor"
to the end of the sub-paragraph there shall be substituted the words
'Director of Audit of the Federation (hereafter in this paragraph referred
to as "the auditor")'.

Amendments
of L.N. 60
of 1968.
2.—(1) These directions may be cited as the Council of Legal Education (Finance) (Amendment) Directions 1968 and shall apply throughout the Federation.

(2) These directions shall be deemed to have come into force on 29th April 1968, being the date of commencement of the principal Directions.

GIVEN at Lagos this 12th day of June 1968.

O. AWOLOWO,
Federal Commissioner for Finance