Export (Incencitives and Miscellaneous Provisions) Amendment 1992 No. 65 A 587

#### EXPORT (INCENTIVES AND MICELLANEOUS PROVISIONS)

#### (AMENDMENT) DECREE 1992

Decree No 65

(19<sup>th</sup> November 1992)

Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:

- 1. The Export (Incentives and Miscellaneous provisions)<br/>in this Decree referred to as "the principal act") isAmendment<br/>Cap.118 LFN<br/>Cap.118 LFN
- For the existing section 1 of the principal act there shall be substituted the following new section 1, that is –
   Amendment of section 1

"Retention of1.-(1)Notwithstanding the provisions of any<br/>enactment to the contrary, a Nigerian exporter<br/>may retain all his export proceeds in foreign<br/>currencycurrencycurrencycurrencycurrency

- (2) The foreign currency retained pursuant to Subsection (1) of this section shall be effected as soon as the foreign exchange earned on the export sales is received in Nigeria
- (3) The foreign currency retained pursuant to Subsection (1) of this section shall be for the purposes of the exporter have at his disposal, foreign currencies to pay for such export related activities as may be prescribed by regulations made by the Nigerian Export Promotion ouncil in consultation with the

#### Central Bank of Nigeria. Export (Incencitives and Miscellaneous Provisions) Amendment

- **3.** For the existing section 2 of the principal Act there shall Be substituted the following new section 2 that is -Section 2. **Amendment** of section 2
- "Administration of (2) The Nigerian Export promotion Council shall to the exclusion of any other Government body or authority be charged with responsibilities for administering the incentives contained in this Decree.

A 588 1992 No 65	Export (Incentives and Miscellaneous provisions) Amendment			
Amendment of Section 3.	4.	section 3 follows, tl	of the principal Act is hereby amended as hat is	
	<ul> <li>(a) by substituting for the existing subsections (</li> <li>(2) thereof the following new subsections (</li> <li>(2), that is</li> </ul>			
	of ra unpi good	ortation aw and rocessed ds and modities	3, - (1) as from the commencement of this Act all raw or unprocessed commodities whether mineral or agricultural shall be exportable on the payment of a levy as may be prescribed from time to time by order by the Nigerian Export Promotion Council.	
			(2) subject to subsection (1) of this section, all exports from Nigerian shall be exportable without the production of export license provided all existing foreign exchange regulation are complied with and	
			<ul> <li>(b) by deleting subsections (3)</li> <li>and (6) thereof and</li> <li>renumbering the existing</li> <li>subsections (4) and (5) as</li> <li>new subsections (3) and (4).</li> </ul>	
Amendment of Section 5.	5.	Section 5 as follows	of the principal Act is hereby amendment s, that is	

- (a) by deleting the existing subsection (2) thereof and substituting therefor a new subsection (2) as follows, that is
   "(2) The Expansion fund shall be used to provide cash Inducement for exporters who qualify to benefit from the Expansion fund hase on the value their semi
  - the Expansion fund base on the value their semi manufactured or Manufactured products as prescribed by order from time to time made by the Nigerian Exporters promotion Council to enable the exporters-
  - (b) increase their volume and value of exports, and
  - © diversity export products and coverage"
- Amendment of6.Section 6 of the principal Act is hereby amendedsection 6by deleting therefrom the existing subsection (6).
- Insertion of<br/>new sections7.Immediately after the existing section 6 of the<br/>principal Act there shall be inserted the following<br/>new section, that is-
  - Participation6A. An exporter wishing to benefit from DutyIn schemesDraw back, duty suspension orManufactured in bond scheme shalldirect his application for participation in<br/>any or all of the said schemes to the the<br/>Nigerian Export Promotion Council.

Export (I	ncentives and Miscellaneous Provision) Amendment 1992 No 65 A 589
6B.	The Nigerian Export Promotion Council shall to the exclusion of any government body or authority after consultation with the duty draw back committee established under section 6c of this act be charged with the responsibilities for the due administration of the schemes.
6C (1	) there shall be established a Duty Draw - back Committee (in this Act referred to "the committee") which shall advise the Nigerian Export Council on the formulation regulation for the efficient operation and administration of the Duty Draw-back, Duty suspension and manufacture in Bond Schemes.
(2)	The Committee shall consist of a representative each of
	(a) the Nigerian Export Promotion Council,
	(b) the Standard Organization of Nigeria;
	(c) the Central Bank of Nigeria;
	(d) the Bankers Committee;
	(e) the Federal Ministry of Commerce and Tourism
	(f) the Federal Ministry of Finance;
	(g) the manufacturers Association of Nigeria; and
	(h) the Department of Customs and Excise
(3)	Without prejudice to the provisions of subsection(1) of this section, it shall be the duty of the committee
	(a) to fix the unit or rate of duty draw-back for each

export product;

#### A 590 1992 No.65 Export (Incentives and Miscellaneous Provision) Amendment

- (b) to fix the rate of reimbursement or import duties, levies, surcharges or export duties paid in respect of all imports including raw materials, components and packaging materials used in export production;
  - (c) to fix the rate of reimbursement on excise duties paid in respect of all exports products and component of export products;
  - (d) to grant to the exclusion of any other government body or qualified authority to exporters benefits and entitlement in respect of the suspension or refund of import duties. levies surcharges and export duties payable or paid in respect of imports all including raw materials used in export production or excise duties payable or paid in respect of all export products and components of export products.
  - Specification 6D.The Nigerian ExportOf rates, etc.Promotion Council may by<br/>order prescribe such rates,<br/>entitlements and benefits as<br/>may be granted pursuant to<br/>the provisions of this Act

and benefits as may be of this Act.

#### **1992 No.65** Export (Incentives and Miscellaneous Provision) Amendment

Application 6E Of Cap. 179 to export Oriented	The provisions of the Industrial Development LFN (Income Tax Relief) Act with respect to pioneer station shall apply to any manufacturing exporter who exports at least 50 percent of his annual turnover.		
industries			

(2) Application for the of an declaration export oriented industry to be a pioneer industry shall be directed to the Nigerian Exporter promotion Council for processing and it shall be the duty of the Nigerian Export Promotion Council to screen all applications and recommendations submit thereon for the approval of the Minister charged with for the responsibilities Industries.

Amendment of section 7

8. For the existing section 7 of the principal Act there shall be substituted the following new section 7, that is-

**Interpretation** 7. In this Act unless the context otherwise requires

"exportable products" means any product of Nigerian origin;

#### Export (Incentives and Miscellaneous Provisions) Amendment 1992 N0. 65 A 591

"manufacturing exporter" means a manufacturer who manufactures and adds value to its product as and exports at least 50 percent of its annual turnover.

Citation

 This Decree may be cited as the Export (Incentives and Miscellaneous Provisions) (Amendment) Decree 1992

MADE at Abuja this 19<sup>th</sup> day of November 1992

GENERAL I.B. BABANGIDA, President, Commander-in-Chief Of the Armed Forces, Federal Republic of Nigeria

PUBLISHED BY AUTHORITY OF THE FEDERAL GOVERNMENT OF NIGERIA AND PRINTED BY THE MINISTRY OF INFORMATION AND CULTURE, PRINTING DIVISION, LAGOS

## FEDERAL REPUBLIC OF NIGERIA

### OFFICIAL GAZETTE

No. 73	Lagos – 15 <sup>th</sup> November, 1988	Vol. 75		
Government Notice No. 516				
The following are published as Supplement to this Gazette:-				
Decree No. 41	Short Title Nigerian Export Promotion Council Decree 1988	Page A 769		
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Supplement to official Gazette Extraordinary No. 73, Vol. 75, 15<sup>th</sup> November, 1988-Part A

#### NIGERIAN EXPORT PROMOTION COUNCIL DECREE 1988

#### DECREE NO. 41

[See section 17] Commencement

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:-

Establishment, Etc, of the Nigerian Export Promotion Council

There shall continue in being a body to be 1.-(1) Establishment known as the Nigerian Export Promotion Council of the Nigerian (hereinafter in this Decree referred to as "the Council"). Export **Promotion** Council (2)The Council shall continue to be a body corporate with perpetual succession and a common Seal and may sue and be sued in its corporate name. The Council shall comprise the following members, Composition 2.-(1) that isof the Council the Minister who shall be the Chairman; (a) (b) an alternate Chairman to be appointed by the President, Commander-in-Chief of the Armed Forces:

#### Supplement to Official Gazette Extraordinary No. 73, Vol. 75, 15<sup>th</sup> November 1988-PART A

- (c) the Director of External Trade in the Federal Ministry of Trade;
- (d) the President of the Nigerian Association of Chambers of Commerce, Industries, Mines and Agriculture;
- (e) the President of the Manufacturers Association of Nigeria;
- (f) the President of the association of Nigerian Exporters;
- (g) one person to represent the bankers committee;
- (h) the President of the Farmers association;
- (i) the Executive Director of the Council;
- (j) one person to represent the Ministry of External; Affairs
- (k) one person to represent the Department of Customs and Excise;
- (I) one person to be appointed by the President, Commander –in-Chief of the Armed Forces;
- (2) The appointment under paragraph (g) of subsection of this section shall be made by the Minister on the recommendation of the appropriate body.
  - (3) The provisions set out in the schedule to this Decree shall have effect with respect to the tenure of office of members and proceedings of the Council and the other matters mentioned therein.

Tenure of office. 3.- (1) A member of the council holding office by virtue of section 2 (1) (f) and (g) of this Decree shall hold office for a term of four years and shall be eligible again for re-appointment for one further period of four years.

- 2 The office of a member of the Council under this Decree shall become vacant if-
- (a) if he resigns his office by notice in writing under his hand, addressed to theo Chairman of the Council; or
- (b) the president, commander–in-Chief of the Armed Forces is satisfied that it is not in the interest of the Council for the person appointed to continue in office and notifies the member in writing to that effect.
- (3) Members of the Council may be paid such traveling and other allowances as may, from time to time, be approved by the Federal government or the Council itself.
- (4) Where a vacancy occurs in the Council, it shall be filled by the appointment of a successor to hold office for the remainder of the term of office of his predecessor, so however that the successor shall represent the same interest and shall be appointed by the President, Commander-in-Chief of the Armed Forces, on the recommendation of the same authority as had recommended his predecessor in office.
- (5) The Council may act notwithstanding any vacancy in its membership or any defect in the appointment of a member or the absence of a member.

Functions 4.-(1) It shall be the special responsibility of the Council to-

of the

Council.

- (a) promote the development and diversification of Nigeria's Export trade;
  - (b) assist in promoting the development of export-oriented industries in Nigeria;

- (c) Spearhead the creation of necessary export incentives;
- (d) Actively promote the implementation of export policies and programmes of the Federal Military Government;
- (e) Coordinate and monitor export promotion activities in Nigeria

The other (2) functions of the Council shall be to-

- (a) Collect and disseminate information on products available for export;
  - (b) Collect and disseminate to local manufacturers and exporters information on foreign markets;
  - (c) Provide technical assistance to local exporters in such a areas as export procedure and documentation, transportation, financing, marketing techniques, quality control, export packaging, costing and pricing, publicity and in other similar areas;
  - (d) Maintain adequate and effective representation in other countries;
  - (c) Provide, directly or jointly with training institutions, training for its staff and assist with the manpower development of the export community in Nigeria;
  - (d) Organise the participation of Nigeria in trade fairs and Exhibitions in other countries;
    - (e) administer grants and other benefits related to export promotion and development;
  - (f) undertake studies of the current economic conditions, with special attention to the export sector with a view to advising government on necessary policies and measures;

- (g) cooperate with other institutions on matters relating to export financing, export incentives and specialized services to exporters;
- (h) establish specific trade promotion facilities in Nigerai and in other countries including the establishment of permanent showrooms at important commercial centers in other countries;
- (i) engage in export promotion publicity;
- (j) pursue the simplification and streamlining of export procedure and documentation on continuous basis;
- (k) provide services to trade delegations on matters relating to export;
- perform such other functions as may be conducive to the achievement of the objectives of this Decree.

#### 5. The Council shall have power to- **Powers of**

### the Council

- (a) receive within Nigeria or elsewhere, the any trade marks, licences, protections or concessions relating to export;
- (b) subject to the Land Use act 1978, acquire, by purchase or lease, any landed property required for its functions under this Decree;
- (c) invest in any activity which would facilitate the development or promotion of exports;
- (d) solicit, with the approval of the Minister, for funds from sources other than its normal budgetary sources;
- (e) exercise disciplinary control (including dismissal) over its employees;

- Subject to this Decree, the Minister may give the Council directions of a general character or relating generally to particular matters with regard to the exercise by the Council of its functions under this Decree and it shall be the duty of the Council to comply with the directions.
- 7.- (1) There shall be appointed by the President, Appointment Commander-in-Chief of the Armed of Forces, on the recommendation of the Executive Council, an Executive Director of the Director Council. and other employees
  - (2) The Executive Director shall be the Chief Executive of the Council and be responsible for the execution of the policy of the Council and the day-to-day running of the affairs of the Council.
  - (3) The Council may appoint such other persons, as it may determine, to be employees of the Council to assist the Executive Director in the performance of his functions under this Decree.
  - (4) The Council may, subject to such conditions as it may think fit, delegate any of its powers relating to the appointment of or exercise of disciplinary control (including dismissal) over its employees to the Executive Director or to any other employees of the Council.

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Nigerian Export Promotion Council

A 772

1988 No.41

1988 No.41		Nigerian Export Promotion Council	
Fund of the Council	10	<ol> <li>The Council shall establish and maintain a fund from which there shall be defrayed all expenditure incurred by the Council.</li> <li>There shall be paid and credited to the fund established in pursuance of subsection (1) of this section-         <ul> <li>such sums as may, from time to time, be granted to the Council by the Federal Military Government;</li> <li>all moneys raised for the purpose of the Council by way of gifts, grants-in-aid, testamentary disposition and sales from publications;</li> <li>all subscriptions, fees and charges for services rendered by the Council and all other sums as may accrue to the Council from any other source.</li> </ul> </li> </ol>	
Expenditure of The Council.	11.		
Annual estim- mates, accounts and audit.	12	(1) The Council shall cause to be prepared, not later than six months before the end of each financial year or such other times as the Minister may direct, an estimate of the expenditure and income of the Council during the next succeeding financial year and when prepared they shall be submitted through the Minister for approval by the Council of Ministers.	

#### Nigerian Export Promotion Council 1988 No. A 773

- (2) The Council shall cause to be kept proper records in relation thereto and when certified by the Council such accounts shall be audited as provided in subsection (3) of this section.
- (3) The accounts of the Council shall be audited as soon as may be after the end of each financial year by auditors appointed by the Council from the list and in accordance with the guidelines supplied by the Auditor-General of the Federation and the fees of the auditors and the expenses for the audit generally shall be paid from the funds of the Council
- 13. The Council shall, not later than six months after the end of each financial year, submit submit through the Minister to the President, Commander-in-Chief of the Armed Forces, a report of the activities of the Council and its administration during the immediately preceding year and shall include in such report the audited accounts of the Council and the auditor's comments thereon.
- 14. The Council may, with the approval of the Regulations National Council of Ministers, make regulations for carrying into effect the provisions of this Decree.
- 15-(1) The Nigerian Export Promotion Council Act Repeal, 1976 is hereby repealed and the Council savings established thereunder is hereby dissolved. and transfer By virtue of this Decree, there shall vested (2) of in the Council, all assets, funds, resources assets liabilities and other movable or immovable property staff, etc which immediately before the 1976 commencement of this Decree were No. 26

vested in the Council dissolved by and under subsection (1) of this section.

- (3) The rights, interests, obligations and liabilities of the dissolved Council existing before this Decree under any contract or instrument, or in law or in equity apart from any contract or instrument, shall by virtue of this Decree be assigned to and vested in the Council established by this Decree.
- (4) Any such contract or instrument as is mentioned In subsection (3) of this section shall be of the same force and effect against or in favour of the Council established by this Decree and shall be enforceable as fully and effectively as if instead of the dissolved Council, the Council established by this Decree has been named therein or had been a party thereto.
- (5) The Council shall be subject to all the obligations and liabilities to which the dissolved Council was subject immediately before the commencement of this Decree and all other persons shall have the same rights, powers and remedies against the Council as they had against the dissolved Council immediately before the commencement of this Decree.

(6) Any proceedings or cause of action pending or existing immediately before the commencement of this Decree or by or against the dissolved Council in respect of any right, interest, obligation or liability of the dissolved council may be continued or as the case may be, commenced and any determination of a court of law, tribunal or other authority or person may be enforced by or against the Council to the same extent that such proceeding, cause of action or determination might have been continued, commenced or enforced by or against the dissolved Council as if this Decree had not been made.

- (7) All assets, funds, resources and other movable or immovable property which immediately before the commencement of this Decree were vested in the dissolved Council shall by virtue of this decree and without further assurances, be vested in the Council.
- (8) Nothwithstanding the repeal of the enactment referred to in this section, if the Council thinks it is expedient that any vacancy in the Council should be filled by a person holding office at the commencement of this Decree in the Council dissolved by this section, it may employ such person by way xxxxxxx(abrupt ending?????)

#### Miscellenaneous

- 3.- (1) Any contract or instrument which if entered into or executed by a person not being a body corporate would not be required to be under seal may be entered into or executed on behalf of the Council by any person generally or specifically authorized in that behalf by the Council.
  - (2) Any member of the Council or of a committee thereof, who has a personal interest in any contract or arrangement entered or proposed to be considered by the Council or a committee thereof, shall forthwith disclose his interest to the Council or the committee, as the case may be, and shall not vote on any question relating to such contract or arrangement.
- 4.- (1) The common seal of the Council shall not be used or affixed to any document except in pursuance of a resolution duly passed at a properly constituted meeting of the Council and recorded in the minutes of the meeting.
  - (2) The fixing of the seal of the Council shall be authenticated by the signature of the Chairman or some other members authorized generally or specifically by the Council to act for that purpose.
  - (3) Any document purporting to be a document duly executed under the seal of the Council shall be received in evidence and shall, unless the contrary is proved, be deemed to be so executed.

MADE at Lagos this 7<sup>th</sup> day of October 1988.

GENERAL I. B. BABANGIDA President, commander-in-chief of the armed Forces, Federal Republic of Nigeria

#### EXPLNATORY NOTE

(This note does not form part of the above Decree but is intended to explain its purport

The Decree continues in being the Nigerian Export Promotion council and confers on the Council the functions to-

- (a) promote the development and diversification of Nigeria's export trade;
- (b) assist in promoting the development of export oriented industries in Nigeria;
- (c) actively promote the implementation of export policies and programmes of the Federal Military Government;
- (d) collect and disseminate information on products available for export;
- (e) collect and disseminate to local manufacturers and exporters information on foreign markets.

The Decree also repeals the Nigerian Export Promotion Council act 1976, and transfers the assets and liabilities of the dissolved Council to the new Council which is now being headed by the Minister responsible for trade matters.

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A 774 1	988 No	0. 41	1 Nigerian Export Promotion Council		
??//	//	diss for t	ansfers to the Council and the previou olved Council by such person shall he purposes of any pension subsequ Council.	count as service	
Interpretatio	n 16	. In th "Cou	his Decree, unless the context otherwi uncil' means the Nigerian export protinued in being by and under section 1	omotion Council	
		"Cha	"Chairman" means Chairman of the Council;		
			nister" means the Minister charged w natters relating to trade;	rith responsibility	
Citation and commencement	ent. 17	Cou	Decree may be cited as the Nigerian Exnet ncil Decree 1988 and shall be deemed t on 1 <sup>st</sup> December 1987.	•	
			SCHEDULE	Section 2 (3)	
			Proceedings of the Council		
	1-	(1)	The Council shall meet for the conduct such times, places and on such days may appoint but shall meet not less the	as the Chairman	
		(2)	The Chairman may, at any time, request in writing of not less than six n a meeting.		
		(3)	Particulars of the business to be to meeting shall be circulated to member of the meeting of the Council	•	

#### Nigerian Export Promotion Council

- (4) Every question put before the Council at a meeting shall be decided by a majority of the votes of the members present and voting.
- (5) Seven members shall form a quorum at any meting of the Council.
- (6) The Chairman shall, at any meting, have a vote and in the case of an equality of votes, may exercise a casting vote.
- (7) The Chiarman shall preside at all meetings of the Council, and in the absence of the Chairman of the Council, the alternate Chairman shall preside at that meeting.
- (8) Subject to the provisions of this Decree, the Council may make standing orders with respect to the holding of meetings, the nature of notice to be given, the proceedings thereat, the keeping of minutes of such proceedings and the custody and production for inspection of such minutes

#### Committees

- 2- (1) The Council may apppint one or more committees to advise it on the exercise and performance of its functions under this Decree.
  - (2) Every such committee shall consist of -
  - (a) a chairman who shall be appointed by the Council from among the members of the Council;
  - (b) not more than five persons (who may not be members of the Council) so however that any non-member of the Council co-opted to serve on any committee shall enjoy all the rights and privileges of a member except the right to vote and be counted towards a quorum.

(3) In this paragraph "Chairman" means the chairman of a committee.

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S.I. 18 of 1988

#### DIPLOMATIC IMMUNITIES AND PRIVILEGES ACT 1962

Diplomatic Immunities and Privileges (International Crops Research Institute for the Semi-Arid Tropics) Order 1988

Commencement: 2<sup>nd</sup> November 1988

In exercise of all the powers conferred upon me by section 11 of the Diplomatic Immunities and Privileges Act 1962, and of all other powers enabling me in thatbehalf, I, the Minister of External affairs, hereby make the following Order:

Diplomatic Immunity Conferred on the Institute

1.	The International Crops Research Institute for the Semi-Arid Tropics (hereinafter in this Order referred to as "the Institute") is hereby established in Nigeria for the purpose of its objectives as spelt out in its Headquarters Agreement.	Establishment of Internat- ional Crops Research Institute for Semi- Arid Tropics
2.	The Institute shall have the legal capacities of a	Legal

2. The Institute shall have the legal capacities of a Legal capacity

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- 3.-(1)All the properties, archives and assets of the<br/>institute shall be exempt from search,<br/>requisition and confiscation.Exemption<br/>from<br/>search, etc
  - (2) Notwithstanding the provision of this subsection (1) Of this section, all properties, archives and assets of the institute shall, for the purpose of public safety and public order, be subject to the laws of Nigeria.
- 4.- (1) The offices and properties of the Institute shall be exempted from levies in respect of certain non-beneficial rates and taxes, that is to say property and other municipal taxes normally payable rates and by property owners but which are not charges levied for specific services rendered.
   Exemption certain taxes, rates and taxes, rates and customs Duties.
  - (2) All goods which are imported or exported by the Institute and which are necessary for the proper Performance of its activities, shall be exempted from all customs duties and other charges excepting payments for services rendered: and for the sole purpose of servicing its conferences and similar programmes, the Institute shall be allowed to import free of customs duties reasonable quantities of drinks and tobacco.
  - (3) The Institute shall have exemption from taxes on the importation of scientific and biological materials directly imported by the Institute for itts official use in Nigeria or for exportation, or on the importation of any publication of the Institute directly imported by it, such exemption to be subject to compliance with such conditions as may be prescribed for the protection of publichealth, the prevention of diseases in plants and animals and otherwise in the public interest.

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(4) The Institute shall have exemption from prohibition and restriction on the publication and dissemination of economic data relating to Nigeria and such exemption n shall be subject to the prior approval of the Federal Ministry of Agriculture, water resources and Rural Development.

Immunities 5-(1) The Regional Representative of the Institute, except in so far as And in any particular case the immunity is waived by the Institute shall Privileges enjoy personal immunities for acts performed in pursuance of his of the duties, etc. as the Chief executive of the Institute.

#### Representa-(2) Without prejudice to the provisions of subsection (1) of this section, where the Regional representative is not a citizen of Nigeria, he shall enjoy the following privileges, that is to say-

- (a) exemption from import duty in respect of articles imported including duty free purchase of a motor vehicle:
- (b) exemption from income tax in respect of emoluments received by him as an employee of the Institute; and
- (C) exemption from payment of customs duties for a limited quantity and assortment of drinks and tobacco for official entertainment.

(1) Except in so far as in any particular case, any privilege or immunity is waived by the Institute, officials of the Institute shall enjoy-

(a) While exercising their functions as such and during any journey to and from the Institute, immunity from personl arrest or detension and from seiziure of their personal baggage and inviolabiklity of all papers and documents relating to the work of the Institute:

Immunities 6-Of persons engaged

#### Supplement to Official Gazette Extraordinary No. 73, Vol. 75 15<sup>th</sup> November 1988-Part B

- (b) Immunity from legal process of every kind in respect of words spoken or written and all acts done by them in exercise of these functions (not being traffic offences or damage caused by motor vehicles);
- (c) Exemption from income tax in respect of emoluments received by them as officers or servants of the Institute
- (2) Each official of the Institute shall be entitled to one duty free car as part of the first arrival privilege which must be utilized within nine months of taking up his post in Nigeria.
- (3) Nothing in this section shall be construed as entitling any person to enjoy such immunity or exemption if he is a Nigerian, a permanent foreign resident of Nigeria or a locally recruited staff.

Citation

7. This Order may be cited as the Diplomatic Immunities and Privileges (International Crops Reasearch Institute for the Semi-Arid tropics) Order 1988.

MADE at Lagos this 2<sup>nd</sup> day of November 1988.

MAJOR-GENERAL IKE OMAR SANDER NWACHUKWU. Minister of External Affairs

#### EXPLANATORY NOTE

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

The Order is made under the Diplomatic Immunities and Privileges Act 1962 to grant certain immunities and privileges to the International Crops Research Institute for the Semi-Arid tropics