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Supplement to Official Gazette No. 21, Vol. 58, 22nd April, 1971—Part B

L.N. 29 of 1971

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 3) Order 1971

Commencement: 14th April 1971

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling him in that behalf, the Head of the Federal Military Government hereby makes the following Order:—

1. Schedule 2 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 and thereafter amended (which Schedule relates to exemption from import duties) is hereby further amended to the extent set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order 1971, and shall apply throughout the Federation.

(2) This Order shall come into operation on 14th April 1971.

SCHEDULE

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

After sub-paragraph 4 (13) (as inserted by the Customs Tariff Duties and Exemptions (No. 2) Order 1971) there shall be inserted the following new sub-paragraph:—

<table>
<thead>
<tr>
<th>Articles</th>
<th>Goods to be manufactured</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) 4(14) Steel sheets (heading No. 73.13) steel strips, (heading No. 73.12) steel bars and rods, (heading No. 73.10) steel wire and tubes (heading No. 73.14)</td>
<td>Manufacture of complete cycle and cycle parts</td>
</tr>
</tbody>
</table>

Made at Lagos this 14th day of April 1971.

A. A. ATTA,
Secretary to the Federal Military Government

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purpose)

The order grants exemption from import duty in respect of steel sheet, steel strips, steel bars and rods, steel wire and steel tubes, where the said articles are imported into Nigeria for the manufacture of cycles and cycle parts by a manufacturer approved in that behalf by the Commissioner.
In exercise of the powers conferred by section 36 of the Firearms Act, and of all other powers enabling me in that behalf, I, Major-General Yakubu Gowon, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces hereby make the following Order:—

1. The possession of or dealing in any firearms or ammunition in the East-Central State, the Rivers State and the South-Eastern State is hereby absolutely prohibited for a period of three years from the date on which this Order is deemed to have come into force.

2. All firearms and ammunition in possession of any person within the area specified in paragraph 1 of this Order shall be surrendered to the nearest military unit or police station within fourteen days from the date of publication of this Order in the Federal Gazette.

3. Any person neglecting to make such surrender or being in possession of or dealing in any firearms or ammunition during the period that this Order is in force, shall be guilty of an offence and shall be liable on conviction to a penalty of five hundred pounds or imprisonment for two years or to both such fine and imprisonment.

4.—(1) This Order may be cited as the Firearms Prohibition (Eastern States of Nigeria) Order 1971 and shall apply to the East-Central State, the Rivers State and South-Eastern State.

(2) This Order shall be deemed to have come into force on 15th January 1971.

MADE at Lagos this 14th day of April 1971.

MAJOR-GENERAL Y. GOWON,
Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria

EXPLANATORY NOTE

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

Under the Order, the possession of or dealing in any firearms or ammunition in the three Eastern States is absolutely prohibited for a period of three years from the commencement of the Order.

2. Every person within the area aforesaid who is in possession of any firearms or ammunition must surrender the same to the nearest military unit or police station within fourteen days from the publication of the Order in the Federal Gazette.
Legal Practitioners (Remuneration for Conveyancing Matters) Order 1971

Commencement: 19th April 1971

In exercise of the powers conferred by section 10 (3) of the Legal Practitioners Act, and of all other powers enabling it in that behalf, the Legal Practitioners Remuneration Committee hereby makes the following order:

1. The remuneration of a legal practitioner in respect of business connected with sales, purchases, leases, mortgages, and other matters of conveyancing and in respect of other business not otherwise regulated and not being business in any action, or transacted in any court is to be regulated as follows:

(a) in respect of sales, purchases and mortgages completed, the remuneration of the legal practitioner having the conduct of the business shall be as prescribed by Scale I;

(b) in respect of leases, and agreements for leases, when the transaction shall have been completed the remuneration of the legal practitioner having the conduct of the business shall be as prescribed by Scale II;

(c) in respect of all other conveyancing business not hereinbefore provided for, the remuneration of the legal practitioner having the conduct of the business shall be as prescribed in Scale III.

2. (1) The remuneration prescribed by Scales I and II is not to include stamps, auctioneer’s or valuer’s charges, travelling expenses, fees paid on searches, fees paid on registrations, costs of extracts from any register, or other disbursements reasonably and properly paid, nor is it to include any extra work occasioned by charges occurring in the course of any business such as the death, insolvency or winding up of a party to the transaction, nor is it to include any business of a contentious character, nor any proceeding in any court, nor application for first registration under any enactment relating to registration of any title to land, or any other interest in land, necessitated by a transaction for which a scale fee is payable to the legal practitioner, but it shall include all engrossing charges, and allowances for time of the legal practitioner and his clerks and for copying and parchment and all other similar disbursements.

(2) For the purposes of this section—

“fees paid on searches” means charges levied by any registry for permitting searches to be made, the charges (if any) levied by any registry for providing an official search, and the fees not exceeding ten guineas paid to a legal practitioner for making a search at a registry outside the district in which the legal practitioner having the conduct of the business carries on his practice;

“copying” does not include making copies required by any government officer or land registry in connection with the approval on registration of deeds.

3. Drafts and copies made in the course of business, the remuneration for which is provided for by this order are to be the property of the client.
4. In respect of any business which is required to be, and is, by special exertion, carried through in an exceptionally short space of time, a legal practitioner may be allowed a proper remuneration for the special exertion, according to the circumstances.

5. In all cases to which the remuneration prescribed in Scales I and II would but for this section be chargeable, a legal practitioner may before undertaking any business, by writing under his hand communicated to the client elect that his remuneration shall be in accordance with Scale III.

6. A legal practitioner may accept from his client and a client may give to his legal practitioner, security for the amount to become due to the legal practitioner for business to be transacted by him, and for interest on such amount but so that interest is not to commence till the amount due is ascertained either by agreement or taxation. A legal practitioner may charge interest at four per cent per annum on his disbursements and costs whether by scale or otherwise, from the expiration of one month from demand from the client. And in cases where the same are payable by an infant or out of a fund not presently available, such demand may be made on the parent or guardian or the trustee or other person liable.

7.—(1) This order may be cited as the Legal Practitioners (Remuneration for Conveyancing Matters) Order 1971.

(2) In this order “Scale I”, “Scale II” or “Scale III” means respectively Scale I, Scale II or Scale III set out in the Schedule to this order and the operation of the provisions of Scale I or II shall in each case be subject to the rules appended to the Scale.

**SCHEDULE**

**SCALE 1**

**SCALE OF CHARGES ON SALES, PURCHASES, AND MORTGAGES, AND RULES APPLICABLE THERETO**

**PART I**

<table>
<thead>
<tr>
<th></th>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>For the fourth and each subsequent without limit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>For the second and each without limit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>per £100</td>
<td>per £100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>s d</td>
<td>s d</td>
</tr>
<tr>
<td>£1,000</td>
<td>£1,000</td>
<td>£1,000</td>
<td>£10,000</td>
<td></td>
</tr>
</tbody>
</table>

Vendor’s legal practitioner for conducting a sale of property by public auction, including the conditions of sale—

When the property is sold

.. 90 0 45 0 22 6 11 3
SCHEDULE—continued
SCALE I—continued
PART I—continued

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000</td>
<td>$1,000</td>
<td>up to $10,000</td>
<td>per $100</td>
</tr>
<tr>
<td>per $100</td>
<td>per $100</td>
<td>per $100</td>
<td>per $100</td>
</tr>
</tbody>
</table>

When the property is not sold, then on the reserved price .. 45 0 22 6 11 3 5 7

A minimum charge of £7-10s is to be made whether a sale is effected or not

Vendor's legal practitioner for deducing title to freehold or leasehold property and perusing and completing conveyance (including preparation of contract or conditions of sale, if any) ..  As in Part 2 hereof 90 0 45 0 20 0

Purchaser's legal practitioner for investigating title to freehold or leasehold property, and preparing and completing conveyance (including perusal and completion of contract, if any) ..  As in Part 2 hereof 90 0 45 0 30 0

Mortgagor's legal practitioner for negotiating loan ..  45 0 45 0 15 0 10 0

Mortgagor's legal practitioner for deducing title to freehold or leasehold property, perusing mortgage and completing ..  As in Part 2 hereof 90 0 45 0 30 0

Mortgagee's legal practitioner for negotiating loan ..  90 0 90 0 30 0 20 0

Mortgagee's legal practitioner for investigating title to freehold or leasehold property, and preparing and completing mortgage ..  As in Part 2 hereof 90 0 45 0 30 0

Purchaser's legal practitioner for negotiating a purchase and vendor's legal practitioner for negotiating a sale of property by private auction ..  90 0 15 0 22 6 11 3
SCHEDULE—continued

Scale I—continued

Part 2

<table>
<thead>
<tr>
<th>Consideration</th>
<th>Remuneration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under £100</td>
<td>£ 28 7 0</td>
</tr>
<tr>
<td>£100 or over but not exceeding £150</td>
<td>£ 31 10 0</td>
</tr>
<tr>
<td>Over £150 but not exceeding £200</td>
<td>£ 34 13 0</td>
</tr>
<tr>
<td>Over £200 but not exceeding £300</td>
<td>£ 37 16 0</td>
</tr>
<tr>
<td>Over £300 but not exceeding £350</td>
<td>£ 38 15 0</td>
</tr>
<tr>
<td>Over £350 but not exceeding £400</td>
<td>£ 40 10 0</td>
</tr>
<tr>
<td>Over £400 but not exceeding £450</td>
<td>£ 42 15 0</td>
</tr>
<tr>
<td>Over £450 but not exceeding £500</td>
<td>£ 45 0 0</td>
</tr>
<tr>
<td>Over £500 but not exceeding £550</td>
<td>£ 47 5 0</td>
</tr>
<tr>
<td>Over £550 but not exceeding £600</td>
<td>£ 49 10 0</td>
</tr>
<tr>
<td>Over £600 but not exceeding £650</td>
<td>£ 51 15 0</td>
</tr>
<tr>
<td>Over £650 but not exceeding £700</td>
<td>£ 54 0 0</td>
</tr>
<tr>
<td>Over £700 but not exceeding £750</td>
<td>£ 56 5 0</td>
</tr>
<tr>
<td>Over £750 but not exceeding £800</td>
<td>£ 58 10 0</td>
</tr>
<tr>
<td>Over £800 but not exceeding £850</td>
<td>£ 60 15 0</td>
</tr>
<tr>
<td>Over £850 but not exceeding £900</td>
<td>£ 63 0 0</td>
</tr>
<tr>
<td>Over £900 but not exceeding £950</td>
<td>£ 65 5 0</td>
</tr>
<tr>
<td>Over £950 but not exceeding £1,000</td>
<td>£ 67 10 0</td>
</tr>
</tbody>
</table>

Rules applicable to Scale I

1. Fractions of a hundred pounds, under fifty pounds, are to be reckoned as fifty pounds. Fractions of a hundred pounds, above fifty pounds, are to be reckoned as a hundred pounds.

2. Where a legal practitioner is concerned for both mortgagor and mortgagor, he is to be entitled to charge the mortgagor’s legal practitioner’s charges and one-half of those which would be allowed to the mortgagor’s legal practitioner up to £5,000 and on any excess above £5,000 one-fourth thereof.

3. If a legal practitioner peruses a draft on behalf of several parties having distinct interests proper to be separately represented, he is to be entitled to charge:

| Up to £100 | £ 9 0 0 |
|£101-£1,000| £15 0 0 |
|£1,001-£10,000| £30 0 0 |
|Above £10,000| £45 0 0 |

4. Where a party, other than the vendor or mortgagor, joins in a conveyance or mortgage, and is represented by a separate legal practitioner, the charges of such separate legal practitioner are to be dealt with under Scale III.

5. Where a conveyance and mortgage of the same property are completed at the same time and are prepared by the same legal practitioner, he is to be entitled to charge as provided for under rule 3.

6. The commission for deducing title and perusing and completing conveyance on a sale by auction is to be chargeable on each lot of property, except that where a property held under the same title is divided into lots for
convenience of sale, and the same purchaser buys several such lots and takes one conveyance, the commission is to be chargeable upon the aggregate prices of the lots.

7. The commission on an attempted sale by auction in lots is to be chargeable on the aggregate of the reserved prices. When property offered for sale by auction is bought in and terms of sale are afterwards negotiable and arranged by the legal practitioner, he is to be entitled to charge commission according to the above scales on the reserved price where the property is not sold, and also one-half of the commission for negotiating the sale. When property is bought in and afterwards offered by auction by the same legal practitioner, he is only to be entitled to the scale for the first attempted sale, and for each subsequent sale ineffectually attempted he is to charge according to Scale III. In case of a subsequent effectual sale by auction, the full commission for an effectual sale is to be chargeable in addition less one-half of the commission previously allowed on the first attempted sale. The provisions of these regulations as to commission on sales or attempted sales by auction are to be subject to rule 10.

8. Where a property is sold subject to incumbrances the amount of incumbrances is to be deemed a part of the purchase money, except where the mortgagee purchases, in which case the charges of his legal practitioner shall be calculated upon the price of the equity of redemption.

9. The above scale as to mortgages is to apply to transfers of mortgages where the title is investigated, but not to transfers where the title was investigated by the same legal practitioner on the original mortgage or on any previous transfer; and it is not to apply to further charges where the title has been so previously investigated. As to such transfers and further charges the remuneration is to be regulated according to Scale III hereto. But the scale for negotiating the loan shall be chargeable on such transfers and further charges where it is applicable.

10. The scale for conducting a sale by auction shall apply only in cases where no commission is paid by the client to an auctioneer. The scale for negotiating shall apply to cases where the legal practitioner or a vendor or purchaser arranges the sale or purchase and the price and terms and conditions thereof, and no commission is paid by the client to an auctioneer's legal practitioner it shall apply to cases where he arranges and obtains the loan from a person for whom he acts.

SCALE II

PART 1

Scale of Charges as to Leases, or Agreements for Leases, at Rack Rent (other than a Mining Lease, or a Lease for Building Purposes, or Agreement for the same)

Lessor's legal practitioner for preparing, settling, and completing lease, and counterpart:

Where the rent does not exceed £100 £7-10s per cent on the rental but not less in any case than £5.
SCHEDULE—continued

SCALE II—continued

PART 1—continued

Where the rent exceeds £100 and does not exceed £500 £7-10s in respect of the first £100 of rent, and £5 in respect of each subsequent £100 of rent.

Where the rent exceeds £500 . . . £7-10s in respect of the first £100 of rent, £5 in respect of each £100 of rent up to £500 and £2-10s in respect of every subsequent £100.

Lessee’s legal practitioner for perusing draft and completing One-half of the amount payable to the Lessor’s legal practitioner.

PART 2

Scale of Charges as to Conveyances in Fee, or for any other Freehold Estate Reserving Rent, or Building Leases Reserving Rent, or other Leases for a term of 35 years or more not at Rack Rent (except Mining Leases), or Agreements for the same respectively.

Vendor’s or lessor’s legal practitioner for preparing, settling, and completing conveyance and duplicate, or lease and counterpart:

<table>
<thead>
<tr>
<th>Amount of Annual Rent</th>
<th>Amount of Remuneration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Where it does not exceed £5</td>
<td>£5 The same payment as on a rent of £5, and also 20 per cent on the excess beyond £5.</td>
</tr>
<tr>
<td>Where it exceeds £5 but does not exceed £150</td>
<td>The same payment as on a rent of £50, and 10 per cent on the excess beyond £50.</td>
</tr>
<tr>
<td>Where it exceeds £150 . . . .</td>
<td>The same payment as on a rent of £150, and 5 per cent on the excess beyond £150.</td>
</tr>
</tbody>
</table>

Where a varying rent is payable the amount of annual rent is to mean the largest amount of annual rent.

Purchaser’s or lessee’s legal practitioner for perusing draft and completing One-half of the amount payable to the vendor’s or lessor’s legal practitioner.

REGULATIONS APPLICABLE TO SCALE II

1. Where a legal practitioner is concerned for both lessor and lessee, he is to charge the lessor’s legal practitioner’s charges and one-half of those of the lessee’s legal practitioner.

2. Where a mortgagee or mortgagor joins in lease, the lessor’s legal practitioner is to charge three guineas extra.

3. Where a party other than a lessor joins in a lease, and is represented by a separate legal practitioner the charges of such separate legal practitioner are to be dealt with under Scale III.

4. Where a lease is partly in consideration of a money payment or premium, and partly of a rent, then, in addition to the remuneration hereby prescribed in respect of the rent, there shall be paid a further sum equal to the remuneration on a purchase at a price equal to such money payment or premium.
SCHEDULE—continued

Part 2—continued

REGULATIONS APPLICABLE TO SCALE II—continued

5. Where there is no legal practitioner acting for the Lessor and the Lessee’s legal practitioner, without acting for the Lessor, attends to preparing, settling, completing and registering the lease and counterpart he shall be entitled to the fee which would have been payable had he been acting for the lessor only.

6. In the absence of specific agreement to the contrary between parties each legal practitioner shall look only to the party instructing him for payment of his fees.

SCALE III

ANY BUSINESS, NOT BEING CONTENTIOUS BUSINESS FOR WHICH NO CHARGE IS PRESCRIBED BY SECTION 2 OR IN RESPECT OF WHICH THE LEGAL PRACTITIONER HAS, IN ACCORDANCE WITH SECTION 6, ELECTED TO CHARGE UNDER SCALE III

Such sums as may be fair and reasonable, having regard to all the circumstances of the case and in particular to—

(1) the complexity of the matter or the difficulty or novelty of the questions raised;

(2) the skill, labour, specialised knowledge and responsibility involved on the part of the legal practitioner;

(3) the number and importance of the documents prepared or perused, without regard to length;

(4) the place where and circumstances in which the business or any part thereof is transacted;

(5) the time expended by the legal practitioner;

(6) where money or property is involved, its amount or value; and

(7) the importance of the matter to the client.

MADE at Lagos this 19th day of April 1971.

T. O. ELIAS,
Chairman, Legal Practitioners
Remuneration Committee