

*Extraordinary*



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**A BILL** [EXECUTIVE]

**FOR**

AN ACT TO MAKE FOR INCREMENTAL CHANGES TO NIGERIA TAX AND  
FISCAL LAWS AND FOR RELATED MATTERS

[ ] Commencement

ENACTED by the National Assembly of the Federal Republic of  
Nigeria as follows:

1 PART I - DIRECT TAXES

2 *Companies Income Tax*

3 1. Section 9 of the Companies Income Tax Act (CIT Act) is Charges of tax  
4 amended as follows:

5 (a) In subsection (1), by deleting "in respect" and inserting  
6 immediately after 'Nigeria' the words "that are not subject to tax under the  
7 Capital Gains Tax Act, Petroleum Profits Tax Act and Personal Income Tax  
8 Act. Such profits shall include, but shall not be limited to-"

9 (b) By inserting an expanded definition of interest and dividend in  
10 subsection 1 (c) of Section 9:

11 "for the purposes of this Act:

12 interest shall include compensating payments received by a Borrower from  
13 its approved agent or a Lender in a Regulated Securities Lending  
14 Transaction provided that the underlying transaction giving rise to the  
15 compensating payment is a receipt of interest by a Lender on the collateral it  
16 received from its approved agent or a Borrower in a Regulated Securities  
17 Exchange Transaction.

18 Dividend shall include compensating payments received by a Lender from  
19 its approved agent or Borrower in a Regulated Securities Lending  
20 Transaction if the underlying transaction giving rise to the compensating  
21 payment is a receipt of dividends by a Borrower on any shares or securities  
22 received from its approved agent or a Lender in a Regulated Securities

1 Lending Transaction".

2 (c) By inserting a proviso to Section 9 (1) (g) as follows:

3 "for the purpose of this section, securities or shares shall not be deemed to be  
4 disposed of by a Lender, Borrower or approved agent or acquired by a  
5 Borrower, approved agent or Lender if such securities or shares are transferred  
6 from a Lender and subsequently returned by a Borrower in a Regulated  
7 Securities Lending Transaction".

Identification  
of a Company

8 **2.-(1)** Section 10 of the CIT Act is hereby amended by introducing a  
9 new subsection (2) as follows:

10 (2) Every person engaged in banking in Nigeria shall require all  
11 companies to provide their tax identification numbers as a precondition for  
12 opening a bank account or, in the case of an account already opened prior to the  
13 30 September 2019, the bank shall require such tax identification numbers to  
14 be provided by all companies as a precondition for the continued operation of  
15 their bank accounts.

Nigerian  
Companies

16 **3.** Section 13 of the CIT Act is hereby amended:

17 (a) By inserting in the opening paragraph of subsection (2), after the  
18 phrase "shall be deemed to be derived from" the words "or otherwise be taxable  
19 in, Nigeria";

20 (b) In subsection (2), by inserting a new paragraph (c) as follows, and  
21 renumbering the existing paragraphs (c) and (d) as paragraphs (d) and (e):

22 "(c) if it transmits, emits or receives signals, sounds, messages,  
23 images or data of any kind by cable, radio, electromagnetic systems or any  
24 other electronic or wireless apparatus to Nigeria in respect of any activity,  
25 including electronic commerce, application store, high frequency trading,  
26 electronic data storage, online adverts, participative network platform, online  
27 payments and so on, to the extent that the company has significant economic  
28 presence in Nigeria and profit can be attributable to such activity";

29 (c) By inserting a new paragraph (f) after paragraph (e) as follows:

30 "(f) If the trade or business comprises the furnishing of technical,

1 management, consultancy or professional services outside of Nigeria to a  
2 person resident in Nigeria, to the extent that the company has significant  
3 economic presence in Nigeria and profit can be attributable to such activity:

4 Provided that any withholding tax applicable under the Section 81  
5 of this Act shall be the final tax on the Income.

6 (d) By inserting a new subsection (4) as follows:

7 “(4) For the purpose of subsection (2)(c) and (j) of this Section, the  
8 Minister may by Order determine what constitutes the significant economic  
9 presence of a company other than a Nigerian company.”

10 4. Section 16 of the CIT Act is hereby amended as follows:

Insurance  
Companies

11 (a) inserting a new subparagraph (ii) under Section 16(5)(b) as  
12 follows:

13 “(ii) Investment income for the purpose of taxation of a life  
14 insurance company under this section means income derived from  
15 investment of shareholders' funds.”

16 (b) deleting the phrase “.. and, in all cases, the period of carrying  
17 forward of a loss shall be limited to four years of assessment” in Section  
18 16(7)

19 (c) substituting the existing paragraph (a) of Section 16(8) with a  
20 new paragraph (a), as follows-

21 “(a) reserve for unexpired risks, calculated on a time  
22 apportionment basis of the risks accepted in the year.”

23 (d) substituting the existing paragraph (b) of Section 16(8) with a  
24 new paragraph (b), as follows-

25 “(b) for outstanding claims and outgoings, on amount equal to the  
26 total estimated amount of all outstanding claims and outgoings, with a  
27 further amount representing 10 percent of the estimated figure for  
28 outstanding claims in respect of claims incurred but not reported at the end  
29 of the year under review, provided that any amount not utilised towards  
30 settlement of claims and outgoings shall be added to the total profits of the

	1	following year.”
	2	(e) in subsection (9)(c), by deleting the phrase:
	3	“except that after allowing for all the outgoing and allowance under the Second
	4	Schedule to this Act as may be restricted under the provisions of this Act for any
	5	year of assessment, not less than an amount equal to 20 percent of the gross
	6	incomes shall be available as total profit of the company for tax purposes.”
Payment of dividend by a Nigerian Company	7	<b>5.</b> Section 19 of the CIT Act is hereby amended by inserting a new
	8	subsection (2) as follows:
	9	"The provisions of subsection (1) of this section shall not apply to-
	10	(a) Dividends paid out of the retained earnings of a company.
	11	Provided that the dividends are paid out of profits that have been subjected to
	12	tax under this Act, the Petroleum Profits Tax Act, or the Capital Gains Tax Act;
	13	(b) Dividends paid out of profits that are exempted from income tax
	14	by any provision of this Act, the Industrial Development (Income Tax Relief)
	15	Act, the Petroleum Profits Tax Act, or the Capital Gains Tax Act or any other
	16	legislation;
	17	(c) profits or income of a company that are regarded as franked
	18	investment income under this Act; and
	19	(d) distributions made by a Real Estate Investment Company to its
	20	shareholders from rental income and dividend income received on behalf of
	21	those shareholders; whether such dividends are paid out of profits of the year in
	22	which the dividend is declared or out of profits of previous reporting periods."
Nigerian dividend received by companies other than Nigerian companies	23	<b>6.</b> Section 20 of the CIT Act is hereby amended by deleting the
	24	existing paragraphs (b) and (c).
Profits Exempted	25	<b>7.</b> Section 23(1) of the CIT Act is hereby amended by:
	26	(a) Repealing subsection (n) and replacing it with the following new
	27	subsection (n) as follows:
	28	“Nothing in this section shall be construed to exempt from deduction at source,
	29	the tax which a company making payments is to deduct under sections 78, 79 or
	30	80 of this Act, such that the provisions of sections 78, 79 and 80 of this Act shall

1       apply to a dividend, interest, rent or royalty paid by a company exempted  
2       from tax under subsection 1 (a) to (e), (h) to (l): (0), (q), (r) and (t) of this  
3       section;

4               (b) Repealing subsection (o) and replacing it with the following  
5       new subsection (0) as follows:

6               (i) "the profits of a small company in a relevant year of assessment:

7               Provided that such company shall, without prejudice to this  
8       exemption, comply with the tax registration and tax return filing stipulations  
9       of this Act and be subject to the provisions as regards time of filing, penalties  
10      for breach of statutory duties and all other provisions of this Act in all  
11      respects during the period during which its profits are below the tax paying  
12      threshold;

13              (ii) Dividends received from small companies in the  
14      manufacturing sector in the first five years of their operations.

15              (c) Introduction of a new sub-section (t) as follows:

16      "the dividend and rental income received by a Real Estate Investment  
17      Company on behalf of its shareholders provided that:

18              (i) A minimum of 75 % of dividend and rental income is  
19      distributed; and

20              (ii) Such distribution is made within 12 months of the end of the  
21      financial year in which the dividend or rental income was earned.

22      Nothing in this section shall be construed to exempt:

23              (i) Shareholders from tax on the dividend or rental income received  
24      from a Real Estate Investment Company;

25              (ii) a Real Estate Investment Company from tax on management  
26      fee, profits or any other income earned for and on its own account; and

27              (iii) a Real Estate Investment Company from tax Oil dividend and  
28      rental income that is not distributed after 12 months from the financial year  
29      end in 'which the dividend or rental income was earned.

30              (d) Substituting the existing paragraph (q) under subsection (1)



1 with the following new paragraph (q) as follows:

2 “the profits of any Nigerian company in respect of goods exported from  
3 Nigeria, provided that the proceeds of such exports are used for the purchase of  
4 raw materials, plant, equipment and spare parts:

5           Provided that tax shall accrue proportionately on the portion of such  
6 proceeds which are not utilized in the manner prescribed above.

7           (e) Introducing new paragraphs (u), (v) and (w) as follows:

8           (u) "the compensating payments, which qualify as dividends under  
9 section 9(1)(c) of this Act, received by a Lender from its approved agent or a  
10 Borrower in a Regulated Securities Lending Transaction. Such payments shall  
11 be deemed to be Franked Investment Income and shall not be subjected to  
12 further tax in the hands of the Lender.

13           (v) "the compensating payments, which qualify as dividends or  
14 interest under Section 9(1)(c) of this Act, received by an approve agent from a  
15 Borrower or Lender on behalf of a Lender or Borrower in a Regulated  
16 Securities Lending Transaction"

Deductions  
allowed

17           **8.** Section 24 of the CIT Act is hereby amended:

18           (a) Introducing in the opening paragraph of Section 24 after the word  
19 “in the production of those profits” the words “chargeable to tax”;

20           (b) By re-enacting the existing paragraph (a) as:

21           (a) Subject to the provisions of the Seventh Schedule of this Act, any  
22 sum payable by way of interest on debt borrowed and employed as capital in  
23 acquiring the profits of a company;"

24           (c) by inserting as subsection (k) and (l) the following provisions:

25           "(k) dividends or mandatory distributions made by a Real Estate  
26 Investment Company duly approved by the Securities and Exchange  
27 Commission, to its shareholders”;

28           "(l)compensating payments, which qualify as interest under section  
29 9(1)(c) of this Act, made by a Lender to its approved agent or a Borrower in a  
30 Regulated Securities Lending Transaction"

- 1                   **9.** Section 27(1) of the CIT Act is hereby amended by: Deductions not  
allowed
- 2                   (a) deleting subsections (g), (h) and (i) and inserting a new
- 3 subsection (g) as follows:
- 4                   "(g) any expense whatsoever incurred within or outside Nigeria
- 5 involving related parties as defined under the Transfer Pricing Regulations,
- 6 except to the extent that it is consistent with the Transfer Pricing
- 7 Regulations".
- 8                   (b) Introducing new subsections (h), (i)(j) and (k) as follows:
- 9                   "(h) any expense incurred in deriving tax- exempt income, losses of
- 10 a capital nature and any expense allowable as a deduction under the Capital
- 11 Gains Tax Act for the purpose of determining chargeable gains";
- 12                   "(i) any compensating payment made by a Borrower, which
- 13 qualifies as dividends under section 9(1)(c) of this Act, to its approved agent
- 14 or to a Lender in a Regulated Securities Exchange Transaction";
- 15                   (j) any compensating payment made by an approved agent, which
- 16 qualifies as interest or dividends under section 9(1)(c) of this Act, to a
- 17 Borrower or Lender in a Regulated Securities Exchange Transaction";
- 18                   (k) any penalty prescribed by in any Act of the National Assembly
- 19 for violation of any statute;
- 20                   (l) any taxes or penalties borne by a company on behalf of another
- 21 person.
- 22                   **10.** Section 29 of the CIT Act is hereby amended as follows: Basis for  
computing  
assessable profits
- 23                   (a) The existing subsection (1) is deleted and replaced with a new
- 24 subsection (1) as follows:
- 25                   (1) Save as provided in this section, the profits of any company for
- 26 each year of assessment from such source of its profits (hereinafter referred
- 27 to as the assessable profits) shall be the profits of the accounting period
- 28 immediately preceding the year of assessment from each such source.
- 29                   (b) Section 29(3) of the CIT Act is hereby deleted and replaced
- 30 with a new subsection (3) as follows:

1           (3)The assessable profits of any company from any trade or business  
2           (or in the case of company other than a Nigerian company) for its first year of  
3           assessment and the two following years of assessment (which years are in this  
4           subsection respectively referred to as "the first year", "the second year" and the  
5           third year") shall be ascertained in accordance with the following provisions-

6           (a) for the first year, the assessable profits shall be the profits from the  
7           date in which it commenced to earn; on such trade or business in Nigeria to the  
8           end of its first accounting period;

9           (b) for the second year, the assessable profits shall be the profits from  
10          the first day after its first accounting period to the end of its second accounting  
11          period; and

12          (c) for the third year and for each subsequent year thereafter, the  
13          assessable profits shall be the profits from the day after the accounting period  
14          just ended.

15          (c) Section 29(4) is deleted and replaced with a new subsection (4) as  
16          follows:

17          (4) Where a company permanently ceases to earn) on a trade or  
18          business (or in the case of a company other than a Nigerian company,  
19          permanently ceases to carry on a trade or business in Nigeria) in an accounting  
20          period, its assessable profits therefrom shall be the amount of the profits from  
21          the beginning of the accounting period to the date of cessation and the tax  
22          thereof shall be payable within six months from the date of cessation.

23          (d) By amending the opening provisions of the existing subsection (9)  
24          as follows:

25          "Where a trade or business carried on by a company is sold or  
26          transferred to a Nigerian company for the purposes of better organisation of  
27          that trade or business or the transfer of its management to Nigeria, and any asset  
28          employed in such trade or business is sold or transferred, if the Board is  
29          satisfied that one company has control over the other or both are controlled by  
30          some other person or are members of a recognised group of companies and

1 have been 50 for a consecutive period of at least 365 days prior to the date of  
2 reorganization, the board may in its discretion direct that-

3 (e) By including a new proviso under after the concluding  
4 paragraph of subsection (9) as follows:

5 Provided also that if the acquiring company were to make a  
6 subsequent disposal of the assets thereby acquired within tire succeeding  
7 365 days after the date of transaction, any concessions enjoyed under this  
8 subsection shall be rescinded and the companies shall be treated as if they  
9 did not qualify for the concessions stipulated in this subsection as at the date  
10 of initial reorganization.”

11 **11.** Section 31(2)(a)(ii) of the CIT Act is hereby amended by  
12 deleting the phrase "but such deductions shall not be made against the profit  
13 of the company after the fourth year from tire year of commencement of  
14 such business”.

Total profits  
from all sources

15 **12.** Section 33 of the CIT Act is hereby amended by:

Payment of  
Minimum Tax

16 (a) Replacing the existing subsection (2) with the following new  
17 subsection (2):

18 "(2) For the purposes of subsection (1) of this section, the  
19 minimum tax to be levied and paid shall be 0.5% of turnover of the company.

20 (b) Deleting under subsection (3), the existing paragraph (b) and  
21 replacing with a new paragraph (b) as follows:

22 (b) a company that earns gross turnover of less than twenty five  
23 million naira in the relevant year of assessment.

24 **13.** Section 39 of the CIT Act is hereby amended by:

Gas utilization  
(Downstream  
Operations)

25 (a) Replacing existing paragraph (c) in subsection (1) with the  
26 following new paragraph (c);

27 “Capital allowances on qualifying expenditure incurred during the  
28 pioneer period, shall be made in each of the years during which the  
29 company, which is engaged in gas utilization (downstream operations), is in  
30 pioneer period, such that only tax written down value of the Qualifying

	1	Capital Expenditure shall be carried forward to the post pioneer period, as
	2	follows, that is-
	3	(i) an annual allowance of 90 percent with 10 percent retention, for
	4	investment in plant and machinery;"
	5	(b) Deleting the existing paragraph (e) in subsection (1).
	6	(c) By inserting new subsection (3) after the existing subsection (2)
	7	and renaming the existing subsection (3) as subsection (4). The new subsection
	8	(3) to read as follows:
	9	"(3) This Section shall not apply with respect to-
	10	(i) any company that has claimed or wishes to claim the incentives
	11	under the Industrial Development (Income Tax Relief) Act in respect of the
	12	same qualifying capital expenditure."
Rates of Tax	13	<b>14.</b> Section 40 of (he CIT Act is hereby repealed and replaced with a
	14	new Section 40 as follows:
	15	"There shall be levied and paid for each year of assessment in respect
	16	of total profits of even) company, tax as follows. In the case of a-
	17	(a) small company, tax as provided under Section 23(1)(0) of this Act;
	18	(b) medium-sized company, tax at the rate of twenty kobo for every
	19	naira; and
Replacement of obsolete plant and machinery	20	(c) large company, tax at the rate of thirty kobo for every naira."
Dividends and tax on interim dividends paid by Nigerian Companies	21	<b>15.</b> Section 41 of the CIT Act is hereby repealed by this Act.
Self Assessment of tax payable	22	<b>16.</b> Section 43 of the CIT Act is hereby repealed by this Act
	23	<b>17.</b> Section 53(1) of the CIT Act is hereby amended as follows:
	24	(1) Even) company filing a return under section 55 of this Act or requested by
	25	notice of the Board to file a return under section 58 of this Act shall-
	26	(a) in the return, compute the tax payable by the company for the year
	27	of assessment; and
	28	(b) forward with the tax return, evidence of payment of the whole or,
	29	in the case of a company making installment payments, part of the tax due.

1	<b>18.</b> Section 55 of the CIT Act is hereby amended as follows:	Returns and Provisional Accounts
2	(a) By amending paragraph (c) under subsection 1 as follows:	
3	"(c) evidence of payment of the whole or, in the case of a company	
4	making installment payments, part of the tax due."	
5	(b) By amending subsection 3 as follows:	
6	"(3) Any company which fails to comply with the provisions of	
7	subsection (2) shall be liable to pay a penalty for late filing-	
8	(a) N50,000 for the first month in which the failure occurs; and	
9	(b) N25,000 for each subsequent month in which the failure	
10	continues.	
11	<b>19.</b> Section 77 of the CIT Act is hereby amended as follows:	Time within tax is to be paid
12	(a) By repealing the existing subsection (1) and renumbering	
13	subsections (2) to (8) as subsections (1) to (7);	
14	(b) By deleting the existing provisions of Section 77(5) and	
15	replacing as follows:	
16	(4) Every Company shall make payment of tax due on or before the	
17	due date of filing, in one lump sum or in installments. Provided that where	
18	the taxpayer pays in installments-	
19	(a) The taxpayer shall first write, with evidence of payment of the	
20	first installment, and obtain the approval of the Service to pay in such.	
21	number of installments as may be approved by the Service;	
22	(b) The final installment must be paid on or before the due date of	
23	filing;	
24	(c) By introducing new subsections after the existing subsection 5	
25	(now renumbered as 4) as follows:	
26	(5) Where a company pays its tax 90 days before the due date as	
27	provided under Section 55 of this Act, such company shall be entitled to a	
28	bonus of-	
29	(a) 2 %, if such company is a medium-sized company; and	
30	(b) 1 % for any other company; on the amount of tax paid, which	

1 shall be available as a credit against of its future taxes.

2 (6) Any balance of taxes unpaid as at the due date shall attract interest  
3 and penalties as provided in this Act or any other relevant law for failure to pay  
4 on the due date in accordance."

Deduction of  
tax on interest

5 **20.** Section 78 of the CIT Act is hereby amended by inserting a new  
6 subsection (6) as follows:

7 "the provisions contained in subsection (1) to (5) of this Section shall  
8 not apply to a Lender when making compensating payments, which qualify as  
9 interest under section 9(1)(c) of this Act, to an approved agent that is due to a  
10 Borrower in (1 Regulated Securities Lending Transaction;  
11 Nothing in this subsection, shall be construed as exempting the approved agent  
12 from the provision of subsection (1) to (5) when making the same payments to  
13 the Borrower or as exempting the Lender from deducting tax when making the  
14 payments directly to the Borrower"

Deduction of  
tax on dividend

15 **21.** Section 80 is hereby amended as follows:

16 (a) By inserting as subsection (5) the following provisions:

17 "(5)The provisions contained in subsection (1) to (5) of this Section  
18 shall not apply to:

19 "(a) a company or person making any distribution or dividend  
20 payment to a Real Estate Investment Company;

21 (b) a Borrower making compensating payments to its approved agent  
22 or to a Lender, provided that such. payments qualify as dividends under section  
23 9(1)(c) of this Act;

24 (c) an approved agent making compensating payments received from  
25 a Borrower, which qualify as dividends under section 9(1)(c) of this Act, to a  
26 Lender.

27 Nothing in this section should be construed to exempt a Real Estate Investment  
28 Company from deducting tax at source from the dividend it distributes to its  
29 own shareholders"

1	<b>22.</b> Section 81 of the CIT Act is hereby amended by introducing a	Deduction of
2	new paragraph (9) as follows:	tax of source
3	(9) The provisions of this section shall not apply to compensating	
4	payments made under a Registered Securities Lending Transaction”.	
5	<b>23.</b> Section 105(1) of the CIT Act is hereby amended as follows:	Interpretation
6	(a) Deleting the definition of "Board" and defining the term	
7	"Service" as follows:	
8	"Service" means the Federal Inland Revenue Service as defined in	
9	the Federal Inland Revenue Service (Establishment) Act, 2007.	
10	(b) Replacing all references to "the Board" in the CIT Act with "the	
11	Service";	
12	(c) Providing a definition for the following terms:	
13	"Approved Agent" means any person approved by the Securities and	
14	Exchange Commission to junction as an intermediary for the conduct of a	
15	Regulated Securities Lending Transaction;	
16	"Bank" means an establishment authorized by the government to accept	
17	deposits, pay interest, clear checks, make loans, act as an intermediary in	
18	financial transactions, and provide other financial services to its customers	
19	or any other such institution as defined under the Banking and Other	
20	Financial Institutions Act;	
21	"Banking" means business conducted or services offered by a Bank;	
22	"Borrower" means an approved borrower in a Regulated Securities Lending	
23	Transaction;	
24	"Compensating Payments" means any payments made in lieu of interest or	
25	dividend pursuant to a Regulated Securities Lending Transaction;	
26	"Gross turnover" means the gross inflow of economic benefits (cash,	
27	receivables, other assets) arising from the ordinary operating activities of a	
28	company, including sales of goods, supply of service, receipt of interest,	
29	rents, royalties or dividends;	



1 "Large company" means any company which is not a small or medium-sized  
2 company;

3 "Lender" means an approved lender in a Regulated Securities Lending  
4 Transaction;

5 "Medium-sized company" means a company that earns gross turnover greater  
6 than N25,000,000 but less than N100,000,000;

7 "Real Estate Investment Company" means for the purpose of this Act, a  
8 Company duly approved by the Securities and Exchange Commission to  
9 operate as a Real Estate Investment Scheme in Nigeria;

10 "Recognised group of companies" means a group of companies as prescribed  
11 under the relevant accounting standard;

12 "Regulated Securities Lending transaction" means any securities lending  
13 transaction conducted pursuant to rules made by the Securities and Exchange  
14 Commission from time to time;

15 "Small company" means a company that earns gross turnover of #25,000,000  
16 or less;

Third Schedule  
(CIT)

17 **24.** The Third Schedule of the CIT on Tax exemption on certain  
18 interests' is hereby amended as:

19 (a) Updating the table of tax exemption on interest on foreign loans as  
20 follows:

21

Repayment	Moratorium	Tax
Period		Exemption
including		allowed
Moratorium		
Above 7 years	Not less than 2 years	70%
5-7 years	Not less than 18 months	40%
2-4 years	Not less than 12 months	10%
Below 2 years	Nil	Nil

1 (b) By introducing a new paragraph 2 an interpretation section as  
2 follows:

3 “For the purpose of this Schedule:

4 "Moratorium" means a period at the beginning of a loan term during which  
5 the borrower is not expected to make any principal or interest repayments.

6 Provided that where any principal or interest repayments are made during  
7 the period, the tax exemptions provided under this Schedule shall be  
8 adjusted by the Service in a proportionate manner.

9 "Repayment Period" means the agreed tenor of the loan facility Provided  
10 where the loan is repaid before expiration of this period, the tax exemptions  
11 provided under this Schedule shall be adjusted by the Service in a  
12 proportionate manner.

13 **25.** Introducing a new Schedule after the Sixth Schedule as Seventh Schedule  
14 follows: Deductible interest

15 (1) Notwithstanding any provisions of this Act, where a Nigerian  
16 company, or a fixed base of a foreign company in Nigeria, incurs any  
17 expenditure by way of interest or of similar nature in respect of debt issued  
18 by a foreign connected person, the excess interest thereon shall be a  
19 disallowable deduction for the purpose of this Act:

20 (2) For the purposes of sub-section (1), the excess interest shall  
21 mean an amount of total interest paid or payable in excess of thirty per cent  
22 (30%) of earnings before interest, taxes, depreciation and amortization of  
23 the Nigerian company in that accounting period.

24 (3) Nothing contained in sub-section (1) shall apply to a Nigerian  
25 subsidiary of a foreign company which is engaged in the business of banking  
26 or insurance.

27 (4) Where for any assessment year, the interest expenditure is not  
28 wholly deducted against income, so much of the interest expenditure as has  
29 not been deducted, shall be carried forward to the following assessment year  
30 or assessment years, and it shall be allowed as a deduction against the

(ii) “debt” means any loan, financial instrument, finance lease, financial derivative, or any arrangement that gives rise to interest, discounts or other finance charges that are deductible in the computation of income chargeable under the head “Profits and gains of business or profession”.

26           **26.** Section 60 of the Petroleum Profits Tax Act is hereby repealed.

28                   **27.** Sections 2 (2),49(1),86 (2)(a) & (8), 102(1), 104 (3) (c) (ii) and  
29   108 (f)" of the Personal Income Tax Act, Cap. PS, Laws of the Federation of  
30   Nigeria 2004 as amended. (in this Act referred to as "the PIT Act") are amended

Persons to whom  
tax is to be  
imposed

1	by substituting the words "the Federal Board of inland Revenue" with" the	
2	Federal Inland Revenue Service" where they appear.	
3	<b>28.</b> Section 20(1) of the PIT Act is amended by inserting a full stop	Deductions
4	alter the word "scheme" on the second line of paragraph g. and deleting the	allowed
5	remainder of the paragraph and proviso.	
6	<b>29.</b> Section 33 of the PIT Act is amended by deleting section 33(4),	Personal relief
7	(5)&(6)	and relief for children, dependent
8	<b>30.</b> Section 49 of the PIT Act is hereby amended by introducing a	Information to
9	new subsection (1) and renumbering the existing subsection (1) to (4) as (2)	be delivered by bankers
10	to (5). The new subsection 1 shall read as follows:	
11	(1) Even; person engaged in banking shall require that a person	
12	intending to open a bank account for the purposes of its business operations	
13	must provide a tax identification number as a precondition for opening such	
14	bank account or continued operation of a bank account.	
15	<b>31.</b> Section 58 of the PIT Act is amended by inserting immediately	Revision in the
16	after the words "in writing" in line 2 with the words "delivered in person, by	case of an objection
17	courier service or via electronic mail"	
18	<b>32.</b> Section 74 of the PIT Act is amended by replacing the words	Penalty for failure
19	"section 69, 70, 71 or 72" with the words "sections 69, 70, 71, 72 or 73".	to deduct tax
20	<b>33.</b> The Third Schedule to the PIT Act is amended by:	Third Schedule
21	(a) deleting the following provisions:	
22	(i) the phrase "under the authority of the Railway Loan	
23	(International Bank) Act from paragraph 6(1)(b);	
24	(ii) the phrase "on or after 1st January 1990" from paragraph 7;	
25	(iii) Paragraph 10, 15, 19, 20, and 24;	
26	(iv) The proviso to Paragraph 18; and	
27	<b>34.</b> Section 108(1) of the PIT Act is hereby amended as follows:	Interpretation
28	(a) deleting the definition of "Board" and defining the term	(PIT)
29	"Service" as follows:	
30	"Service" means the "Federal Inland Revenue Service as defined in the	

	1	Federal Inland Revenue Service (Establishment) Act, 2007"
	2	(b) Replacing all references to "the Board" in the PIT Act with "the
	3	Service" .
	4	PART II - INDIRECT TAX
	5	<i>Value Added Tax</i>
Taxable goods and services t	6	<b>35.</b> Section 2 of the Value Added Tax Act, Cap VI, Laws of the
	7	Federation of Nigeria, 2004 (in this Bill referred to as the VAT Act") is hereby
	8	re-enacted as follows:
	9	The tax shall be charged and payable on the supply of all goods and services in
	10	Nigeria other than those listed in the First Schedule to this Act.
	11	For the purpose of this Act, goods and services shall be deemed to be supplied
	12	in Nigeria if:
	13	(a) In respect of goods:
	14	(i) the goods are physically present in Nigeria at the time of supply,
	15	imported into Nigeria for use by a person, assembled in Nigeria, or installed in
	16	Nigeria; or
	17	(ii) the beneficial owner of the rights in or over the goods is a taxable
	18	person in Nigeria and the goods or right thereof is situated, registered or
	19	exercisable in Nigeria.
	20	(b) In respect of services:
	21	(i) the services are rendered in Nigeria by a person physically present
	22	in Nigeria at the time of service provision; or
	23	(ii) the services are provided to a person in Nigeria, regardless of
	24	whether the services are rendered within or outside Nigeria.
Rate of tax	25	<b>36.</b> Section 4 is hereby amended by substituting "5 percent with "7.5
	26	percent".
Registration and deregistration requirements	27	<b>37.</b> Section 8 of the VAT Act is hereby amended as follows:
	28	(1) A taxable person shall upon commencement of business register
	29	with the Service for the purpose of the tax.
	30	(2) A taxable person who fails or refuses to register with the Service

1 within the time specified in subsection (1) of this section shall liable to pay  
2 as penalty an amount of-

3 (a) N50, 000 for the first month in which the failure occurs; and

4 (b) N25,000 for each subsequent month in which the failure  
5 continues.

6 (3) Where a taxable person permanently ceases to carry on a trade  
7 or business in Nigeria, the taxable person shall notify the Service of its  
8 intention to deregister for tax purposes within 90 days of such cessation of  
9 the trade or business.”

10 **38.** Section 10 of the VAT Act is renamed "Non-resident companies  
11 to include the tax on its invoices" and re-enacted as follows: Registration by  
non-resident  
companies

12 (a) A non-resident company shall include the tax on all its invoice for  
13 the supply of taxable services;

14 (b) the person to whom the services are supplied in Nigeria shall  
15 withhold and remit the tax directly to the Service in the currency of payment;  
16 and

17 c) Where a person to whom taxable supplies is made in Nigeria is  
18 issued an invoice on which no tax is charged, such a person shall self-  
19 account for the tax payable and remit the output tax to the Service within the  
20 timeline prescribed under Section 15 of this Act.

21 **39.** Section 15 (1) is repealed and replaced with the following Taxable person  
to render returns  
22 provisions:

23 (1) “A taxable person who in the course of a business has made  
24 taxable supplies or expects to make taxable supplies, the value of which,  
25 either singularly or cumulatively in any calendar year, is twenty-five million  
26 Naira (N25,000,000) or more; shall render to the Service, on or before the  
27 21st day of every month in which this threshold is achieved and on or before  
28 the same day in successive months thereafter, a return of the input tax paid  
29 and output tax collected by him in the preceding month in such a manner as  
30 the Service may from time to time prescribe.

1 (2) In determining whether a person meets the threshold in (1)(b)  
2 above, the value of the following taxable supplies shall be excluded-

3 (a) a taxable supply of a capital asset of the person; and

4 (b) a taxable supply made solely as a consequence of the person  
5 selling the whole or a part of its business or permanently ceasing to carry  
6 business:

7 Provided that any person that does not fall within the threshold in  
8 Section 15(1) above shall be exempt from the provisions of Section 8(2)13A,  
9 29, 34 and 35 of this Act"

Revision of  
tax

10 **40.** Section 16 of the VAT Act is hereby amended as follows:

11 (1) A taxable person shall, on rendering a return under subsection (1)  
12 of section 15 of this Act-

13 (a) If the output tax collected exceeds the input tax paid, remit the  
14 excess to the Board;

15 (b) if the input tax paid exceeds the output tax collected, be entitled to  
16 utilize the excess tax as a credit against subsequent months:

17 Provided that the taxable person would be entitled to a refund from  
18 the Service, of excess tax not utilised as a credit, upon provision of such  
19 documents as the Service may, from time to time, require

Effect of non-  
remittance

20 **41.** Section 19 of the VAT Act is hereby amended as follows:

21 "(1) If a taxable person does not remit the tax within the time specified  
22 in section 15 of this Act, a sum equal to 10 per cent of the tax not remitted per  
23 annum and interest at the prevailing Central Bank of Nigeria minimum re-  
24 discount rate plus a spread to be determined by the minister, shall be added to  
25 the tax not remitted and the provisions of this Act relating to collection and  
26 recovery of unremitted tax, penalty and interest shall apply.

27 (2) The Service should notify the taxable person or his agent of the tax  
28 due together with the penalty and interest and if payment is not made within  
29 thirty days of such notification, the Board may proceed to enforce payment as  
30 provided in section 15 of this Act."

1	<b>42.</b> Party (Sections 21 to 24) of the VAT Act is hereby deleted.	Value Added Tax Technical Committee
2	<b>43.</b> Section 28 of the VAT Act is renamed "Failure to notify of	Failure to notify of change of address
3	change of address or permanent cessation of track or business" and hereby	
4	re-enacted as follows:	
5	A taxable person who fails to notify the Service of any change of address	
6	within 30 days of such change, or who fails to comply with the requirement	
7	for notification of permanent cessation of trade of business under Section 8	
8	of this Act, is liable to pay -	
9	(a) N50, 000 for the first month in which the failure occurs; and	
10	(b) N25,000 for each subsequent month in which the failure continues	
11	<b>44.</b> Section 32 of the VAT Act is hereby repealed.	Failure to register
12	<b>45.</b> Section 35 of the VAT Act is hereby amended as follows:	Failure to submit returns
13	“(35) A taxable person who fails to submit returns to the Service, is	
14	liable to a fine of N50,000 in the month of default and N25,000 for every	
15	month in which the default continues.”	
16	<b>46.</b> The VAT Act is amended by inserting the following new	Business sold for transferred
17	Section 42 immediately after the existing Section 41 of the Act.	
18	“(42) Where a trade or business carried on by a company is sold or	
19	transferred to a Nigerian company for the purposes of better organisation of	
20	that trade or business or the transfer of its management to Nigeria, and any	
21	asset employed in such trade or business is sold or transferred, no tax shall	
22	apply under this Act to the sale or transfer of the aforementioned assets to the	
23	extent that one company has control over the other or both are controlled by	
24	some other person or are members of a recognised group of companies and	
25	have been 50 for a consecutive period of at least 365 days prior to the date of	
26	reorganization:	
27	Provided also that if the acquiring company were to make a	
28	subsequent disposal of the assets thereby acquired within the succeeding	
29	365 days after the date of transaction, any concessions enjoyed under this	
30	subsection shall be rescinded and the companies shall be treated as if they did	



Interpretation  
(VAT)

1 not qualify for the concessions stipulated in this subsection as at the  
2 date of initial reorganization.”

3 **47.** Section 46 of the VAT Act is hereby amended as follows:  
4 (2,) deleting the definition of "Board" and defining the term "Service"  
5 as follows:  
6 “Service" means the "Federal Inland Revenue Service as defined in  
7 the Federal Inland Revenue Service (Establishment) Act, 2007”  
8 (b) Replacing all references to "the Board" in the VAT Act with " the  
9 Service”;  
10 (c) including the definition of "Goods" and "Services" as follows:  
11 "Goods" means:  
12 (a) "all forms of tangible properties that are movable at the point of  
13 supply, but does not include money or securities; and  
14 (b) Any intangible product, asset or property over which a person has  
15 ownership or rights, or from which he derives benefits, and which can be  
16 transferred from one person to another excluding interest in land;  
17 "Services" means anything other than goods, money or securities which is  
18 supplied excluding services provided under a contract of employment"  
19 (d) Deleting the definition of "imported services";  
20 (e) substituting the current provision on "exported service" with the  
21 following provision:  
22 "Exported service" means "a service rendered within or outside Nigeria by a  
23 person resident in Nigeria to a person resident outside Nigeria;  
24 Provided, however, that a service provided to the fixed base or  
25 permanent establishment of a non-resident person shall not qualify as exported  
26 services".  
27 (f) including the definition of "commencement of business" as  
28 follows:  
29 "Business shall be deemed to commence in Nigeria on the date that an entity  
30 carries out its first transaction which shall be the earliest of the date it begins to

1 market or first advertises its products or services for sale, or the date it  
2 obtains an operating license from a regulatory authority in Nigeria, or the  
3 date of its first sale or purchase, or the date it executes its first trading  
4 contract after incorporation, or the date it issues or receives its first invoice,  
5 or the date it delivers or receives its first consignment of goods, or the date it  
6 first renders services to its customers."

7 (g) Including a definition for "basic food items" as follows:

8 "Basic Food Items" means agro and aqua based staple food described as:

9 Additives i.e. honey whether raw or semi-processed. Bread (white and  
10 Brown).

11 Cereals e.g. maize, rice, wheat, millet, barley, sorghum, oats, fonio, finer  
12 millet and others of the same kind, however supplied in such form as grain,  
13 flour, crop, bulk or retail. Raw or semi-processed.

14 Cooking oils e.g. vegetable oil, soya oil, palm oil, groundnut oil, shea butter,  
15 beniseed oil, olive oil, coconut oil and others of the same kind. Provided that  
16 they are of a type and grade suitable for culinary purposes and do not contain  
17 any substance such as perfume that will make them unsuitable for culinary  
18 use.

19 Culinary herbs e.g. cum}, thyme, onions, ginger, mint and others of the same  
20 kind, if raw and unprocessed for human consumption.

21 Fish of all kinds other than ornamental whether live, fresh, frozen, smoked  
22 or dried;

23 Flour and Starch e.g. corn flour, plantain flour, cassava flour, beans flour,  
24 wheat flour, rice flour, yam flour, garri and others of the same kind. Either  
25 bleached or unbleached, refined or unrefined provided that it is suitable for  
26 culinary purposes;

27 Fruits e.g. pineapples oranges, mangoes, guavas, grapes fruit, banana,  
28 pawpaw and others of the same kind, whether it is fresh or dried;

29 Live or raw Meat and Poultry e.g. beef, goat, lamb, pork, chicken, and others  
30 of the same kind, whether live, butchered, complete, in parts, fresh, frozen,

1 eggs and others of the same kind;  
 2 Milk, whether fresh, liquid and powdered milk.  
 3 Nuts e.g. groundnut, walnut, cashew nut, hazelnut, kolanut, tigernuts, coconut  
 4 and others of the same kind, if raw and unprocessed for human consumption.  
 5 Also roasted, fried, boiled, salted or in their shells;  
 6 Pulses e.g. beans, lentils, peas, chickpeas, tamarind and others of the same  
 7 kind, if raw and unprocessed for human consumption. Also roasted, fried,  
 8 boiled, salted or in. their shells;  
 9 Roots e.g. yam, cocoyam, sweet & Irish potatoes, water-yam, cassava and  
 10 others of the same kind. In raw and unprocessed form. Also, in form of flakes or  
 11 flour for human consumption;  
 12 Salt for culinary use only including fine salt and in retail packs but excluding  
 13 industrial salt;  
 14 Vegetables e.g. pepper, melons, lettuce, okro, cabbage, carrots and others of the  
 15 same kind, whether fresh, dried or ground;  
 16 Water i.e. natural water and table water i.e. spring water, rain water, pipe borne  
 17 water, well water and all-natural water of the same kind. All table water other  
 18 than sparkling or flavoured water.

19 (h) Including a definition for "Recognized group of companies" as  
 20 follows:

21 Recognised group of companies means "a group of companies as prescribed  
 22 under the relevant accounting standard"

23 (i) Including a definition for "taxable supplies" as follows:

24 "means any transaction for sale of goods or the performances of a service, for a  
 25 consideration in money or money's worth;"

First Schedule  
(VAT)

26 **48.** The First Schedule of the VAT Act is hereby amended by:

27 (a) Inserting the following items under Part I of the First Schedule to  
 28 the VAT Act:

29 "Locally manufactured sanitary towels, pads or tampons."

30 (b) Repealing 'Services rendered by Community Banks, People's

1 Banks and Mortgage Institutions' and replacing it with 'Services rendered by  
2 Micro finance Banks, People's Banks and Mortgage Institutions';

3 (c) Inserting immediately after item 4 under Part II of First  
4 Schedule to the VAT Act, a new item (5) as follows:

5 (5) Tuition relating to nursery primary, secondary and tertiary  
6 education.

7 *Customs and Excise Duties*

Goods liable to  
Excise Duty

8 **49.** Part III, Section 21 of the Customs and Excise Tariff Etc.  
9 (Consolidation) Act Cap C49, Laws of the Federation of Nigeria 2004 (in  
10 this Bill referred to as "the CET Act") is amended by substituting the words"  
11 Goods manufactured in Nigeria and specified in the Fifth Schedule to this  
12 Act shall be charged with duties of excise at the rates specified under the  
13 Dun) Column in the said Schedule" with "Goods imported and those  
14 manufactured in Nigeria and specified in the Fifth Schedule to this Act shall  
15 be charged with duties of excise at the rates specified under the Dun)  
16 Column in the said Schedule".

17 **PART III - CAPITAL GAINS TAX**

18 **50.** Section 32 of the CGT Act is hereby renamed "Business  
19 Reorganisation" and re-enacted as follows:

Exemption of  
tax on gains arising  
from take-overs

20 "Where a trade or business carried on by a company is sold or  
21 transferred to a Nigerian company for the purposes of better organisation of  
22 that trade or business or the transfer of its management to Nigeria, and any  
23 asset employed in such trade or business is sold or transferred, no tax shall  
24 apply under this Act to the sale or transfer of the aforementioned assets to the  
25 extent that one company has control over the other or both are controlled by  
26 some other person or are members of a recognised group of companies and  
27 have been so for a consecutive period of at least 365 days prior to the date of  
28 reorganization:

29 Provided also that if the acquiring company were to make a  
30 subsequent disposal of the assets thereby acquired within the succeeding 65

	1	days after the date of transaction, any concessions enjoyed under this
	2	subsection shall be rescinded and the companies shall be treated as if they did
	3	not qualify for the concessions stipulated in this subsection as at the date of
	4	initial reorganization."
Personal Injury	5	<b>51.</b> Section 36(2) of the CGT Act is hereby amended as follows:
	6	“(2) Sums obtained by way of compensation for loss shall not,
	7	however be chargeable gains, except where the amount of such compensation
	8	or damages exceeds N10,000,000.”
Interpretation (CGT)	9	<b>52.</b> Section 46(1) of the CGT Act is hereby amended as follows:
	10	(a) deleting the definition of "Board" and defining the term "Service"
	11	as follows:
	12	“Service" means the "Federal Inland Revenue Service as defined in
	13	the Federal Inland Revenue Service (Establishment) Act, 2007”
	14	(b) Replacing all references to "the Board" in the CGT Act with lithe
	15	Service":
	16	(c) Introducing a definition for "Recognised group of companies" as
	17	follows:
	18	"Recognised group of companies" means a group of companies as prescribed
	19	under the relevant accounting standard"
	20	PART IV - STAMP DUTIES
Interpretation (Stamp Duty)	21	<b>53.</b> Section 2 of the Stamp Duties Act is hereby amended by
	22	replacing the interpretation of the words, "stamp", "stamped" and "Instrument"
	23	as follows:
	24	"stamp" means an impressed pattern or mark by means of an engraved or inked
	25	block die as an adhesive stamp or an electronic stamp or an electronic
	26	acknowledgment for denoting any duty or fee;
	27	"stamped" with reference to instruments and material, applies to instruments
	28	and material impressed with stamps by means of an engraved or inked block
	29	die, adhesive stamps affixed thereto as well as to instruments and material

1       digitally tagged with electronic stamp or notional stamp on an electronic  
2       receipt;  
3       "Instrument" includes even) written document including electronic  
4       documents.

5               **54.** Section 89 of the Stamp Duties Act is repealed and substituted       Provisions as to  
6       with a new Section 89 as follows-       duty upon receipt

7               (1) For the purpose of this Act, the expression "receipt" includes  
8       any note, memorandum, writing or electronic inscription whereby any  
9       money, or any bill of exchange or promissory note for monies is  
10      acknowledged or expressed to have been received or deposited or paid, or  
11      whereby any debt or demand, of any part of a debt or demand is  
12      acknowledged to have been settled, satisfied, or discharged, or which  
13      signifies or imports any such acknowledgement. and whether the same is or  
14      is not signed with the flame of any person.

15              (2) The duty upon a receipt may be denoted by an adhesive stamp  
16      which is to be cancelled by the person by whom the receipt is given before he  
17      delivers it out of his hands or by a digital tag with electronic stamp or any  
18      acknowledgement of dun) charged on an electronic transaction.

19              (3) Notwithstanding the provisions of the Stamp Duties Act,  
20      electronic receipt or electronic transfer for money deposited in any bank or  
21      with any banker, on any type of account, to be accounted for and expressed  
22      to be received of the person to whom the same is to be accounted for of  
23      amounts from Ten Thousand Naira (N10,000.00) upwards shall attract a  
24      singular and one-off dun) of the sum of Fifty Naira (N50.00); provided that  
25      monies paid into one's own account or transferred electronically between  
26      accounts of the same owner by the owner within the same bank shall not be  
27      chargeable to duty.

28              (4) Any duty paid pursuant to subsections (1) to (3) shall be applied  
29      as a credit against any duty applicable on an instrument denoted with and  
30      adhesive stamp.

Certain forms of receipt not dutiable	1	<b>55.</b> Section 90 of the Stamp Duties Act is hereby repealed.
Schedule (Stamp Duties)	2	<b>56.</b> The Schedule to the Stamp Duties is hereby amended by:
	3	(a) Including under the category of exempt receipts, a new item as
	4	follows:
	5	"receipts given by any person in a Regulated Securities Lending Transaction
	6	carried out pursuant to regulation issued by the Securities and Exchange
	7	Commission"
	8	(b) Including under the category of general exemption from stamp
	9	duty new items (14),(15), (16):
	10	"Shares, stocks or securities transferred by a Lender to its approved agent or a
	11	Borrower in. furtherance of a Regulated Securities Lending Transaction";
	12	"Shares, stocks or securities returned to a Lender or its approved agent m) a
	13	Borrower in pursuant to a Regulated Securities Lending Transaction";
	14	"Shares, stocks or securities returned to a Lender or its approved agent by a
	15	Borrower in pursuant to a Regulated Securities Lending Transaction";
	16	"all document relating to a Regulated Securities Lending Transaction carried
	17	out pursuant to regulations issued m) the Securities and Exchange
	18	Commission".
Short title	19	<b>57.</b> This Bill may be cited ast the Finance Bill, 2019.
	20	EXPLANATORY MEMORANDUM
	21	This Bill is to among other things amend the following tax provisions and make
	22	them more responsive to the tax reform policies of the Federal Government and
	23	enhance its implementation and effectiveness:
	24	(a) Companies Income Tax Act, Cap. C21, Laws of the Federation of
	25	Nigeria, 1004 (as amended to date);
	26	The Bill seeks to amend the provision of the Companies Income Tax Act to,
	27	amongst to other things, curb Base Erosion and Profit Shifting (BEPS) as
	28	proposed by the Organisation for Economic Cooperation and Development
	29	(OECD) and thereby broaden the triggers for domestic taxation of income
	30	earned by non-resident companies in Nigeria through dependent agents and via

- 1 online market platforms;
- 2 The Bill also seeks to address the taxation of industries, such as insurance,  
3 start-ups and the capital markets, evaluated by the Federal Government of  
4 Nigeria as critical to the growth and development of the Nigerian economy  
5 with a view to stimulating activities in those sectors and fostering overall  
6 economic growth;
- 7 (b) Value Added Tax Act, Cap VI, LFN 2007 (as amended):
- 8 In line with global best practice, this Bill proposes to improve the efficiency  
9 of the Nigerian VAT system taking into consideration recommendations  
10 from various 1 stakeholder groups. In addition to simplifying the VAT  
11 landscape, the Rill also seeks to expand VAT coverage by addressing some  
12 critical issues, such as taxation of the digital economy, VAT registration  
13 thresholds and intangibles;
- 14 (c) Customs and Excise Tariff Etc. (Consolidation) Act, Cap C49,  
15 Laws of the Federation of Nigeria 2004:
- 16 In a bid to create a level playing field for local manufacturers, this bill wishes  
17 to subject certain imported goods to excise duties in similar manner as their  
18 locally manufactured counterparts;
- 19 (d) Personal Income Tax Cap P8, LFN 2007 (as amended):
- 20 The Bill also seeks to provide clarity and efficiency in the administration of  
21 individual income taxes in Nigeria;
- 22 (e) Capital Gains Tax Act Cap C1, LFN 2007:
- 23 The Bill also covers the taxation of business combination and seeks to  
24 prevent abuse of provisions of the Act on group restructuring
- 25 (f) Stamp Duties Act Cap 58, LFN 2007;
- 26 The Bill also seeks to increase revenue generation from duties on electronic  
27 stamps.
- 28 (g) Petroleum Profit Tax:
- 29 This Bill seeks to improve revenue by removing the tax exemption granted  
30 for dividends or income received from companies charged under Petroleum  
Profits Tax Act.





FEDERAL UNIVERSITY OF AGRICULTURE AND TECHNOLOGY, FUNTUA,  
(ESTABLISHMENT, ETC.) BILL, 2019  
ARRANGEMENT OF CLAUSES

*Clauses*

PART I - ESTABLISHMENT, CONSTITUTION AND FUNCTIONS OF FEDERAL  
UNIVERSITY OF AGRICULTURE AND TECHNOLOGY, FUNTUA

1. Establishment and Objects of the Federal University of Agriculture and Technology, Funtua
2. Objects of the University
3. Constitution of the University and its Constituent Bodies, etc.
4. Powers of the University
5. Functions of the Chancellor and Pro-Chancellor
6. Establishment and Composition of Council
7. Functions of the Council and its Finance and General Purpose
8. Functions of the Senate
9. Functions of the Vice-Chancellor

PART II - TRANSFER OF PROPERTY

10. Transfer of Property to the University

PART III - STATUTES OF THE UNIVERSITY

11. Power of the University to make Statutes
12. Mode of exercising the power to make Statutes
13. Proof of Statute
14. Power to decide the meaning of Statute

PART IV - SUPERVISION AND DISCIPLINE

15. The Visitor
16. Removal of certain Members of the Council
17. Removal and discipline of Academic, Administrative and Professional Staff
18. Removal of Examiners
19. Discipline of Students

PART V - FINANCIAL PROVISIONS

- 20. Finance and General Purposes Committee
- 21. Bank Accounts
- 22. Financial Year, Accounts, etc.
- 23. Annual Estimates
- 24. Gifts, Donations, Etc.
- 25. General Fund of the University
- 26. Audit
- 27. Retirement benefits, Superannuation, Etc.
- 28. Retiring Age of Academic Staff of the University

PART VI - MISCELLANEOUS AND GENERAL PROVISIONS

- 29. Exclusion or discrimination on account of race, religion, etc.
- 30. Transfer of land to the University
- 31. Restriction on disposal of land by University
- 32. Quorum and procedure of bodies established by this Bill
- 33. Appointment of Committees, etc.
- 34. Service of Notices, Etc.
- 35. Restriction of Suits and Execution
- 36. Miscellaneous Administrative provisions
- 37. Interpretation
- 38. Citation

SCHEDULES

FIRST SCHEDULE

SECOND SCHEDULE

THIRD SCHEDULE

# A BILL

## FOR

AN ACT TO ESTABLISH THE FEDERAL UNIVERSITY OF AGRICULTURE AND TECHNOLOGY, FUNTUA TO MAKE COMPREHENSIVE PROVISIONS FOR ITS DUE MANAGEMENT AND ADMINISTRATION AND FOR RELATED MATTERS

*Sponsored by Senator Bello Mandiya*

[ ] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria-

1 PART I - ESTABLISHMENT, CONSTITUTION AND FUNCTIONS OF FEDERAL  
2 UNIVERSITY OF AGRICULTURE AND TECHNOLOGY, FUNTUA

3 1.-(1) There is establish the Federal University of Agriculture and  
4 Technology, Funtua (in this Bill referred to as "the University").

Establishment  
and objects of  
the Federal  
University of  
Agriculture and  
Technology  
Funtua

5 (2) The University-

6 (a) shall be a body corporate with perpetual succession and a  
7 common seal; and

8 (b) may sue or be sued in its corporate name.

9 2. The objects of the University shall be to-

Objects of the  
University

10 (a) encourage the advancement of learning and to hold out to all  
11 persons without distinction of race, creed, sex or political conviction the  
12 opportunity of acquiring tertiary education in Agriculture and Technology;

13 (b) to develop and offer academic and professional programmes  
14 leading to the award of diplomas, first degrees, post-graduate research and  
15 higher degrees with emphasis on planning, adaptive, technical,  
16 maintenance, developmental and productive skills in the engineering,  
17 scientific, and allied professional disciplines relating to Sports resources  
18 with the aim of producing socially mature men and women with capability

1 not only to understand, use and adapt existing technologies in the Agriculture,  
2 but also to improve on them and develop new ones;

3 (c) to act as agents and catalysts, through post-graduate training,  
4 research and innovation for the effective and economic utilization, exploitation  
5 and conservation of the country's Agriculture resources;

6 (d) to offer to the general population particularly in the area  
7 Agriculture as a form of public service, the results of training and research and  
8 to foster the practical applications of these results;

9 (e) to establish appropriate relationships with other national  
10 institutions involved in training, research and development of technologies in  
11 the Agriculture sector;

12 (f) to identify the problems and needs of the Agriculture sector in  
13 Nigeria and to find solutions to them within the context of overall national  
14 development;

15 (g) to provide and promote sound basic scientific training as a  
16 foundation for the development of Agriculture in Nigeria, taking into account  
17 indigenous cultures and the need to enhance national unity;

18 (h) to encourage and promote scholarship and conduct research in  
19 restricted fields of learning and human endeavor;

20 (i) to relate its activities to the technological, social, cultural and  
21 economic needs of the people of Nigeria; and

22 (j) to undertake any other activities appropriate for an Agriculture  
23 university of the highest standard.

Constitution of  
the University  
and its Constituents  
Bodies, etc.

24 **3.-(1)** The University shall consist of-

25 (a) a Chancellor;

26 (b) a Pro-Chancellor and a Council;

27 (c) a Vice Chancellor and a Senate;

28 (d) a Deputy Vice-Chancellor;

29 (e) a body to be called Congregation;

30 (f) a body to be called Convocation;

- 1 (g) the campuses and colleges of the University;
- 2 (h) the faculties, schools, institutes and other teaching and research
- 3 units of the University;
- 4 (i) the persons holding the offices constituted by the First Schedule
- 5 to this Act other than those mentioned in paragraphs (a) to (c) of this
- 6 subsection;
- 7 (j) all graduates and undergraduates; and
- 8 (k) all other persons who are members of the University in
- 9 accordance with provisions made by Statute in that behalf.
- 10 (2) The First Schedule to this Act shall have effect with respect to
- 11 the Principal Officers of the University mentioned therein.
- 12 (3) Provision shall be made by Statute with respect to the
- 13 constitution of the following bodies, namely-
- 14 (a) the Council;
- 15 (b) the Senate;
- 16 (c) the Congregation; and
- 17 (d) the Convocation.
- 18 **4.-(1)** For the carrying out of its objects as specified in Section 2 of
- 19 this Act, the University shall have power to-
- 20 (a) establish such campuses, colleges, faculties, institutes, schools,
- 21 extra-mural departments and other teaching and research units within the
- 22 University as may from time to time seem necessary or desirable, subject to
- 23 the approval of the National Universities Commission;
- 24 (b) institute professorships, readerships and associate
- 25 professorships, lectureships and other posts and offices and to make
- 26 appointments thereto;
- 27 (c) institute and award fellowships, scholarships, exhibitions,
- 28 bursaries, medals, prizes and other titles, distinctions, awards and forms of
- 29 assistance;
- 30 (d) provide for the residence, discipline and welfare of members of

Powers of the  
University

1 the University;

2 (e) hold examinations and award degrees, diplomas, certificates and  
3 other distinctions to persons who have pursued a course of study approved by  
4 the University and have satisfied such other requirements as the University  
5 may lay down;

6 (f) award honorary degrees, fellowships or academic titles;

7 (g) demand and receive from any student or any other person  
8 attending the University for the purpose of instruction such fees as the  
9 University may from time to time determine, subject to the overall directives of  
10 the appropriate authority;

11 (h) subject to section 22 of this Act, to acquire, hold, grant, charge or  
12 otherwise deal with or dispose of movable and immovable property wherever  
13 situate;

14 (i) accept gifts, legacies and donations, but without obligation to  
15 accept the same for a particular purpose unless it approves the terms and  
16 conditions attaching thereto;

17 (j) enter into contracts, establish trusts, act as trustee, solely or jointly  
18 with any other person, and employ and act through agents;

19 (k) erect, provide, equip and maintain libraries, laboratories, lecture  
20 halls, halls of residence, refectories, sports grounds, playing fields and other  
21 buildings or things necessary, suitable or convenient for any of the objects of  
22 the University;

23 (l) hold public lectures and undertake printing, publishing and book  
24 selling;

25 (m) subject to any limitations or conditions imposed by Statute, to  
26 invest any moneys appertaining to the University by law of endorsement,  
27 whether for general or special purposes, and such other moneys as may not be  
28 immediately required for current expenditure, in any investments or securities  
29 or in the purchase or improvement of land, with power from time to time to vary  
30 any such investments and to deposit any moneys for the time being un-invested

1 with any bank on deposit or current account;

2 (n) borrow, whether on interest or not, and if need be, upon the  
3 security of any or all of the property movable or immovable of the  
4 University, such moneys as the Council may from time to time in its  
5 discretion find necessary or expedient to borrow or to guarantee any loan,  
6 advances or credit facilities;

7 (o) make gifts for any charitable purpose;

8 (p) do anything which it is authorized or required by this Act or by  
9 any other Statute to do; and

10 (q) do all such acts or things, whether or not incidental to the  
11 foregoing powers, as may advance the objects of the University.

12 (2) Subject to the provisions of this Act and of the Statutes made  
13 thereunder and without prejudice to Section 9 (2) of this Act, the powers  
14 conferred on the University by subsection (1) of this section shall be  
15 exercisable on behalf of the University by the Council or by the Senate or in  
16 any other manner which may be authorized by this Act.

17 **5.-(1)** The Chancellor shalt in relation to the University, take  
18 precedence before all other members of the University, and when he is  
19 present shall preside at all meetings of convocation held for conferring  
20 degrees.

Functions of the  
Chancellor and  
Pro-Chancellor

21 (2) The Pro-Chancellor shall, in relation to the University, take  
22 precedence before all other members of the University except the  
23 Chancellor, and except for the Vice Chancellor when acting as Chairman of  
24 Congregation or Convocation, and the Pro-Chancellor shalt when he is  
25 present, be the Chairman at all meetings of the Council.

26 **6.-(1)** There shall be a Council for the University consisting of:

Establishment  
and Composition  
of Council

27 (a) the Pro-Chancellor;

28 (b) the Vice-Chancellor;

29 (c) the Deputy Vice-Chancellor;

30 (d) one person from the Ministry responsible for Agriculture;



Functions of  
the Council and  
its Finance and  
General Purpose

1 (e) four persons representing a variety of interest and broadly  
2 representative of the whole Federation;

3 (f) four persons appointed by the Senate from among its members;

4 (g) two persons appointed by the congregation from among its  
5 members; and

6 (h) one persons appointed by Convocation from among its members.

7 (2) Persons to be appointed to the Council shall be persons of proven  
8 integrity, knowledgeable and familiar with the affairs and tradition of the  
9 University.

10 7.-(1) Subject to the provisions of this Act relating to the Visitor, the  
11 Council shall be the Governing Body of the University and shall be charged  
12 with the general control and superintendence of the policy, finances and  
13 property of the University, including its public relations.

14 (2) There shall be a committee of the Council to be known as the  
15 Finance and General Purposes Committee, which shall, subject to the  
16 directions of the Council, exercise control over the property and expenditure of  
17 the Council as the Council may from time to time delegate to it.

18 (3) Provision shall be made by Statute with respect to the constitution  
19 of the Finance and General Purposes Committee.

20 (4) The Council shall ensure proper accounts of the University are  
21 kept and that the accounts of the University are audited annually by auditors  
22 appointed by the Council from the list and in accordance with guidelines  
23 supplied by the Auditor-General of the Federation, and that an annual report is  
24 published by the University together with certified copies of the said accounts  
25 as audited.

26 (5) Subject to this Act and the Statutes, the Council and the Finance  
27 and General Purposes Committee may each make rules for the purpose of  
28 exercising any of their respective functions or of regulating their own  
29 procedure.

30 (6) Rules made under subsection (5) of this section by the Finance and

1 General Purposes Committee shall not come into force unless approved by  
2 the Council, and where any rule so made by the Committee conflict with any  
3 directions given by the Council (whether before or after the coming into  
4 force of the rules in question), the direction of the Council shall prevail.

5 (7) There shall be paid to the members of the Council, the Finance  
6 and General Purposes Committee and of any other committee set up by the  
7 Council, allowances in respect of travelling and other reasonable expenses,  
8 at such rates as may from time to time be fixed by extant government  
9 circulars.

10 (8) The Council shall meet as and when necessary for the  
11 performance of its functions under this Act, and shall meet at least four times  
12 every year.

13 (9) If required in writing by any five members of the Council, the  
14 Chairman shall within twenty-eight days after the receipt of such request  
15 call a meeting of the Council:

16 PROVIDED that if after 28 days of the receipt or delivering to him  
17 of such request, the chairman fails or neglects to call a meeting, the Registrar  
18 shall within 14 days thereof, cause a meeting of the Council to be convened  
19 for that purpose. The request shall specify the business to be considered at  
20 the meeting and no business not so specified shall be transacted at that  
21 meeting.

22 **8.-(1)** Subject to section 5 of this Act and subsections (3) and (4) of  
23 this section and to the provisions of this Act relating to the Visitor, it shall be  
24 the general function of the Senate to organize and control teaching in the  
25 University, admission to Postgraduate courses and other admission of  
26 students, the discipline of students and to promote research in the  
27 University.

Functions of the  
Senate

28 (2) Without prejudice to the generality of the provisions of  
29 subsection (1) of this section, it shall in particular be the function of the  
30 Senate to make provision for the-

1 (a) establishment, organization and control of campuses, colleges,  
2 faculties, departments, schools, institutes and other teaching and research units  
3 of the University, and the allocation of responsibility for different branches of  
4 learning;

5 (b) organization and control of courses of study in the University and  
6 of the examinations held in conjunction with those courses, including the  
7 appointment of examiners, both internal and external;

8 (c) award of degrees, and such other qualifications as may be  
9 prescribed, in connection with examinations conducted by the University;

10 (d) making of recommendations to the Council with respect to the  
11 award to any person of an honorary fellowship or honorary degree or the title of  
12 professor emeritus;

13 (e) establishment, organization and control of halls of residence and  
14 similar institutions in the University;

15 (f) supervision of the welfare of students in the University and the  
16 regulation of their conduct;

17 (g) granting of fellowships, scholarships, prizes and similar awards in  
18 so far as the awards are within the control of the University; and

19 (h) determination of what description of dress shall be academic dress  
20 for the purposes of the University, and regulating the use of academic dress.

21 (3) The Senate shall not establish any new campus, college, faculty,  
22 department, school, institute or other teaching and research units of the  
23 University, or any hall of residence or similar institution at the University  
24 without the approval of the Council.

25 (4) (a) Subject to this Act and the Statutes, the Senate may make  
26 regulations for the purpose of exercising any function conferred on it either by  
27 the provisions of this section or for the purpose of providing for any matter for  
28 which provision by regulation is authorized or required by this Act or by  
29 Statute;

30 (b) The Senate shall, by regulation, provide that at least one of the

1 persons appointed as examiners at each final or professional examination  
2 held in conjunction with any course of study in the University is not a  
3 teacher at the University but is a teacher at the branch of learning to which  
4 the course relates in some other university of high repute.

5 (5) Subject to a right of appeal to the Council from a decision of the  
6 Senate under this subsection, the Senate may deprive any person of any  
7 degree, diploma or other award of the University which has been conferred  
8 on him if after due enquiry he is shown to have been guilty of any  
9 dishonorable or scandalous conduct in gaining admission into the  
10 University or obtaining that award.

11 9.-(1) The Vice-Chancellor shall, in relation to the University, take  
12 precedence before all other members of the University except the  
13 Chancellor and, subject to section 5 of this Act, the Pro-Chancellor and any  
14 other person for the time being acting as Chairman of the Council.

Functions of the  
Vice-Chancellor

15 (2) Subject to the provisions of this Act, the Vice-Chancellor shall  
16 have general function, in addition to any other functions conferred on him  
17 by this Act or otherwise, of directing the activities of the University, and  
18 shall to the exclusion of any other person or authority be the chief executive  
19 and academic officer of the University and ex-officio Chairman of the  
20 Senate.

## 21 PART II -TRANSFER OF PROPERTY

22 10.-(1) All property held by or on behalf of the Provisional Council  
23 shall, by virtue of this subsection and without further assurance, vest in the  
24 University and be held by it for the purpose of the University.

Transfer of  
Property to the  
University

25 (2) The provisions of the Second Schedule to this Act shall have  
26 effect with respect to the transfer of property by this section and to matters  
27 arising therefrom and with respect to other matters mentioned in that  
28 Schedule.

## 29 PART III - STATUTES OF THE UNIVERSITY

30 11.-(1) Subject to this Act, the University may make Statutes for

Power of the  
University to  
make Statutes

- 1 any of the following purposes-
- 2 (a) making provision with respect to the composition and constitution
- 3 of any authority of the University;
- 4 (b) specifying and regulating the powers and duties of any authority
- 5 of the University, and regulating any other matter connected with the
- 6 University or any of its authorities;
- 7 (c) regulating the admission of students where it is done by the
- 8 University, and their discipline and welfare;
- 9 (d) determining whether any particular matter is to be treated as an
- 10 academic or non-academic matter for the purposes of this Act and of any
- 11 Statute, regulation or other instrument made there-under; and
- 12 (e) making provision for other matters for which provision by Statute
- 13 is authorized or required by this Act.
- 14 (2) Subject to section 25 (6) of this Act, the Interpretation Act shall
- 15 apply in relation to any Statute made under this section as it applies to a
- 16 subsidiary instrument within the meaning of section 27 (1) of that Act.
- 17 (3) The Statute contained in the Third Schedule to this Act shall be
- 18 deemed to have come into force on the commencement of this Act and shall be
- 19 deemed to have been made under this section by the University.
- 20 (4) The power to make Statute conferred by this section shall not be
- 21 prejudiced or limited in any way by reason of the inclusion or omission of any
- 22 matter in or from the Statute contained in the Third Schedule to this Act or any
- 23 subsequent Statute.
- 24 **12.-(1)** The power of the University to make Statutes shall be
- 25 exercised in accordance with the provisions of this section.
- 26 (2) A proposed Statute shall not have the force of law until it has been
- 27 approved at a meeting of the-
- 28 (a) Senate, by the votes of not less than two thirds of the members
- 29 present and voting; and
- 30 (b) Council by the votes of not less than two thirds of the members

Mode of exercising  
the power to make  
Statutes

1 present and voting.

2 (3) A proposed Statute may originate either in the Senate or  
3 Council, and may be approved as required by subsection (2) of this section  
4 by both bodies in no particular order.

5 (4) A Statute which-

6 (a) makes provision for or alters the composition or constitution of  
7 the Council, the Senate or any other authority of the University; or

8 (b) provides for the establishment of a new campus or college or for  
9 the amendment or revocation of any Statute whereby a campus or college is  
10 established;

11 shall not come into operation unless it has been approved by the Visitor.

12 (5) For the purpose of section 2 (2) of the Interpretation Act, a  
13 Statute shall be treated as being made on the date on which it is approved by  
14 the Council and the Senate in accordance with subsection (3) of this section  
15 or in the case of a Statute falling within subsection (4) of this section, on the  
16 date on which it is approved by the President.

17 **13.** A Statute may be proved in any court by the production of a Proof of Statute  
18 copy thereof bearing or having affixed to it a certificate signed by the Vice-  
19 Chancellor or the Registrar to the effect that the copy is a true copy of a  
20 Statute of that University.

21 **14.-(1)** In the event of any doubt or dispute arising at any time as to Power to decide  
the meaning of  
Statute  
22 the meaning of any provision of a Statute, the matter may be referred to the  
23 Visitor, who shall take such advice and make such decision thereon as he  
24 deems fit.

25 (2) The decision of the Visitor on any matter referred to him under  
26 this section shall be binding upon the authorities, staff and students of that  
27 University and where any question as to the meaning of any provision of a  
28 statute has been decided by the Visitor under this section, no question as to  
29 the meaning of that provision shall be entertained by any other authority in  
30 Nigeria:

1                PROVIDED that nothing in this subsection shall affect the power of a  
2    court of competent jurisdiction to determine whether any provision of a statute  
3    is wholly or partly void as being ultra vires or as being inconsistent with the  
4    Constitution.

(3) The foregoing provisions of this section shall apply in relation to any doubt or dispute as to whether any matter is, for the purposes of this Act, academic or a non-academic matter as they apply in relation to any such doubt or dispute as is mentioned in subsection (1) of this section, and accordingly the reference in subsection (2) of this section to any question as to the meaning of any provision of a statute shall include references to any question as to whether any matter is for the said purposes an academic or non-academic matter.

12 PART IV - SUPERVISION AND DISCIPLINE

## The Visitor

13           **15.-**(1) The President shall be the Visitor of the University.

(2) The Visitor shall as often as the circumstances may require, not being less than once every five years, conduct a visitation of the University or direct that such a visitation be conducted by such persons as the Visitor may deem fit and in respect of any of the affairs of the University.

18 (3) It shall be the duty of the bodies and persons comprising the  
19 University to-

(a) make available to the Visitor, and to any other persons conducting a visitation in pursuance of this section, such facilities and assistance as he or they may reasonably require for the purpose of the visitation; and

(b) give effect to any instructions consistent with the provisions of this Act which may be given by the Visitor in consequence of the visitation.

### Removal of certain Members of the Council

25                   **16.-(1)** If it appears to the Council that a member (other than the Pro-  
26   Chancellor or the Vice-Chancellor) should be removed from office on grounds  
27   of misconduct or inability to perform the functions of his office, the Council  
28   shall make a recommendation to that effect through the Minister to the Sports  
29   university of Nigeria Abuja Executive Council and if the Sports University of  
30   Nigeria Abuja Executive Council, after making such enquiries (if any) as may

1 be considered necessary, approves the recommendation it may direct the  
2 removal of the member from office.

3 (2) It shall be the duty of the Minister to use his best endeavors to  
4 cause a copy of the instrument embodying a direction under subsection (1)  
5 of this section to be served as soon as reasonably practicable on the person to  
6 whom it relates.

7 **17.-(1)** If it appears to the Council that there are reasons for  
8 believing that any person employed as a member of the academic,  
9 administrative or professional staff of the University, other than the Vice-  
10 Chancellor, should be removed from office or on grounds of misconduct or  
11 inability to perform the functions of his office Council shall-

Removal and  
discipline of  
Academic,  
Administrative  
and Professional  
Staff

12 (a) give notice of those reasons to the person in question;

13 (b) afford such person an opportunity of making representation in  
14 person on the matter to the Council; and

15 (c) take a decision to terminate or not to terminate the appointment.

16 (2) If the affected staff or any three members of the Council so  
17 request within a period of one month from the date of receipt of the notice of  
18 the Council's decision, the Council shall make arrangements for-

19 (a) a joint committee of the Council and the Senate to review the  
20 matter and to report on it to the Council;

21 (b) the person in question to be afforded an opportunity to appear  
22 before and be heard by an investigating committee with respect to the  
23 matter; and if the Council after considering the report of the investigating  
24 committee, is satisfied that the person in question should be removed, the  
25 Council may so remove him by an instrument in writing signed on the  
26 directions of the Council.

27 (3) The Vice-Chancellor may, in a case of gross misconduct by a  
28 member of staff which in the opinion of the Vice-Chancellor is prejudicial to  
29 the interest of the University, suspend such member and any such  
30 suspension shall immediately be reported to the Council.



1           (4) Any member of staff may be suspended from duty or his  
2     appointment may be terminated by Council for a good cause and for the  
3     purposes of this subsection "good cause" means-

4           (a) conviction for any offence which the Council considers to be such  
5     as to render the person concerned unfit for the discharge of the functions of his  
6     office;

7           (b) any physical or mental incapacity which the Council, after  
8     obtaining medical advice, considers to be such as to render the person  
9     concerned unfit to continue to hold office;

10          (c) conduct of a scandalous or disgraceful nature which the Council  
11     considers to be such as to render the person concerned unfit to continue to hold  
12     office; or

13          (d) conduct which the Council considers to be such as to constitute  
14     failure or inability of the person concerned to discharge the functions of his  
15     office or to comply with the terms and conditions of his service.

16          (5) Any person suspended pursuant to subsection (3) of this section  
17     shall be on half pay and the Council shall before the expiration of a period of  
18     three months from the date of such suspension consider the case against that  
19     person and come to a decision as to whether to-

20          (a) continue such person's suspension and if so on what terms  
21     (including the proportion of his emoluments to be paid to him);

22          (b) reinstate such person in which case the Council shall restore his  
23     full emoluments with effect from the date of suspension;

24          (c) terminate the appointment of the person concerned in which case  
25     such a person will not be entitled to the proportion of his emoluments withheld  
26     during the period of suspension; or

27          (d) take such lesser disciplinary action against such person (including  
28     the restoration of such proportion of his emoluments that might have been  
29     withheld) as the Council may determine.

30          (6) Where the Council, pursuant to this section, decides to continue a

1 person's suspension or decides to take further disciplinary action against the  
2 person, the Council shall, before the expiration of three months from such  
3 decision come to a final determination in respect of the case concerning such  
4 a person.

5 (7) It shall be the duty of the person by whom an instrument of  
6 removal is signed in pursuance of subsection (1) above to use his best  
7 endeavors to cause a copy of the instrument to be served as soon as  
8 reasonably practicable on the person to whom it relates.

9 (8) Nothing in the foregoing provisions of this section shall prevent  
10 the Council from making regulations for the discipline of staff and workers  
11 of the University as may be appropriate.

12 **18.**-(1) If, on the recommendation of the Vice-Chancellor, it  
13 appears to the Senate that a person appointed as an examiner for any  
14 examination of the University ought to be removed from his office or  
15 appointment, then, the Senate may, after affording the examiner an  
16 opportunity of making representations in person on the matter, direct the  
17 Vice-Chancellor to remove the examiner by an instrument in writing signed  
18 by the Registrar.

Removal of  
Examiners

19 (2) Subject to the provisions of any regulation made pursuant to  
20 section 8 (4) of this Act, the Vice-Chancellor may, on the recommendation  
21 of Senate, appoint an appropriate person as examiner in the place of the  
22 examiner removed.

23 (3) It shall be the duty of the Registrar on signing an instrument of  
24 removal pursuant to this section, to use his best endeavours to cause a copy  
25 of the instrument to be served as soon as reasonably practicable on the  
26 person to whom it relates.

27 **19.**-(1) Subject to the provisions of this section, where it appears to  
28 the Vice-Chancellor that any student is guilty of misconduct, the Vice-  
29 Chancellor may, without prejudice to any other disciplinary powers  
30 conferred on him by Statute or regulations, direct that the-

Discipline of  
Students

1 (a) student shall not, during such period as may be specified in the  
2 direction, participate in such activities of the University or make use of such  
3 facilities of the University as may be so specified;

4 (b) activities of the student shall, during such period as may be  
5 specified in the direction, be restricted in such manner as may be so specified;

6 (c) student be rusticated for such period as may be specified in the  
7 direction.

8 (2) Where a direction is given under subsection (1) paragraphs (c) or  
9 (d) of this section in respect of any student, the student may, within the  
10 prescribed period and in the prescribed manner, appeal against the direction to  
11 the Senate.

12 (3) Where an appeal is brought pursuant to subsection (2) of this  
13 section, the Senate shall, after causing such inquiry to be made in the matter as  
14 the Senate considers just, either confirm or set aside the direction or modify it  
15 in such manner as the Senate thinks fit.

16 (4) The fact that an appeal from a direction is brought pursuant to  
17 subsection (2) of this section shall not affect the operation of the direction while  
18 the appeal is pending.

19 (5) The Vice-Chancellor may delegate his powers under this section  
20 to a disciplinary board consisting of such members of the University as he may  
21 nominate.

22 (6) Nothing in this section shall be construed as preventing the  
23 restriction or termination of a student's activities at the University for conduct  
24 which in the opinion of Senate is prejudicial to the interest of the University or  
25 to its corporate objective or image.

26 (7) A direction under subsection (1) (a) of this section may be  
27 combined with a direction under subsection (1) (b) of this section.

28 **PART V - MISCELLANEOUS AND GENERAL PROVISIONS**

Exclusion or  
discrimination on  
account of race,  
religion, etc.

29 **20.-(1)** No person shall be required to satisfy requirements as to any of  
30 the following matters, that is to say, race (including ethnic grouping) sex, place

1 of birth, family origin, religious or political persuasion, as a condition for  
2 becoming or continuing to be a-

3 (a) student in the University;

4 (b) Holder of any degree, appointment or employment in the  
5 University; or

6 (c) member of anybody established by virtue of this Act.

7 (2) No person shall be subjected to any disadvantage or accorded  
8 any advantage in relation to the University by reference to any of the matters  
9 referred to in subsection (1) of this section.

10 (3) Nothing in subsection (1) of this section shall be construed as  
11 preventing the University from imposing any disability or restriction on any  
12 of the persons specified in subsection (1) of this section where such persons  
13 wilfully refuse or fail on grounds of religious belief to undertake any duty  
14 generally and uniformly imposed on all such persons or any group of them  
15 which duty, having regard to its nature and the special circumstances, is in  
16 the opinion of the University reasonably justifiable in the national interest.

17 **21.**-(1) For the purpose of the Land Use Act (which provides for the  
18 compulsory acquisition of land for public purposes) any purpose of the  
19 University shall be the same as that of the Federation.

Transfer of land  
to the University

20 (2) Where an estate or interest in land is acquired by the  
21 Government pursuant to this section, the Government may, by a certificate  
22 under the hand and seal of the Sports University of Nigeria Abuja or any  
23 other person authorized in that behalf transfer it to the University.

24 **22.** Without prejudice to the provisions of the Land Use Act, the  
25 University shall not dispose of or charge any land or an interest in any land  
26 (including any land transferred to the University by this Act) except with the  
27 prior written consent, either general or special, of the Visitor:

Restriction on  
disposal of land  
by University

28 PROVIDED that such consent shall not be required in the case of  
29 any lease or tenancy at a rack-rent for a term not exceeding twenty-one years

	1	of any lease or tenancy to a member of the University for residential purpose.
Quorum and procedure of bodies established by this Act	2	<b>23.</b> Except as may be otherwise provided by Statute or by Regulation,
	3	the quorum and procedure of any body of persons established by this Act shall
	4	be such as may be determined by that body.
	5	<b>24.-(1)</b> Anybody of persons established by this Act shall, without
Appointment of Committees, etc.	6	prejudice to the generality of the powers of that body, have power to appoint
	7	committees, which need not consist exclusively of members of that body and
	8	authorize a committee established by it to-
	9	(a) exercise on its behalf, such of its functions as it may determine;
	10	and
	11	(b) co-opt members and direct whether or not co-opted members shall
	12	be entitled to vote in that committee.
	13	(2) Any two or more such bodies may arrange for the holding of joint
	14	meetings of those bodies or for the appointment of committees consisting of
	15	members of those bodies, for the purpose of considering any matter within the
	16	competence of those bodies or any of them and either dealing with it or of
	17	reporting on it to those bodies or any of them.
	18	(3) Except as may be otherwise provided by Statute or Regulations,
	19	the quorum and procedure of a committee established or meeting held pursuant
	20	to this section shall be such as may be determined by the body or bodies which
	21	have decided to establish the committee or hold the meeting.
	22	(4) The Pro-Chancellor and the Vice-Chancellor shall be members of
	23	every committee of which the members are wholly or partly appointed by the
	24	Council, (other than a committee appointed to inquire into the conduct of the
	25	officer in question) and the Vice-Chancellor shall be a member of every
	26	committee of which the members are wholly or partly appointed by the Senate.
	27	(5) Nothing in the foregoing provisions of this section shall be
	28	construed as enabling-
	29	(a) statutes to be made otherwise than in accordance with section 11 of
	30	this Act; or

1 (b) the Senate to empower any other body to make Regulations or  
2 to award degrees or other qualifications.

3 **25.-(1)** The seal of the University shall be such as may be  
4 determined by the Council and approved by the Chancellor and the affixing  
5 of the seal shall-

Miscellaneous  
Administrative  
provisions

6 (a) in the case of certificates issued by the University, be  
7 authenticated by the Vice-Chancellor and the Registrar; and

8 (b) in the case of any other document, be authenticated by any  
9 member of Council, the Vice-Chancellor and the Registrar or any other  
10 person authorized by Statute.

11 (2) Any document purporting to be a document executed under the  
12 seal of the University shall be received in evidence and shall, unless the  
13 contrary is proved, be deemed to be so executed.

14 (3) Any contract or instrument which, if made or executed by a  
15 person not being a body corporate, would not be required to be under seal,  
16 may be made or executed on behalf of the University by any person  
17 generally or specially authorized to do so by the Council without seal.

18 (4) The validity of the proceedings of anybody established  
19 pursuant to this Act shall not be affected by-

20 (5) Any member of any such body who has a personal interest in  
21 any matter proposed to be considered by that body shall disclose his interest  
22 to the body and shall not vote on any question relating to that matter.

23 (6) Nothing in section 12 of the Interpretation Act (which provides  
24 for the application, in relation to subordinate legislation, of certain  
25 incidental provisions) shall apply to Statutes or Regulations made pursuant  
26 to this Act.

27 (7) The power conferred by this Act on anybody to make Statute or  
28 Regulations shall include power to revoke or vary any-

29 (a) Statute (including the Statute contained in the Third Schedule to  
30 this Act; or

1 (b) regulation by a subsequent Statute or Regulation as the case may  
2 be;

3 PROVIDED that the Statutes and Regulations may have different  
4 provisions in relation to different circumstances.

5 (8) No stamp or other duty shall be payable in respect of any transfer  
6 of property to the University by virtue of sections 10, 21 and the Second  
7 Schedule to this Act.

8 (9) Any notice or other instrument authorized to be served by virtue of  
9 this Act may, without prejudice to any other mode of service, be served by post.

Interpretation

10 **26.-(1)** In this Act-

11 "appropriate authority" means any person, body or authority authorized by law  
12 to act in a specific or general capacity in relation to a subject-matter;

13 "campus" means any campus which may be established by the University;

14 "college" means any college which may be established by the University;

15 "graduate" means a person on whom a degree (other than an honorary degree)  
16 has been conferred by the University;

17 "gross misconduct" means any act of misconduct and improper behavior that  
18 may be designated as gross misconduct by any Statute or Regulation made,  
19 pursuant to this Act.

20 "Minister" means the Minister charged with responsibility for Agriculture;

21 "misconduct" means any conduct which is prejudicial to the good name of the  
22 University and or discipline and the proper administration of the business of  
23 the University;

24 "notice" means notice in writing;

25 "officer" does not include the Visitor;

26 "prescribed" means prescribed by Statute or Regulation made under this Act;

27 "professor" means a person designated as a professor of the University in  
28 accordance with provisions made in that behalf by Statute or by Regulations;

29 "property" includes rights, liabilities and obligations;

30 "the provisional Council" means the provisional Council appointed for the

1 University by the President with effect from September 2016;  
2 "regulations" means regulations made by the Senate or Council;  
3 "Senate" means the Senate of the University established by the Act;  
4 "Statute" means a Statute made by the University under section 11 of this  
5 Act and in accordance with the provisions of section 12 of this Act;  
6 "the Statutes" means all such Statutes as are in force from time to time;  
7 "teacher" means a person holding a full time appointment as a member of the  
8 teaching or research staff of the University;  
9 "President" means the President of the Federal Republic of Nigeria;  
10 "Constitution" means the Constitution of the Federal Republic of Nigeria;  
11 "undergraduate" means a person in *statu pupilaris* in the University, other  
12 than-  
13 (a) a graduate; and  
14 (b) a person of such description as may be prescribed for the  
15 purposes of this definition.  
16 "the University" the Federal University of Agriculture and Technology,  
17 Funtua incorporated and constituted by this Act; and  
18 "the Bill" means the Federal University of Agriculture and Technology,  
19 Funtua (Establishment, Etc.) Bill.

20 (2) Where in any provision of this Act, it is laid down that proposals  
21 are to be submitted or a recommendation is to be made by one authority to  
22 another through one or more intermediate authorities, it shall be the duty of  
23 every such intermediate authority to forward any proposals or  
24 recommendations received by it pursuant to that provision to the appropriate  
25 authority; but any such intermediate authority may, if it thinks fit, forward  
26 therewith its own comments thereon.

27 **27.** This Bill may be cited as the Federal University of Agriculture and Technology, Funtua (Establishment, Etc.) Bill, 2019. Short Title  
28



1 SCHEDULES

2 FIRST SCHEDULE

3 *Section 3 (2)*

4 PRINCIPAL OFFICERS OF THE UNIVERSITY

5 *The Chancellor*

6 1. The Chancellor shall be appointed by and hold office at the pleasure  
7 of the President.

8 *The Pro-Chancellor*

9 2.-(1) The Pro-Chancellor shall be appointed or removed from office  
10 by the President.

11 (2) Subject to the provisions of this Act, the Pro-Chancellor shall hold  
12 office for a period of four years from the date of his appointment.

13 *The Vice-Chancellor*

14 3. The procedure for the appointment and removal of the Vice-  
15 Chancellor shall be in accordance with the provision of the University  
16 (Miscellaneous Provisions) Act 1993 as amended.

17 *Deputy Vice-Chancellor*

18 4.-(1) There shall be for the University, two Deputy Vice-Chancellors  
19 or such number of Deputy Vice Chancellors as the Council may, from time to  
20 time, deem necessary for the proper administration of the University.

21 (2) The procedure for the appointment and removal of the Deputy  
22 Vice Chancellor shall be in accordance with the provisions of the Universities  
23 {Miscellaneous Provisions} Act 1993 as amended.

24 (3) A Deputy Vice-Chancellor shall-

25 (a) assist the Vice-Chancellor in the performance of his functions;

26 (b) act in place of the Vice-Chancellor when the post of the Vice-  
27 Chancellor is vacant or if the Vice-Chancellor is, for any reason, absent or  
28 unable to perform his functions as Vice-Chancellor; and

29 (c) perform such other functions as the Vice-Chancellor or the  
30 Council may, from time to time, assign to him.

*Office of the Registrar, Bursar and University Librarian*

5.-(1) There shall be for the University, a Registrar, who shall be the Chief Administrative Officer of the University and shall be responsible to the Vice-Chancellor for the day-to-day administration of the University except as regards matters for which the Bursar is responsible in accordance with paragraph 6 (2) below.

(2) The person holding the office of Registrar shall by virtue of that office be Secretary to the Council, the Senate, Congregation and Convocation.

(3) The Registrar shall hold office for such period and on such terms and conditions as to emoluments as may be specified in his letter of appointment.

6.-(1) There shall be for the University, the following Principal Officers in addition to the Registrar, that is-

(a) the Bursar; and

(b) the University Librarian.

(2) The Bursar shall be the Chief Financial Officer of the University and shall be responsible to the Vice-Chancellor for the day-to-day administration and control of the financial affairs of the University.

(3) The University Librarian shall be responsible to the Vice-Chancellor for the administration of the University Library and the co-ordination of all library services in the University and its campuses, colleges, faculties, schools, departments and institutes and other teaching or research units.

(4) The Bursar and the University Librarian-

(a) shall each hold office for such period and on such terms and conditions as to emoluments as may be specified in his letter of appointment.

*Other Officers of the University*

7. There shall be for the University, a Director of Works, who shall

1 be responsible to the Vice Chancellor for the administration of the Works  
2 Department. He shall be responsible for all works, services and maintenance of  
3 University facilities.

4 8. There shall be for the University, a Director of Health Services,  
5 who shall be responsible to the Vice Chancellor for the administration of the  
6 Health Centre. He shall be the Chief Medical Officer of the University and  
7 shall coordinate all matters relating to the health of all staff and students.

8 *Resignation and re-appointment*

9 9.-(1) Any officer mentioned in the foregoing provisions of this  
10 schedule may resign his office in-

11 (a) the case of the Chancellor or Pro-Chancellor, by notice to the  
12 Visitor;

13 (b) the case of the Vice-Chancellor by notice to the Council which  
14 shall immediately notify the Minister; and

15 (2) A person who has ceased to hold an office so mentioned otherwise  
16 than by removal for misconduct shall be eligible for re-appointment to that  
17 office.

18 **SECOND SCHEDULE**

19 *Section 10 (2)*

20 **TRANSITIONAL PROVISIONS AS TO PROPERTY, FUNCTIONS, ETC.**

21 *Transfer of Property to the University*

22 1. Without prejudice to the generality of Section 10(1) of this Act-

23 (a) the reference in the subsection to property held by the provisional  
24 Council and the University shall include a reference to the right to receive and  
25 give a good discharge for any grants or contributions which may have been  
26 voted or promised to the provisional Council and the University; and

27 (b) all outstanding debts and liabilities of the provisional Council  
28 shall become debts and liabilities of the University established by this Act.

29 2.-(1) All agreements, contracts, deeds and other instruments to  
30 which the provisional Council was a party shall, so far as possible and subject

1 to any necessary modifications, have effect as if the University established  
2 by this Act had been a party to it in place of the provisional Council.

3 (2) Documents not falling within sub-paragraph (I) above,  
4 including enactments, which refer whether specially or generally to the  
5 provisional Council shall be construed in accordance with that  
6 subparagraph so far as applicable.

7 (3) Any legal proceedings or application to any authority pending  
8 by or against the provisional Council may be continued by or against the  
9 University established by this Act.

#### 10 *Registration of Transfers*

11 3.-(1) If the law in force at the place where any property transferred  
12 by this Act is situated provides for the registration of transfers of property of  
13 the kind in question (whether by reference to an instrument of transfer or  
14 otherwise), the law shall, so far as it provides for alterations of a register (but  
15 not for avoidance of transfers, the payment of fees of any other matter)  
16 apply, with the necessary modifications to the transfer of the property in  
17 question.

18 (2) It shall be the duty of the body to which any property is  
19 transferred by this Act to furnish the necessary particulars of the transfer to  
20 the proper officer of the registration authority, and of that officer to register  
21 the transfer accordingly.

22 4.-(1) The first meeting of the Council shall be convened by the  
23 Pro-Chancellor on such date and in such manner as he may determine.

24 (2) The persons who were members of the provisional Council  
25 shall be deemed to constitute the Council until the date when the Council set  
26 up under the Third Schedule to this Act must have been duly constituted.

27 (3) The first meetings of the Senate as constituted by this Act shall  
28 be convened by the Vice-Chancellor on such date and in such manner as he  
29 may determine.

30 (4) The persons who were members of the Senate immediately nto

1 before the coming into force of this Act shall be deemed to constitute the Senate  
2 of the University until the date when the Senate as set up under the Third  
3 Schedule of this Act must have been duly constituted.

4 (5) Subject to any regulations which may be made by the Senate after  
5 the date on which this Act is made, the faculties, faculty boards and students of  
6 the University immediately before the coming into force of this Act shall on  
7 that day become faculties, faculty boards and students of the University as  
8 established by this Act.

9 (6) Persons who were deans or associate deans of faculties or  
10 members of faculty boards shall continue to be deans or associate deans or  
11 become members of the corresponding faculty boards, until new appointment  
12 are made in pursuance of the Statutes under this Act.

13 5. Any person who was a member of the staff of the University as  
14 established or was otherwise employed by the provisional Council shall be  
15 employed at the University on such designation, status and functions which  
16 correspond as nearly as possible to those which pertained to him as a member  
17 of that staff or as such an employee.

18 6. Questions as to the scope of the responsibilities of the aforesaid  
19 officers shall be determined by the Vice-Chancellor.

20 THIRD SCHEDULE

21 *Section 11 (3)*

22 FEDERAL UNIVERSITY OF AGRICULTURE AND TECHNOLOGY, FUNTUA

23 STATUTE NO. 1

24 Articles:

- 25 1. The Council.
- 26 2. Finance and General Purpose Committee
- 27 3. The Senate.
- 28 4. The Congregation.
- 29 5. Convocation.
- 30 6. Organization of Faculties and the Branches thereof.

1 7. Faculty Board.

2                    8. The Dean of the Faculty.

3 9. Selection of Certain Principal and other key officers.

4 10. Creation of Academic Post.

5 11. Appointment of Academic Staff.

6 12. Appointment of Administrative and Technical Staff.

7 *The Council*

(1) Any member of Council holding office pursuant to section 6 (e) (f) (g) or (h) of this Act may, by notice to the Council resign his office.

(2) A member of Council holding office pursuant to section 6 (e) (f) (g) or (h) of this Act shall, unless he previously vacates it, vacate that office on the expiration of a period of four years starting from 1st August in the year in which he was appointed.

(3) Where a member of Council holding office pursuant to section 6 (e) (f) (g) or (h) of this Act vacates office before the expiration of his tenure, the body that appointed him may appoint a successor to hold office for the residue of his unexpired term.

(4) A person ceasing to hold office as a member of Council otherwise than by removal for misconduct shall be eligible for reappointment for only one further period of four years.

(5) The quorum of the Council shall be five, at least one of whom shall be a member pursuant to Section 6 (d) and (e) of this Act.

(6) If the Pro-Chancellor is not present at a meeting of the Council, the members present at the meeting may appoint one of them to be the Chairman at that meeting, and subject to section 5 of this Act and the provisions of this paragraph the Council may regulate its own procedure.

(7) Where the Council desires to obtain advice with respect to any particular matter, it may co-opt not more than two persons for that purpose; and the persons co-opted may take part in the deliberations of the Council at any meeting but shall not be entitled to vote.

(8) The Council constituted by this Act shall have a four year tenure from the date of its inauguration, provided that where a Council is found to be incompetent and corrupt, it shall be dissolved by the visitor and a new Council shall be immediately constituted for the effective functioning of the University.

(9) The powers of the Council shall be exercised in accordance with the laws and Statutes of the University, and to that extent, establishment circulars that are inconsistent with the laws and Statutes of the University shall not apply to the University.

9 *The Finance and General Purpose Committee*

10                   2.-(1) The Finance and General Purpose Committee of the Council  
11   shall consist of-

12 (a) the Pro-Chancellor, who shall be the Chairman of the committee at  
13 any meeting at which he is present;

14 (b) the Vice-Chancellor and a Deputy Vice-Chancellor;

(c) six other members of the Council appointed by the Council two of whom shall be selected from among the four members of the Council appointed by the Senate and one of whom shall be selected from among members of the Council appointed by the congregation; and

(d) the Permanent Secretary, Federal Ministry of Agriculture or, in his absence, such member of his Ministry as he may designate to represent him.

21 (2) The quorum of the Committee shall be six.

22 (3) Subject to any directions given by the Council, the committee may  
23 regulate its own procedure.

24 *The Senate*

25            3.-(1) There shall be a Senate for the University consisting of:

26 (a) the Vice-Chancellor;

27 (b) the Deputy Vice-Chancellor;

28 (c) all Professors of the University;

29 (d) all Deans, Provosts and Directors of Academic units of the  
30 University;

1 (e) all Heads of Academic Departments, Units and Research  
2 Institutes of the University;  
3 (f) the University Librarian; and  
4 (g) academic members of the congregation who are not Professors  
5 as specified in the Laws of the University.

6 (2) The Vice-Chancellor shall be the chairman at all meetings of the  
7 Senate when he is present and in his absence, one of the Deputy Vice-  
8 Chancellors appointed by him shall be the chairman at the meeting.

9 (3) The quorum of the Senate shall be one-quarter (or the nearest  
10 whole number less than one quarter), and subject to paragraph (2) above the  
11 Senate may regulate its own procedure.

12 (4) If so requested in writing by any ten members of the Senate, the  
13 Vice-Chancellor, or in his absence a person duly appointed by him, shall  
14 convene a meeting of the Senate to be held not later than the tenth day  
15 following that on which the request was received.

16 *Congregation*

17 4.-(1) Congregation shall consist of-

18 (a) the Vice-Chancellor and the Deputy Vice-Chancellor;  
19 (b) the full time members of the academic staff;  
20 (c) the Registrar;  
21 (d) the Bursar; and  
22 (e) every member of the administrative and technical staff who  
23 holds a degree of any University recognized for the purpose of this Statute  
24 by the Vice-Chancellor, not being an honorary degree.

25 (2) Subject to section 5 of this Act, the Vice-Chancellor shall be the  
26 Chairman at all meetings of congregation when he is present, and in his  
27 absence one of the Deputy Vice Chancellors appointed by him shall be the  
28 chairman at the meeting.

29 (3) The quorum of congregation shall be one-third (or the nearest  
30 whole number to one-third) of the total number of members of congregation



1 or fifty, whichever is less.

2 (4) A certificate signed by the Vice-Chancellor specifying-

3 (a) the total number of members of Congregation for the purposes of  
4 any particular meeting or meetings of Congregation; or

5 (b) the names of the persons who are members of Congregation  
6 during a particular period;

7 shall be conclusive evidence of that number or as the case may be of the names  
8 of those persons.

9 (5) Subject to the provisions of this schedule, congregation may  
10 regulate its own procedure.

11 (6) Congregation shall be entitled to express by resolution or  
12 otherwise its opinion on all matters affecting the interest and welfare of the  
13 University and shall have such other functions in addition to the function of  
14 electing a member of the Council, as may be provided by Statute or  
15 Regulations.

16 *Convocation*

17 5.-(1) Convocation shall consist of-

18 (a) the Officers of the University mentioned in Schedule 1 to this Act;

19 (b) all teachers within the meaning of this Act; and

20 (c) all other persons whose names are registered in accordance with  
21 paragraph (2) below.

22 (2) A person shall be entitled to have his name registered as a member  
23 of convocation if he-

24 (a) is either a graduate of the University or a person satisfying such  
25 requirements as may be prescribed for the purposes of this paragraph; and

26 (b) applies for the registration of his name in the prescribed manner  
27 and pays the prescribed fee.

28 (3) Regulations shall provide for the establishment and maintenance  
29 of a register for the purpose of this paragraph and, subject to paragraph (3)  
30 below, may provide for the payment from time to time of further fees by

1 persons whose names are on the register and for the removal from the  
2 register of the name of any person who fails to pay those fees.

3 (4) The person responsible for maintaining the register shall,  
4 without the payment of any fees, ensure that the names of all persons who  
5 are for the time being members of convocation by virtue of paragraph (1) (a)  
6 or (b) of this paragraph are entered and retained on the register.

7 (5) A person who reasonably claims that he is entitled to have his  
8 name on the register shall be entitled on demand to inspect the register, or a  
9 copy of the register at the principal offices of the University at all reasonable  
10 times.

11 (6) The register shall, unless the contrary is proved, be sufficient  
12 evidence that any person named therein is, and that any person not named  
13 therein is not, a member of convocation; but for the purpose of ascertaining  
14 whether a particular person was such a member on a particular date, any  
15 entries in and deletions from the register made on or after that date shall be  
16 disregarded.

17 (7) The quorum of convocation shall be fifty or one-third (or the  
18 whole number nearest to one-third) of the total number of members of  
19 convocation whichever is less.

20 (8) Subject to section 5 of this Act, the Chancellor shall be  
21 chairman at all meetings of convocation when he is present, and in his  
22 absence the Vice Chancellor shall be the chairman at the meeting.

23 (9) Convocation shall have such functions, in addition to the  
24 function of appointing a member of the Council, as may be provided by  
25 statute.

26 *Organisation of Faculties and Branches thereof*

27 6. Each Faculty shall be divided into such number of branches as  
28 may be prescribed.

29 7.-(1) There shall Be established in respect of each Faculty, a  
30 Faculty Board, which, subject to the provisions of this Act, and subject to the

1 directions of the Vice-Chancellor, shall-

2 (a) regulate the teaching and study of, and the conduct of  
3 examinations connected with the subjects assigned to the faculty;

4 (b) deal with other matters assigned to it by Statute, by the Vice-  
5 Chancellor or by the Senate; and

6 (c) advise the Vice-Chancellor or Senate on any matter referred to it  
7 by the Vice-Chancellor or Senate.

8 (2) Each Faculty Board shall consist of-

9 (a) the Vice-Chancellor;

10 (b) the persons severally in charge of the branches of the faculty;

11 (c) such number of the teachers assigned to the faculty and having the  
12 prescribed qualifications as the Board may determine; and

13 (d) such persons whether or not members of the University as the  
14 Board may determine with the general or special approval of Senate.

15 (3) The quorum of the Board shall be eight members or one-quarter of  
16 the members of the Board for the time being whichever is greater.

17 (4) Subject to the provisions of this statute and to any provision made  
18 by regulations in that behalf, the Board may regulate its own procedure.

19 *The Dean of the Faculty*

20 8.-(1) The Dean of a faculty shall be a professor elected by the Faculty  
21 Board and such Dean shall hold office for a term of two years. He will be  
22 eligible for re-election for another term of two years after which he may not be  
23 elected again until two years have elapsed.

24 (2) If there is no professor in a faculty, the Vice-Chancellor shall  
25 appoint an Acting Dean who shall not be below the rank of Senior Lecturer for  
26 the faculty, who will act for a period of one year in the first instance, renewable  
27 for another one year only.

28 (3) In the absence of the Vice-Chancellor, the Dean shall be the  
29 chairman at all meetings of the Faculty Board when he is present and he shall be  
30 a member of all committees and other boards appointed by the faculty.

1                   (4) The Dean of a faculty shall exercise general superintendence  
2                   over the academic and administrative affairs of the faculty and it shall be the  
3                   function of the Dean to present to the convocation for the conferment of  
4                   Degrees, persons who have qualified for the Degrees of the University at  
5                   examinations held in the branches of learning for which responsibility is  
6                   allocated to that faculty.

7                   (5) There shall be a committee to be known as the Committee of  
8                   Deans which shall consist of all the Deans of the several faculties and that  
9                   committee shall advise the Vice-Chancellor on all academic matters and on  
10                  particular matters referred to the Committee by the Senate.

11                  (6) The Dean of a faculty may be removed from office for a good  
12                  cause by the Faculty Board after a vote would have been taken at a meeting  
13                  of the Board, and in the event of a vacancy occurring following the removal  
14                  of the Dean, an Acting Dean may be appointed by the Vice-Chancellor  
15                  provided that at the next faculty board meeting an election shall be held for a  
16                  new Dean.

17                  (7) In this article, "good cause" has the same meaning as in section  
18                  17 (4) of this Act.

19                               *Selection of Certain Principal and other key Officers*

20                  9.-(1) When a vacancy occurs in the Office of the Registrar, Bursar,  
21                  the University Librarian, Director of Works or Director of Health Services, a  
22                  Selection Board shall be constituted by the Council and shall consist of-

- 23                               (i) the Pro-Chancellor;  
24                               (ii) the Vice-chancellor;  
25                               (iii) two members appointed by the Council, not being members of  
26                  Senate; and  
27                               (iv) two members appointed by the Senate not being members of  
28                  Council.

29                  (2) The Selection Board, after making such inquiries as it thinks fit,  
30                  shall recommend a candidate to the Council for appointment to the vacant

1 office, and after considering the recommendation of the Board the Council may  
2 make an appointment to that office.

3 (3) A person appointed to the office of Director of Works or Director  
4 of Health Services shall hold office for such period and on such terms and  
5 conditions as may be specified in his letter of appointment.

6 *Creation of Academic Post*

7 10. Recommendation for the creation of posts other than those  
8 mentioned in paragraph 9 of this Schedule shall be made by the Senate to the  
9 Council through the Finance and General Purposes Committee.

10 *Appointment of Academic Staff*

11 11. Subject to this Act and the Statutes derived from it, the filling of  
12 vacancies in academic posts (including newly created ones) shall be as  
13 prescribed from time to time by Statutes.

14 *Appointment of Administrative and Technical Staff*

15 12.-(1) The administrative and technical staff of the University, other  
16 than those mentioned in paragraph 9 of this schedule shall be appointed by the  
17 Council or on its behalf by the Vice-Chancellor or the Registrar in accordance  
18 with any delegation of powers made by the Council in that behalf.

19 (2) In the case of administrative or technical staff that has close and  
20 important contacts with the academic staff, there shall be Senate participation  
21 in the process of selection.

EXPLANATORY MEMORANDUM

This Bill seeks to establish the Federal University of Agriculture and Technology, Funtua to make comprehensive provisions for its due management and administration.

FOR

AN ACT TO ESTABLISH THE FEDERAL UNIVERSITY, WUKARI AND TO MAKE  
COMPREHENSIVE PROVISIONS FOR DUE MANAGEMENT AND  
ADMINISTRATION AND FOR OTHER RELATED MATTERS, 2019

*Sponsored Senator Bwacha, Emmanuel*

[ ] Commencement

BE IT ENACTED by the National of the Federal Republic of Nigeria as follows-

## PART 1 - ESTABLISHMENT, CONSTITUTION AND FUNCTIONS OF

## FEDERAL UNIVERSITY, WUKARI

**1.-(1)** There is established the Federal University, Wukari (in this Establishment Act referred to as "the University").

## 2. The University-

## Objects of the University

(a) shall be a body corporate with perpetual succession and a common seal; and

(b) may sue or be sued in its corporate name.

(2) The objects of the University shall be to:

(a) encourage the advancement of learning and to hold out to all persons without distinction of race, creed, sex or political conviction the opportunity of acquiring higher and liberal education;

(b) Provide courses of instruction and other facilities for the pursuit of learning in all its branches, and to make those facilities available on proper terms to such persons as are equipped to benefit from them;

(c) encourage and promote scholarship and conduct research in restricted fields of learning and human endeavour;

(d) relate its activities to the social, cultural and economic needs of the people of Nigeria; and

(e) undertake other activities appropriate for a University of the

	1	highest standard
Constitution of members of Council	2	<b>3.-(1)</b> The University shall consist of-
	3	(a) a Chancellor;
	4	(b) a Pro-Chancellor and a Council;
	5	(c) a Vice Chancellor and a Senate;
	6	(d) a Deputy Vice Chancellor;
	7	(e) a body to be called Congregation;
	8	(f) a body to be called Convocation;
	9	(g) the campuses and colleges of the University;
	10	(h) the faculties, schools, institutes and other teaching and research
	11	units of the University;
	12	(i) the persons holding the offices constituted by the First Schedule to
	13	this Act other than those mentioned in paragraphs (a) to (c) of this subsection;
	14	(j) all graduates and undergraduates; and
	15	(k) all other persons who are members of the University in accordance
	16	with provisions made by Statute in that behalf.
	17	(2) The First Schedule to this Act shall have effect with respect to the
	18	Principal Officers of the University mentioned therein.
	19	(3) Provision shall be made by Statute with respect to the constitution
	20	of the following bodies, namely:
	21	(a) the Council;
	22	(b) the Senate;
	23	(c) the Congregation; and
	24	(d) the Convocation.
Powers of the University	25	<b>4.-(1)</b> For the carrying out of its objects as specified in Section 2 of
	26	this Act, the University shall have power to-
	27	(a) establish such campuses, colleges, faculties, institutes, schools,
	28	extra-mural departments and other teaching and research units within the
	29	University as may from time to time seem necessary or desirable, subject to the
	30	approval of the National Universities Commission;

1 (b) institute professorships, readerships and associate  
2 professorships, lectureships and other posts and offices and to make  
3 appointments thereto;

4 (c) institute and award fellowships, scholarships, exhibitions,  
5 bursaries, medals, prizes and other titles, distinctions, awards and forms of  
6 assistance;

7 (d) provide for the residence, discipline and welfare of members  
8 of the University;

9 (e) hold examinations and award degrees, diplomas, certificates  
10 and other distinctions to persons who have pursued a course of study  
11 approved by the University and have satisfied such other requirements as the  
12 University may lay down;

13 (f) award honorary degrees, fellowships or academic titles;

14 (g) demand and receive from any student or any other person  
15 attending the University for the purpose of instruction such fees as the  
16 University may from time to time determine, subject to the overall directives  
17 of the appropriate authority;

18 (h) subject to section 22 of this Act, to acquire, hold, grant, charge  
19 or otherwise deal with or dispose of movable and immovable property  
20 wherever situated;

21 (i) accept gifts, legacies and donations, but without obligation to  
22 accept the same for a particular purpose unless it approves the terms and  
23 conditions attaching thereto;

24 (j) enter into contracts, establish trusts, act as trustee, solely or  
25 jointly with any other person, and employ and act through agents;

26 (k) erect, provide, equip and maintain libraries, laboratories,  
27 lecture halls, halls of residence, refectories, sports grounds, playing fields  
28 and other buildings or things necessary, suitable or convenient for any of the  
29 objects of the University;

30 (l) hold public lectures and undertake printing, publishing and



1 book selling;

2 (m) subject to any limitations or conditions imposed by Statute, to  
3 invest any moneys appertaining to the University by law of endorsement,  
4 whether for general or special purposes, and such other moneys as may not be  
5 immediately required for current expenditure, in any investments or securities  
6 or in the purchase or improvement of land, with power from time to time to vary  
7 any such investments and to deposit any moneys for the time being un-invested  
8 with any bank on deposit or current account;

9 (n) borrow, whether on interest or not, and if need be, upon the  
10 security of any or all of the property movable or immovable of the University,  
11 such moneys as the Council may from time to time in its discretion find  
12 necessary or expedient to borrow or to guarantee any loan, advances or credit  
13 facilities;

14 (o) make gifts for any charitable purpose;

15 (p) do anything which it is authorized or required by this Act or by any  
16 other Statute to do; and

17 (q) do all such acts or things, whether or not incidental to the  
18 foregoing powers, as may advance the objects of the University.

19 (2) Subject to the provisions of this Act and of the Statutes made  
20 there under and without prejudice to Section 9 (2) of this Act, the powers  
21 conferred on the University by subsection (1) of this section shall be  
22 exercisable on behalf of the University by the Council or by the Senate or in any  
23 other manner which may be authorized by this Act.

Functions of  
the Chancellor  
and Pro-Chancellor

24 **5.-(1)** The Chancellor shall in relation to the University, take  
25 precedence before all other members of the University, and when he is present  
26 shall preside at all meetings of convocation held for conferring degrees.

27 (2) The Pro-Chancellor shall, in relation to the University, take  
28 precedence before all other members of the University except the Chancellor,  
29 and except for the Vice Chancellor when acting as Chairman of Congregation  
30 or Convocation, and the Pro-Chancellor shall when he is present, be the

1 Chairman at all meetings of the Council.

2 **6.-(1)** There shall be a Council for the University consisting of:

Establishment  
and composition  
of Council

3 (a) the Pro-Chancellor;

4 (b) the Vice-Chancellor;

5 (c) the Deputy Vice-Chancellor;

6 (d) one person from the Federal Ministry responsible for  
7 Education;

8 (e) Four persons representing a variety of interest and broadly  
9 representative of the whole Federation to be appointed by the President;

10 (f) four persons appointed by the Senate from among its members;

11 (g) two persons appointed by the Congregation from among its  
12 members; and

13 (h) one person appointed by Convocation from among its  
14 members

15 (2) Persons to be appointed to the Council shall be persons of  
16 proven integrity, knowledgeable and familiar with the affairs and tradition  
17 of the University.

18 **7.-(1)** Subject to the provisions of this Act relating to the Visitor,  
19 the Council shall be the Governing Body of the University and shall be  
20 charged with the general control and superintendence of the policy, finances  
21 and property of the University, including its public relations.

Functions of the  
Council and its  
Finance and  
General purpose

22 (2) There shall be a Committee of the Council to be known as the  
23 Finance and General Purposes Committee, which shall, subject to the  
24 directions of the Council, exercise control over the property and expenditure  
25 of the Council as the Council may from time to time delegate to it.

26 (3) Provision shall be made by Statute with respect to the  
27 constitution of the Finance and General Purposes Committee.

28 (4) The Council shall ensure proper accounts of the University are  
29 kept and that the accounts of the University are audited annually by auditors  
30 appointed by the Council from the list and in accordance with guidelines

1 supplied by the Auditor-General of the Federation, and that an annual report is  
2 published by the University together with certified copies of the said accounts  
3 as audited.

4 (5) Subject to this Act and the Statutes, the Council and the Finance  
5 and General Purposes Committee may each make rules for the purpose of  
6 exercising any of their respective functions or of regulating their own  
7 procedure.

8 (6) Rules made under subsection (5) of this section by the Finance and  
9 General Purposes Committee shall not come into force unless approved by the  
10 Council, and where any rule so made by the Committee conflict with any  
11 directions given by the Council (whether before or after the coming into force  
12 of the rules in question), the direction of the Council shall prevail.

13 (7) There shall be paid to the members of the Council, the Finance and  
14 General Purposes Committee and of any other Committee set up by the  
15 Council, allowances in respect of travelling and other reasonable expenses, at  
16 such rates as may from time to time be fixed by extant government circulars.

17 (8) The Council shall meet as and when necessary for the performance  
18 of its functions under this Act, and shall meet at least four times every year.

19 (9) If required in writing by any five members of the Council, the  
20 Chairman shall within twenty-eight days after the receipt of such request call a  
21 meeting of the Council;

22 PROVIDED that if after 28 days of the receipt or delivering to him of  
23 such request, the chairman fails or neglects to call a meeting, the Registrar shall  
24 within 14 days thereof, cause a meeting of the Council to be convened for that  
25 purpose. The request shall specify the business to be considered at the meeting  
26 and no business not so specified shall be transacted at that meeting.

Functions of  
the Senate t

27 **8.-(1)** Subject to section 5 of this Act and subsections (3) and (4) of  
28 this section and to the provisions of this Act relating to the Visitor, it shall be the  
29 general function of the Senate to organize and control teaching in the  
30 University, admission to Post-graduate courses and other admission of

1 students, the discipline of students and to promote research in the  
2 University.

3 (2) Without prejudice to the generality of the provisions of  
4 subsection (1) of this section, it shall in particular be the function of the  
5 Senate to make provision for the-

6 (a) establishment, organization and control of campuses, colleges,  
7 faculties, departments, schools, Institutes and other teaching and research  
8 units of the University, and the allocation of responsibility for different  
9 branches of learning;

10 (b) organization and control of courses of study in the University  
11 and of the examinations held in conjunction with those courses, including  
12 the appointment of examiners, both internal and external;

13 (c) award of degrees, and such other qualifications as may be  
14 prescribed, in connection with examinations conducted by the University;

15 (d) making or recommendations to the Council with respect to the  
16 award to any person of an honorary fellowship or honorary degree or the title  
17 of professor emeritus;

18 (e) establishment, organization and control of halls of residence  
19 and similar institutions in the University;

20 (f) supervision of the welfare of students in the University and the  
21 regulation of their conduct;

22 (g) granting of fellowships, scholarships, prizes and similar awards  
23 in so far as the awards are within the control of the University; and

24 (h) determination of what description of dress shall be academic  
25 dress for the purposes of the University, and regulating the use of academic  
26 dress.

27 (3) The Senate shall not establish any new campus, college,  
28 faculty, department, school, institute or other teaching and research units of  
29 the University, or any hall of residence or similar institution at the  
30 University without the approval of the Council.

1 (4) (a) Subject to this Act and the Statutes, the Senate may make  
 2 regulations for the purpose of exercising any function conferred on it either by  
 3 the provisions of this section or for the purpose of providing for any matter for  
 4 which provision by regulation is authorized or required by this Act or by  
 5 Statute;

6 (b) The Senate shall, by regulation, provide that at least one of the  
 7 persons appointed as examiners at each final or professional examination held  
 8 in conjunction with any course of study in the University is not a teacher at the  
 9 University but is a teacher at the branch of learning to which the course relates  
 10 in some other University of high repute.

11 (5) Subject to a right of appeal to the Council from a decision of the  
 12 Senate under this subsection, the Senate may deprive any person of any degree,  
 13 diploma or other award of the University which has been conferred on him if  
 14 after due enquiry he is shown to have been guilty of any dishonorable or  
 15 scandalous conduct in gaining admission into the University or obtaining that  
 16 award.

Functions of  
the Vice-Chancellor

17 9.-(1) The Vice-Chancellor shall, in relation to the University, take  
 18 precedence before all other members of the University except the Chancellor  
 19 and, subject to section 5 of this Act, the Pro-Chancellor and any other person  
 20 for the time being acting as Chairman of the Council.

21 (2) Subject to the provisions of this Act, the Vice-Chancellor shall  
 22 have general function, in addition to any other functions conferred on him by  
 23 this Act or otherwise, of directing the activities of the University, and shall to  
 24 the exclusion of any other person or authority be the chief executive and  
 25 academic officer of the University and ex-officio Chairman of the Senate.

## 26 PART II - TRANSFER OF PROPERTY

Transfer of  
Property

27 10.-(1) All property held by or on behalf of the Provisional Council  
 28 shall, by virtue of this subsection and without further assurance, vest in the  
 29 University and be held by it for the purpose of the University.

30 (2) The provisions of the Second Schedule to this Act shall have effect

1 with respect to the transfer of property by this section and to matters arising  
2 therefrom and with respect to other matters mentioned in that Schedule.

3 PART III - STATUTES OF THE UNIVERSITY

4 11.-(1) Subject to this Act, the University may make Statutes for  
5 any of the following purposes: Power of the  
University to  
make Statutes

6 (a) making provision with respect to the composition and  
7 constitution of any authority of the University;

8 (b) specifying and regulating the powers and duties of any  
9 authority of the University, and regulating any other matter connected with  
10 the University or any of its authorities;

11 (c) regulating the admission of students where it is done by the  
12 University, and their discipline and welfare;

13 (d) determining whether any particular matter is to be treated as an  
14 academic or non-academic matter for the purposes of this Act and of any  
15 Statute, regulation or other instrument made there-under; and

16 (e) making provision for other matters for which provision by  
17 Statute is authorized or required by this Act.

18 (2) Subject to section 25 (6) of this Act, the Interpretation Act shall  
19 apply in relation to any Statute made under this section as it applies to a  
20 subsidiary instrument within the meaning of section 27 (1) of that Act.

21 (3) The Statute contained in the Third Schedule to this Act shall be  
22 deemed to have come into force on the commencement of this Act and shall  
23 be deemed to have been made under this section by the University.

24 (4) The power to make Statute conferred by this section shall not  
25 be prejudiced or limited in any way by reason of the inclusion or omission of  
26 any matter in or from the Statute contained in the Third Schedule to this Act  
27 or any subsequent Statute.

28 12.-(1) The power of the University to make Statutes shall be  
29 exercised in accordance with the provisions of this section. Mode of  
exercising the  
power to make  
Statutes

30 (2) A proposed Statute shall not have the force of law until it has

1       been approved at a meeting of the :

2               (a) Senate, by the votes of not less than two thirds of the members  
3       present and voting; and

4               (b) Council by the votes of not less than two thirds of the members  
5       present and voting;

6               (3) A proposed Statute may originate either in the Senate or Council,  
7       and may be approved as required by subsection (2) of this section by both  
8       bodies in no particular order.

9               (4) A Statute which :

10              (a) makes provision for or alters the composition or constitution of the  
11       Council, the Senate or any other authority of the University; or

12              (b) provides for the establishment of a new campus or college or for  
13       the amendment or revocation of any Statute whereby a campus or college is  
14       established; Shall not come into operation unless it has been approved by the  
15       Visitor.

16              (5) For the purpose of section 2 (2) of the Interpretation Act, a Statute  
17       shall be treated as being made on the date on which it is approved by the  
18       Council and the Senate in accordance with subsection (3) of this section or in  
19       the case of a Statute falling within subsection (4) of this section, on the date on  
20       which it is approved by the President.

Proof of Statute

21              **13.** A Statute may be proved in any court by the production of a copy  
22       thereof bearing or having affixed to it a certificate signed by the Vice-  
23       Chancellor or the Registrar to the effect that the copy is a true copy of a Statute of  
24       that University.

Power to decide  
the meaning  
of Statute

25              **14.-(1)** In the event of any doubt or dispute arising at any time as to  
26       the meaning of any provision of a Statute, the matter may be referred to the  
27       Visitor, who shall take such advice and make such decision thereon as he deems  
28       fit.

29              (2) The decision of the Visitor on any matter referred to him under this  
30       section shall be binding upon the authorities, staff and students of the

1 University and where any question as to the meaning of any provision of a  
2 statute has been decided by the Visitor under this section, no question as to  
3 the meaning of that provision shall be entertained by any other authority in  
4 Nigeria:

5 PROVIDED that nothing in this subsection shall affect the power of  
6 a court of competent jurisdiction to determine whether any provision of a  
7 statute is wholly or partly void as being ultra vires or as being inconsistent  
8 with the Constitution.

9 (3) The foregoing provisions of this section shall apply in relation  
10 to any doubt or dispute as to whether any matter is, for the purposes of this  
11 Act, academic or non-academic matter as they apply in relation to any such  
12 doubt or dispute as is mentioned in subsection (1) of this section, and  
13 accordingly the reference in subsection (2) of this section to any question as  
14 to the meaning of any provision of a statute shall include references to any  
15 question as to whether any matter is for the said purposes an academic or  
16 non-academic matter.

17 PART IV - SUPERVISION AND DISCIPLINE

18 **15.-(1)** The President shall be the Visitor of the University.

Supervision  
and Discipline

19 (2) The Visitor shall as often as the circumstances may require, not  
20 being less than once every five years, conduct a visitation of the University  
21 or direct that such a visitation be conducted by such persons as the Visitor  
22 may deem fit and in respect of any of the affairs of the University.

23 (3) It shall be the duty of the bodies and persons comprising the  
24 University to:

25 (a) make available to the Visitor, and to any other persons  
26 conducting a visitation in pursuance of this section, such facilities and  
27 assistance as he or they may reasonably require for the purpose of the  
28 visitation; and

29 (b) give effect to any instructions consistent with the provisions of



Removal of  
certain Members  
of the Council

1 this Act which may be given by the Visitor in consequence of the  
2 visitation.

3 **16.**-(1) If it appears to the Council that a member (other than the Pro-  
4 Chancellor or the Vice-Chancellor) should be removed from office on grounds  
5 of misconduct or inability to perform the functions of his office, the Council  
6 shall make a recommendation to that effect through the Minister to the Federal  
7 Executive Council and if the Federal Executive Council, after making such  
8 enquiries (if any) as may be considered necessary, approves the  
9 recommendation it may direct the removal of the member from office.

10 (2) It shall be the duty of the Minister to use his best endeavors to  
11 cause a copy of the instrument embodying a direction under subsection (1) of  
12 this section to be served as soon as reasonably practicable on the person to  
13 whom it relates.

Removal and  
Discipline of  
Academic,  
Administrative  
and Professional  
Staff

14 **17.**-(1) If it appears to the Council that there are reasons for believing  
15 that any person employed as a member of the academic, administrative or  
16 professional staff of the University, other than the Vice-Chancellor, should be  
17 removed from office or on grounds of misconduct or inability to perform the  
18 functions of his office Council shall-

19 (a) give notice of those reasons to the person in question;

20 (b) afford such person an opportunity of making representation in  
21 person on the matter to the Council; and

22 (c) take a decision to terminate or not to terminate the appointment.

23 (2) If the affected staff or any three members of the Council so  
24 request within a period of one month from the date of receipt of the notice of the  
25 Council's decision, the Council shall make arrangements for:

26 (a) a joint committee of the Council and the Senate to review the  
27 matter and to report on it to the Council;

28 (b) the person in question to be afforded an opportunity to appear  
29 before and be heard by an investigating committee with respect to the matter;  
30 and if the Council after considering the report of the investigating committee, is

1 satisfied that the person in question should be removed, the Council may so  
2 remove him by an instrument in writing signed on the directions of the  
3 Council.

4 (3) The Vice-Chancellor may, in a case of gross misconduct by a  
5 member of staff which in the opinion of the Vice-Chancellor is prejudicial to  
6 the interest of the University, suspend such member and any such  
7 suspension shall immediately be reported to the Council.

8 (4) Any member of staff may be suspended from duty or his  
9 appointment may be terminated by Council for a good cause and for the  
10 purposes of this subsection "good cause" means-

11 (a) conviction for any offence which the Council considers to be  
12 such as to render the person concerned unfit for the discharge of the  
13 functions of his office;

14 (b) any physical or mental incapacity which the Council, after  
15 obtaining medical advice, considers to be such as to render the person  
16 concerned unfit to continue to hold office;

17 (c) conduct of a scandalous or disgraceful nature which the  
18 Council considers to be such as to render the person concerned unfit to  
19 continue to hold office; and

20 (d) conduct which the Council considers to be such as to constitute  
21 failure or inability of the person concerned to discharge the functions of his  
22 office or to comply with the terms and conditions of his service.

23 (5) Any person suspended pursuant to subsection (3) of this  
24 section shall be on half pay and the Council shall before the expiration of a  
25 period of three months from the date of such suspension consider the case  
26 against that person and come to a decision as to whether to :

27 (a) continue such person's suspension and if so on what terms  
28 (including the proportion of his emoluments to be paid to him);

29 (b) reinstate such person in which case the Council shall restore his  
30 full emoluments with effect from the date of suspension;

1 (c) terminate the appointment of the person concerned in which case  
2 such a person will not be entitled to the proportion of his emoluments withheld  
3 during the period of suspension ; or

4 (d) take such lesser disciplinary action against such person (including  
5 the restoration of such proportion of his emoluments that might have been  
6 withheld) as the Council may determine.

7 (6) Where the Council, pursuant to this section, decides to continue a  
8 person's suspension or decides to take further disciplinary action against the  
9 person, the Council shall, before the expiration of three months from such  
10 decision come to a final determination in respect of the case concerning such a  
11 person.

12 (7) It shall be the duty of the person by whom an instrument of  
13 removal is signed in pursuance of subsection (1) above to use his best  
14 endeavors' to cause a copy of the instrument to be served as soon as reasonably  
15 practicable on the person to whom it relates.

16 (8) Nothing in the foregoing provisions of this section shall prevent  
17 the Council from making regulations for the discipline of staff and workers of  
18 the University as may be appropriate.

Removal of  
Examiners

19 **18.**-(1) If, on the recommendation of the Vice-Chancellor, it appears  
20 to the Senate that a person appointed as an examiner for any examination of the  
21 University ought to be removed from his office or appointment, then, the  
22 Senate may, after affording the examiner an opportunity of making  
23 representations in person on the matter, direct the Vice-Chancellor to remove  
24 the examiner by an instrument in writing signed by the Registrar.

25 (2) Subject to the provisions of any regulation made pursuant to  
26 section 8 (4) of this Act, the Vice-Chancellor may, on the recommendation of  
27 Senate, appoint an appropriate person as examiner in the place of the examiner  
28 removed.

29 (3) It shall be the duty of the Registrar on signing an instrument of  
30 removal pursuant to this section, to use his best endeavors to cause a copy of

1 the instrument to be served as soon as reasonably practicable on the person  
2 to whom it relates.

3 **19.-(1)** Subject to the provisions of this section, where it appears to  
4 the Vice-Chancellor that any student is guilty of misconduct, the Vice-  
5 Chancellor may, without prejudice to any other disciplinary powers  
6 conferred on him by regulations, direct that the:

Discipline of  
Students

7 (a) student shall not, during such period as may be specified in the  
8 direction, participate in such activities of the University or make use of such  
9 facilities of the University as may be so specified.

10 (b) activities of the student shall, during such period as may be  
11 specified in the direction, be restricted in such manner as may be so  
12 specified;

13 (c) student be rusticated for such period as may be specified in the  
14 direction; or

15 (d) Student be expelled from the University.

16 (2) Where a direction is given under subsection (1) paragraphs (c)  
17 or (d) of this section in respect of any student, the student may, within the  
18 prescribed period and in the prescribed manner, appeal against the direction  
19 to the Senate.

20 (3) Where an appeal is brought pursuant to subsection (2) of this  
21 section, the Senate shall, after causing such inquiry to be made in the matter  
22 as the Senate considers just, either confirm or set aside the direction or  
23 modify it in such manner as the Senate thinks fit.

24 (4) The fact that an appeal from a direction is brought pursuant to  
25 subsection (2) of this section shall not affect the operation of the direction  
26 while the appeal is pending.

27 (5) The Vice-Chancellor may delegate his powers under this  
28 section to a disciplinary board consisting of such members of the University  
29 as he may nominate.

30 (6) Nothing in this section shall be construed as preventing the

1 restriction or termination of a student's activities at the University for conduct  
 2 which in the opinion of Senate is prejudicial to the interest of the University or  
 3 to its corporate objective or image.

4 (7) A direction under subsection (1) (a) of this section may be  
 5 combined with a direction under subsection (1)(b) of this section.

#### 6 PART V - MISCELLANEOUS AND GENERAL PROVISIONS

Exclusion or  
 discrimination  
 on account of  
 race, religion,  
 etc.

7 **20.-(1)** No person shall be required to satisfy requirements as to any  
 8 of the following matters, that is to say, race (including ethnic grouping) sex,  
 9 place of birth, family origin, religious or political persuasion, as a condition for  
 10 becoming or continuing to be a-

11 (a) student in the University;

12 (b) holder of any degree, appointment or employment in the  
 13 University; or

14 (c) member of any body established by virtue of this Act.

15 (2) No person shall be subjected to any disadvantage or accorded any  
 16 advantage in relation to the University by reference to any of the matters  
 17 referred to in subsection (1) of this section.

18 (3) Nothing in subsection (1) of this section shall be construed as  
 19 preventing the University from imposing any disability or restriction on any of  
 20 the persons specified in subsection (1) of this section where such persons  
 21 willfully refuse or fail on grounds of religious belief to undertake any duty  
 22 generally and uniformly imposed on all such persons or any group of them  
 23 which duty, having regard to its nature and the special circumstances, is in the  
 24 opinion of the University reasonably justifiable in the national interest.

Transfer of  
 land to the  
 University

25 **21.-(1)** For the purpose of the Land Use Act (which provides for the  
 26 compulsory acquisition of land for public purposes) any purpose of the  
 27 University shall be the same as that of the Federation.

28 (2) Where an estate or interest in land is acquired by the Government  
 29 pursuant to this section, the Government may, by a certificate under the hand  
 30 and seal of the Chief Federal Lands Officer or any other person authorized in

1 that behalf transfer it to the University.

2 **22.** Without prejudice to the provisions of the Land Use Act, the  
 3 University shall not dispose of or charge any land or an interest in any land  
 4 (including any land transferred to the University by this Act) except with the  
 5 prior written consent, either general or special, of the Visitor;

Restriction on  
disposal of land  
by University

6 **PROVIDED** that such consent shall not be required in the case of  
 7 any lease or tenancy at a rack-rent for a term not exceeding twenty-one years  
 8 of any lease or tenancy to a member of the University for residential  
 9 purpose.

10 **23.** Except as may be otherwise provided by Statute or by  
 11 Regulation, the quorum and procedure of any body of persons established  
 12 by this Act shall be such as may be determined by that body.

Quorum and  
procedure of  
bodies established  
by this Act

13 **24.-(1)** Any body of persons established by this Act shall, without  
 14 prejudice to the generality of the powers of that body, have power to appoint  
 15 committees, which need not consist exclusively of members of that body  
 16 and authorize a committee established by it to-

Appointment of  
Committees, etc.

17 (a) exercise on its behalf, such of its functions as it may determine,  
 18 and

19 (b) co-opt members and direct whether or not co-opted members  
 20 shall be entitled to vote in that committee.

21 (2) any two or more such bodies may arrange for the holding of  
 22 joint meetings of those bodies or for the appointment of committees  
 23 consisting of members of those bodies, for the purpose of considering any  
 24 matter within the competence of those bodies or any of them and either  
 25 dealing with it or of reporting on it to those bodies or any of them.

26 (3) Except as may be otherwise provided by Statute or Regulations,  
 27 the quorum and procedure of a committee established or meeting held  
 28 pursuant to this section shall be such as may be determined by the body or  
 29 bodies which have decided to establish the committee or hold the meeting.

30 (4) The Pro-Chancellor and the Vice-Chancellor shall be members

1 of every committee of which the members are wholly or partly appointed by the  
2 Council, (other than a committee appointed to inquire into the conduct of the  
3 officer in question) and the Vice-Chancellor shall be a member of every  
4 committee of which the members are wholly or partly appointed by the Senate.

5 (5) Nothing in the foregoing provisions of this section shall be  
6 construed as enabling-

7 (a) statutes to be made otherwise than in accordance with section 11 or  
8 this Act; or

9 (b) the Senate to empower any other body to make Regulations or to  
10 award degrees or other qualifications.

Miscellaneous  
Administrative  
provisions

11 **25.-(1)** The seal of the university shall be such as may be determined  
12 by the Council and approved by the Chancellor and the affixing of the seal  
13 shall-

14 (a) in the case of certificates issued by the University, be authenticated  
15 by the Vice-Chancellor and the Registrar; and

16 (b) in the case of any other document, be authenticated by any  
17 member or Council, the Vice-Chancellor and the Registrar or any other person  
18 authorized by Statute.

19 (2) Any document purporting to be a document executed under the  
20 seal of the University shall be received in evidence and shall, unless the  
21 contrary is proved, be deemed to be so executed.

22 (3) Any contract or instrument which, if made or executed by a  
23 person not being a body corporate, would not be required to be under seal, may  
24 be made or executed on behalf of the University by any person generally or  
25 specially authorized to do so by the Council without seal.

26 (4) The validity of the proceedings of any body established pursuant  
27 to this Act shall not be affected by:

28 (a) any vacancy in the membership of the body;

29 (b) any defect with appointment of a member of the body ;or

1 (c) by reason that any person not entitled to do so took part in the  
2 proceedings.

3 (5) Any member of any such body who has a personal interest in  
4 any matter proposed to be considered by that body shall disclose his interest  
5 to the body and shall not vote on any question relating to that matter.

6 (6) Nothing in section 12 of the Interpretation Act (which provides  
7 for the application, in relation to subordinate legislation, of certain  
8 incidental provisions) shall apply to Statutes made pursuant to this Act.

9 (7) The power conferred by this Act on any body to make Statute  
10 shall include power to revoke or vary any:

11 (a) Statute (including the Statute contained in the Third Schedule  
12 to this Act; or

13 (b) regulation by a subsequent Statute or Regulation as the case  
14 may be:

15 PROVIDED that the Statutes and Regulations may have different  
16 provisions in relation to different circumstances.

17 (8) No stamp or other duty shall be payable in respect of any  
18 transfer of property to the University by virtue of sections 10, 21, and the  
19 Second Schedule to this Act.

20 (9) Any notice or other instrument authorized to be served by virtue  
21 of this Act may, without prejudice to any other mode of service, be served by  
22 post.

23 **26.-(1)** In this Act:

Interpretation

24 "appropriate authority" means any person, body or authority authorized by  
25 law to act in a specific or general capacity in relation to a subject matter;

26 "campus" means any campus which may be established by the University;

27 "college" means any college which may be established by the University;

28 "graduate" means a person on whom a degree (other than an honorary  
29 degree) has been conferred by the University;

30 "gross misconduct" means any act of misconduct and improper behavior



1 that may be designated as gross misconduct by any Statute or Regulation  
2 made, pursuant to this Act.

3 "Minister" means the Minister charged with responsibility for education;

4 "misconduct" means any conduct which is prejudicial to the good name of the  
5 University and or discipline and the proper administration of the business of  
6 the University;

7 "notice" means notice in writing;

8 "officer" does not include the Visitor;

9 "prescribed" means prescribed by Statute or Regulation made under this Act;

10 "professor" means a person designated as a professor of the University in  
11 accordance with provisions made in that behalf by Statute or by Regulations;

12 "property" includes rights, liabilities and obligations;

13 "the provisional Council" means the provisional Council appointed for the  
14 University by the President with effect from September 2011;

15 "regulations" means regulations made by the Senate or Council;

16 "Senate" means the Senate of the University established by the Act

17 "Statute" means a Statute made by the University under section 11 of this Act  
18 and in accordance with the provisions of section 12 of this Act;

19 "the Statutes" means all such Statutes as are in force from time to time;

20 "teacher" means a person holding a full time appointment as a member of the  
21 teaching or research staff of the University;

22 "Government" means the Federal Government of Nigeria;

23 "Constitution" means the Constitution of the Federal Republic of Nigeria;

24 "undergraduate" means a person in status pupilaris in the University, other than-

25 (a) a graduate; and

26 (b) a person of such description as may be prescribed for the purposes  
27 of this definition.

28 "the University" means the Federal University, Wukari as incorporated and  
29 constituted by this Act; and

30 "the Act" means the Federal University, Wukari Act.

(2) Where in any provisions of this Act, it is laid down that proposals are to be submitted or a recommendation is to be made by one authority to another through one or more intermediate authorities, it shall be the duty of every such intermediate authority to forward any proposals or recommendations received by it pursuant to that provision to the appropriate authority; but any such intermediate authority may, if it thinks fit, forward therewith its own comments thereon.

8                   **27.** This Bill may be cited as the Federal University, Wukari   Short title  
9                   (Establishment, etc.) Bill, 2019.

## 10 SCHEDULES

11 Section 3(2)

## 12 PRINCIPAL OFFICERS OF THE UNIVERSITY

13 *The Chancellor*

1. The Chancellor shall be appointed by and hold office at the pleasure of the President.

16 *The Pro-Chancellor*

17                    2.-(1) The Pro-Chancellor shall be appointed or removed from  
18                    office by the President.

19 *The Vice Chancellor*

20 3. The procedure for the appointment and removal of the Vice-  
21 Chancellor shall be in accordance with the provision of the University  
22 (Miscellaneous Provisions) Act 1993 as amended.

## 23 Deputy Vice-Chancellor

24 4. -(1) There shall be for the University, two Deputy Vice-  
25 Chancellor or such number of Deputy Vice Chancellors as the Council may,  
26 from time to time, deem necessary for the proper administration of the  
27 University.

(2) The procedure for the appointment and removal of the Deputy Vice-Chancellor shall be in accordance with the provision of the University (Miscellaneous Provisions) Act 1993as amended.

- 1 (3) A Deputy Vice-Chancellor shall:
- 2 (a) assist the Vice-Chancellor in the performance of his functions;
- 3 (b) act in place of the Vice-Chancellor when the post of the Vice-
- 4 Chancellor is vacant or if the Vice-Chancellor is, for any reason, absent or
- 5 unable to perform his functions as Vice-Chancellor; and
- 6 (c) perform such other functions as the Vice-Chancellor or the
- 7 Council may, from time to time, assign to him.

8 *Office of the Registrar*

9 5.-(1) There shall be for the University, a Registrar, who shall be the

10 Chief Administrative Officer of the University and shall be responsible to the

11 Vice-Chancellor for the day-to-day administration of the University except as

12 regards matters for which the Bursar is responsible in accordance with

13 paragraph 6 (2) below.

14 (2) The person holding the office of Registrar shall by virtue of that

15 office be Secretary to the Council, the Senate, Congregation and Convocation.

16 (3) The Registrar shall hold office for such period and on such terms

17 and conditions as to emoluments as may be specified in his letter of

18 appointment.

19 *Other Principal Officers, Bursar, the University Librarian*

20 6.-(1) There shall be for the University, the following Principal

21 Officers in addition to the Registrar, that is-

- 22 (a) the Bursar; and
- 23 (b) the University Librarian.

24 (2) The Bursar shall be the Chief Financial Officer of the University

25 and shall be responsible to the Vice-Chancellor for the day-to-day

26 administration and control of the financial affairs of the University.

27 (3) The University Librarian shall be responsible to the Vice-

28 Chancellor for the administration of the University Library and the co-

29 ordination of all library services in the University and its campuses, colleges,

1 faculties, schools, departments and institutes and other teaching or research  
2 units.

3 (4) The Bursar and the University Librarian-

4 (a) shall each hold office for such period and on such terms and  
5 conditions as to emoluments as may be specified in his letter of  
6 appointment.

7 *Other Officers of the University*

8 7. There shall be for the University, a Director of Works, who shall  
9 be responsible to the Vice-Chancellor for the administration of the Works  
10 Department. He shall be responsible for all works, services and maintenance  
11 of University facilities.

12 *Health Centre*

13 8. There shall be for the University, a Director of Health Services,  
14 who shall be responsible to the Vice-Chancellor for the administration of the  
15 Health Centre. He shall be the Chief Medical Officer of the University and  
16 shall coordinate all matters relating to the health of all staff and student.

17 *Resignation and Appointment*

18 9.-(1) Any officer mentioned in the foregoing provisions of this  
19 schedule may resign his office in-

20 (a) the case of the Chancellor or Pro-Chancellor, by notice to the  
21 President;

22 (b) the case of the Vice-Chancellor by notice to the Council which  
23 shall immediately notify the Minister; and

24 (2) A person who has ceased to hold an office so mentioned  
25 otherwise than by removal for misconduct shall be eligible for re-  
26 appointment to that office.

27 **SECOND SCHEDULE**

28 *Section 10(2)*

29 **TRANSITIONAL PROVISIONS AS TO PROPERTY, FUNCTIONS, ETC**

30 1. Without prejudice to the generality of Section 10 (1) of this Act-

1 (a) the reference in the subsection to property held by the provisional  
2 Council and the University shall include a reference to the right to receive and  
3 give a good discharge for any grants or contributions which may have been  
4 voted or promised to the provisional Council and the University; and

5 (b) all outstanding debts and liabilities of the provisional Council  
6 shall become debts and liabilities of the University established by this Act.

7 *The Provisional Council*

8 2.-(1) All agreements, contracts, deeds and other instruments to  
9 which the provisional Council was a party shall, so far as possible and subject  
10 to any necessary modifications, have effect as if the University established by  
11 this Act had been a party to it in place of the provisional Council.

12 (2) Documents not falling within sub-paragraph (1) above, including  
13 enactments, which refer whether specially or generally to the provisional  
14 Council shall be construed in accordance with that sub-paragraph so far as  
15 applicable.

16 (3) Any legal proceedings or application to any authority pending by  
17 or against the provisional Council may be continued by or against the  
18 University established by this Act.

19 *Registration of Transfers*

20 3. -(1) If the law in force at the place where any property transferred  
21 by this Act is situated provides for the registration of transfers of property of  
22 the kind in question (whether by reference to an instrument of transfer or  
23 otherwise), the law shall, so far as it provides for alterations of a register (but  
24 not for avoidance of transfers, the payment of fees of any other matter) apply,  
25 with the necessary modifications to the transfer of the property in question.

26 (2) It shall be the duty of the body to which any property is transferred  
27 by this Act to furnish the necessary particulars of the transfer to the proper  
28 officer of the registration authority, and of that officer to register the transfer  
29 accordingly.

*Meeting*

4.-(1) The first meeting of the Council shall be convened by the Pro-Chancellor on such date and in such manner as he may determine.

(2) The persons who were members of the provisional Council shall be deemed to constitute the Council until the date when the Council set up under the Third Schedule to this Act must have been duly constituted.

(3) The first meetings of the Senate as constituted by this Act shall be convened by the Vice-Chancellor on such date and in such manner as he may determine.

(4) The persons who were members of the Senate immediately before the coming into force of this Act shall be deemed to constitute the Senate of the University until the date when the Senate as set up under the Third Schedule of this Act must have been duly constituted.

(5) Subject to any regulations which may be made by the Senate after the date on which this Act is made, the facilities, faculty boards and students of the University immediately before the coming into force of this Act shall on that day become faculties, faculty boards and students of the University as established by this Act.

(6) Persons who were deans or associate deans of faculties or members of faculty boards shall continue to be deans or associate deans or become members of the corresponding faculty boards, until new appointments are made in pursuance of the Statutes under this Act.

*The Staff*

5. Any person who was a member of the staff of the University as established or was otherwise employed by the provisional Council shall be employed at the University on such designation, status and functions which correspond as nearly as possible to those which pertained to him as a member of that staff or as such an employee.

*The Scope*

6. Questions as to the scope of the responsibilities of the aforesaid

1 officers shall be determined by the Vice-Chancellor.

2 THIRD SCHEDULE

3 *Section 11 (3)*

4 FEDERAL UNIVERSITY, WUKARI

5 STATUTE NO. 1

6 *The Council*

7 (1) Any member of Council holding office pursuant to section 6(e) (f)  
8 (g) or (h) of this Act may, by notice to the Council resign his office.

9 (2) A member of Council holding office pursuant to section 6(e) (f) (g)  
10 or (h) of this Act shall, unless he previously vacates it, vacate that office on the  
11 expiration of a period of four years starting from 1st August in the year in  
12 which he was appointed.

13 (3) Where a member of Council holding office pursuant to section  
14 6(e) (f) (g) or (h) of this Act vacates office before the expiration of his tenure,  
15 the body that appointed him may appoint a successor to hold office for the  
16 residue of his unexpired term.

17 (4) A person ceasing to hold office as a member of Council otherwise  
18 than by removal for misconduct shall be eligible for re-appointment for only  
19 one further period of four years.

20 (5) The quorum of the Council shall be five, at least one of whom shall  
21 be a member pursuant to Section 6(d) and (e) of this Act.

22 (6) If the Pro-Chancellor is not present at a meeting of the Council, the  
23 members present at the meeting may appoint one of them to be the Chairman at  
24 that meeting, and subject to section 5 of this Act and the provisions of this  
25 paragraph the Council may regulate its own procedure.

26 (7) Where the Council desires to obtain advice with respect to any  
27 particular matter, it may co-opt not more than two persons for that purpose; and  
28 the persons co-opted may take part in the deliberations of the Council at any  
29 meeting but shall not be entitled to vote.

30 (8) The Council constituted by this Act shall have a four year tenure

1 from the date of its inauguration, provided that where a Council is found to  
2 be incompetent and corrupt, it shall be dissolved by the visitor and a new  
3 Council shall be immediately constituted for the effective functioning of the  
4 University.

5 (9) The powers of the Council shall be exercised in accordance  
6 with the laws and Statutes of the University, and to that extent, establishment  
7 circulars that are inconsistent with the laws and Statutes of the University  
8 shall not apply to the University

9 *The Finance And General Purpose Committee*

10 2.-(1) The Finance and General Purpose Committee of the Council  
11 shall consist of-

12 (a) the Pro-Chancellor, who shall be the Chairman of the  
13 Committee at any meeting at which he is present;

14 (b) the Vice-Chancellor and a Deputy Vice-Chancellor;

15 (c) six other members of the Council appointed by the Council two  
16 of whom shall be selected from among the four members of the council  
17 appointed by the Senate and one of whom shall be selected from among  
18 members of the Council appointed by the congregation; and

19 (d) the Permanent Secretary, Federal Ministry of Education or, in  
20 his absence, such member of his Ministry as he may designate to represent  
21 him.

22 (2) The quorum of the Committee shall be six.

23 (3) Subject to any directions given by the Council, the Committee  
24 may regulate its own procedure.

25 *The Senate*

26 3.-(1) There shall be a Senate for the University consisting of-

27 (a) the Vice-Chancellor;

28 (b) the Deputy Vice-Chancellor;

29 (c) all Professors of the University;



1 (d) all Deans, Provosts and Directors of Academic Units of the  
2 University;

3 (e) all Heads of Academic Departments, Units and Research Institutes  
4 of the University;

5 (f) the University Librarian; and

6 (g) academic members of the congregation who are not Professors as  
7 specified in the Laws of the University.

8 (2) The Vice-Chancellor shall be the Chairman at all meetings of the  
9 Senate when he is present and in his absence, one of the Deputy Vice-  
10 Chancellors appointed by him shall be the Chairman at the meeting.

11 (3) The quorum of the Senate shall be one-quarter (or the nearest  
12 whole number less than one quarter), and subject to paragraph (2) above the  
13 Senate may regulate its own procedure.

14 (4) If so requested in writing by any ten members of the Senate, the  
15 Vice-Chancellor, or in his absence a person duly appointed by him, shall  
16 convene a meeting of the Senate to be held not later than the tenth day  
17 following that on which the request was received.

18 *Congregation*

19 4.-(1) Congregation shall consist of-

20 (a) the Vice-Chancellor and the Deputy Vice-Chancellor

21 (b) the full time members of the academic staff;

22 (c) the Registrar;

23 (d) the Bursar; and

24 (e) every member of the administrative and technical staff who holds  
25 a degree of any University recognized for the purpose of this Statute by the  
26 Vice-Chancellor, not being an honorary degree.

27 (2) Subject to section 5 of this Act, the Vice-Chancellor shall be the  
28 Chairman at all meetings of congregation when he is present, and in his  
29 absence one of the Deputy Vice-Chancellors appointed by him shall be the  
30 Chairman at the meeting.

(3) The quorum of congregation shall be one-third (or the nearest whole number to one-third) of the total number of members of congregation or fifty, whichever is less.

(4) A certificate signed by the Vice-Chancellor specifying-

(a) the total number of members of Congregation for the purposes of any particular meeting or meetings of Congregation; or

7 (b) the names of the persons who are members of Congregation  
8 during a particular period; shall be conclusive evidence of that number or as  
9 the case may be of the names of those persons.

10 (5) Subject to the provisions of this schedule, congregation may  
11 regulate its own procedure.

(6) Congregation shall be entitled to express by resolution or otherwise its opinion on all matters affecting the interest and welfare of the University and shall have such other functions in addition to the function of electing a member of the Council, as may be provided by Statute.

16 *Convocation*

17                    5.-(1) Convocation shall consist of-

18 (a) the Officers of the University mentioned in Schedule 1 to this  
19 Act;

20 (b) all teachers within the meaning of this Act; and

21 (c) all other persons whose names are registered in accordance  
22 with paragraph (2) below.

23 (2) A person shall be entitled to have his name registered as a  
24 member of convocation if he-

(a) is either a graduate of the University or a person satisfying such requirements as may be prescribed for the purposes of this paragraph; and

(b) applies for the registration of his name in the prescribed manner  
and pays the prescribed fee.

(3) Regulations shall provide for the establishment and maintenance of a register for the purpose of this paragraph and, subject to

1 paragraph (3) below, may provide for the payment from time to time of further  
2 fees by persons whose names are on the register and for the removal from the  
3 register of the name of any person who fails to pay those fees.

4 (4) The person responsible for maintaining the register shall, without  
5 the payment of any fees, ensure that the names of all persons who are for the  
6 time being members of convocation by virtue of paragraph (1)(a) or (b) of this  
7 paragraph are entered and retained on the register.

8 (5) A person who reasonably claims that he is entitled to have his  
9 name on the register shall be entitled on demand to inspect the register, or a  
10 copy of the register at the principal offices of the University at all reasonable  
11 times.

12 (6) The register shall, unless the contrary is proved, be sufficient  
13 evidence that any person named therein is, and that any person not named  
14 therein is not, a member of convocation; but for the purpose of ascertaining  
15 whether a particular person was such a member on a particular date, any entries  
16 in and deletions from the register made on or after that date shall be  
17 disregarded.

18 (7) The quorum of convocation shall be fifty or one-third (or the  
19 whole number nearest to one-third) of the total number of members of  
20 convocation whichever is less.

21 (8) Subject to section 5 of this Act, the Chancellor shall be Chairman  
22 at all meetings of convocation when he is present, and in his absence the Vice  
23 Chancellor shall be the Chairman at the meeting.

24 (9) Convocation shall have such functions, in addition to the function  
25 of appointing a member of the Council, as may be provided by Statute.  
26 Organization of Faculties and Branches thereof.

27 6. Each Faculty shall be divided into such number of branches as may  
28 be prescribed.

29 *The Faculty Board*

30 7.-(1) There shall be established in respect of each Faculty, a Faculty

1 Board, which, subject to the provisions of this Act, and subject to the  
2 directions of the Vice-Chancellor, shall-

3 (a) regulate the teaching and study of, and the conduct of  
4 examinations connected with the subjects assigned to the faculty;

5 (b) deal with other matters assigned to it by Statute, by the Vice-  
6 Chancellor or by the Senate; and

7 (c) advise the Vice-Chancellor or Senate on any matter referred to  
8 it by the Vice-Chancellor or Senate.

9 (2) Each Faculty Board shall consists of-

10 (a) the Vice-Chancellor;

11 (b) the persons severally in charge of the branches of the faculty;

12 (c) such number of the teachers assigned to the faculty and having  
13 the prescribed qualifications as the Board may determine; and

14 (d) such persons whether or not members of the University as the  
15 Board may determine with the general or special approval of Senate.

16 (3) The quorum of the Board shall be eight members or one-quarter  
17 of the members of the Board for the time being whichever is greater.

18 (4) Subject to the provisions of this statute and to any provision  
19 made by regulations in that behalf, the Board may regulate its own  
20 procedure.

21 *The Dean of the Faculty*

22 8.-(1) The Dean of a faculty shall be a professor elected by the  
23 Faculty Board and such Dean shall hold office for a term of two years. He  
24 will be eligible for re-election for another term of two years after which he  
25 may not be elected again until two years have elapsed.

26 (2) If there is no professor in a faculty, the Vice-Chancellor shall  
27 appoint an Acting Dean who shall not be below the rank of Senior Lecturer  
28 for the faculty, who will act for a period of one year in the first instance,  
29 renewable for another one year only.

30 (3) In the absence of the Vice-Chancellor, the Dean shall be the

1 Chairman at all meetings of the Faculty Board when he is present and he shall  
2 be a member of all committees and other boards appointed by the faculty.

3 (4) The Dean of a faculty shall exercise general superintendence over  
4 the academic and administrative affairs of the faculty and it shall be the  
5 function of the Dean to present to the convocation for the conferment of  
6 Degrees, persons who have qualified for the Degrees of the University at  
7 examinations held in the branches of learning for which responsibility is  
8 allocated to that faculty.

9 (5) There shall be a committee to be known as the Committee of  
10 Deans which shall consist of all the Deans of the several faculties and that  
11 committee shall advise the Vice-Chancellor on all academic matters and on  
12 particular matters referred to the Committee by the Senate.

13 (6) The Dean of a faculty may be removed from office for a good  
14 cause by the Faculty Board after a vote would have been taken at a meeting of  
15 the Board, and in the event of a vacancy occurring following the removal of the  
16 Dean, an Acting Dean may be appointed by the Vice-Chancellor provided that  
17 at the next faculty board meeting an election shall be held for a new Dean.

18 (7) In this article, "good cause" has the same meaning as in section 17  
19 (4) of this Act.

20 *Selection of Certain Principal and other Key Officers*

21 9.-(1) When a vacancy occurs in the Office of the Registrar, Bursar,  
22 the University Librarian, Director of Works or Director of Health Services, a  
23 Selection Board shall be constituted by the Council and shall consist of-

24 (i) the Pro-Chancellor;

25 (ii) the Vice-Chancellor;

26 (iii) two members appointed by the Council, not being members of  
27 Senate; and

28 (iv) two members appointed by the Senate not being members of  
29 Council.

30 (2) The Selection Board, after making such inquiries as it thinks fit,

1 shall recommend a candidate to the Council for appointment to the vacant  
2 office, and after considering the recommendation of the Board the Council  
3 may make an appointment to that office.

4 (3) A person appointed to the office of Director of Works or  
5 Director of Health Services shall hold office for such period and on such  
6 terms and conditions as may be specified in his letter of appointment.

7 *Creation of Academic Post*

8 10. Recommendation for the creation of posts other than those  
9 mentioned in paragraph 9 of this Schedule shall be made by the Senate to the  
10 Council through the Finance and General Purposes Committee.

11 *Appointment of Academic Staff*

12 11. Subject to this Act and the Statutes derived from it, the filling  
13 of vacancies in academic posts (including newly created ones) shall be as  
14 prescribed from time to time by Statutes.

15 *Appointment of Administrative and Technical Staff*

16 12. -(1) The administrative and technical staff of the University,  
17 other than those mentioned in paragraph 9 of this schedule shall be  
18 appointed by the Council on its behalf by the Vice-Chancellor or the  
19 Registrar in accordance with any delegation of powers made by the Council  
20 in that behalf.

21 (2) In the case of administrative or technical staff that has close and  
22 important contacts with the academic staff, there shall be Senate  
23 participation in the process of selection.

EXPLANATORY MEMORANDUM

This Bill seeks to establish the Federal University, Wukari to ensure equity and access to tertiary education in the country. The University is a conventional University with restricted programmes and limited and focused faculties.