

CHAPTER 50 - ENTERTAINMENT TAX

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FIRST SCHEDULE

SECOND SCHEDULE

CHAPTER 50

ENTERTAINMENT TAX

A LAW TO IMPOSE A TAX ON ADMISSION TO ENTERTAINMENTS AND FOR PURPOSES CONNECTED THEREWITH

[1 May 1962]

1. This Law may be cited as the Entertainment Tax Law.

2. In this Law:—

"admission" means admission as a spectator or one of an audience;

"admission to an entertainment" includes admission to any place in which the entertainment is held;

"Commissioner" means the State Commissioner for the time being assigned with responsibility for finance;

"entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

"payment on admission" includes any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof for admission to which a payment involving tax or more tax is required:—

Provided that every person who pays for admission to a public dance hall shall be deemed to have been admitted as a spectator;

"proprietor" in relation to any entertainment includes any person responsible for the management thereof and any person on whose behalf payments for admission to an entertainment are received, and, in respect of any cinematograph exhibition, the holder for the time being of any licence granted under the provisions of the Cinematograph (Licensing) Law for the premises, vehicle or vessel on which or in which such exhibition is given;

"superior police officer" has the same meaning as in section 2 of the Police Act.

3. There shall be charged, levied and paid on all payments for admission to any entertainment referred to in the First Schedule an entertainment tax at the rate prescribed in the Second Schedule.

4. The Governor may by order amend the First and Second Schedules.

5.—(1) No person shall be admitted for payment to any entertainment when the payment is subject to entertainment tax except with a ticket issued in accordance with regulations made under section 12.

(2) If any person is admitted for payment to any entertainment and the provisions of this section are not complied with, the person admitted and the proprietor of the entertainment to which he is admitted shall be guilty of an offence, and the person admitted shall be liable on conviction to a fine of fifty naira, and the proprietor shall be liable on conviction to a fine of five hundred naira or imprisonment for six months, and the proprietor shall in addition be liable to pay ten times the amount of the entertainment tax which should have been paid.

6.—(1) Entertainment tax shall not be charged on payments for admission to any entertainment for which application for exemption has been made in writing to the Commissioner and where the Commissioner being satisfied:—

(a) that the whole of the net proceeds are devoted to philanthropic or charitable purposes; or

(b) that the entertainment is of a wholly educational character; or,

(c) that the entertainment is provided for artistic, literary or scientific purposes by a society, institution or committee not conducted or established for profit.

has granted a certificate of exemption.

(2) Any question as to whether an entertainment is of a wholly educational character or not shall be referred to the Commissioner of Education whose decision on the question shall be

final.

7. The Governor may by order waive in whole or in part the payment of entertainment tax on payment for admission to any entertainment in respect of which the Commissioner is not empowered to grant exemption under section 6.

8.—(1) Any superior police officer and any public officer authorised in writing in that behalf by the Commissioner may enter:—

(a) any place of entertainment while the entertainment is proceeding; and

(b) any place ordinarily used as a place of entertainment at any time,

with a view to ascertaining whether the provisions of this Law or of any regulations made thereunder are being complied with.

(2) Any person who prevents or obstructs any superior police officer or any public officer so authorised shall be guilty of an offence and liable on conviction to a fine of five hundred naira or imprisonment for three months.

(3) The Commissioner may delegate his power under subsection (1) to a Secretary appointed to assist him or to any public officer by notice published in the State Gazette, and no delegation shall prevent the exercise of any power by the Commissioner.

9.—(1) The functions conferred by this Law upon superior police officers shall not be exercisable by them unless and until the President shall have given his consent to the exercise of those functions by them.

(2) Every such consent shall be published in the State Gazette.

10. Entertainment tax shall be recoverable from a proprietor by the Commissioner as a civil debt.

11. Any person who:—

(a) makes any statement which he knows or ought to know to be false in a material particular; or

(b) makes use of any account, book, record, return or other document which is false in a material particular; or

(c) otherwise fraudulently evades or attempts to evade the payment of entertainment tax, shall be guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year or both.

12. —(1) The Governor may make regulations:—

(a) regulating the maximum amount of payment for admission to any entertainment;

(b) regulating the method of computation, assessment and collection of entertainment tax; and

(c) generally for carrying out the provisions of this Law.

(2) The regulations made under subsection (1) may provide that any person who acts in contravention thereof or fails to comply with any of the said regulations shall be guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year.

FIRST SCHEDULE

Cinematograph exhibitions;
Horse race meetings;
Public dance halls;
Tombola;
Any other entertainment; excluding games or sports.

SECOND SCHEDULE

Cinema houses:—
25 per centum of the gross proceeds received from payments for admission to a Cinema house.
Horse-Racing:—
25 per centum of the gross proceeds received from payments for admission to a race course.

CHAPTER 51

ENVIRONMENTAL PROTECTION AGENCY

ARRANGEMENT OF SECTIONS

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ENVIRONMENTAL PROTECTION AGENCY*
AN EDICT TO ESTABLISH AN AGENCY TO MONITOR AND TO ENFORCE ENVIRONMENTAL
PROTECTION MEASURES

[16 December 1991]

PART I—PRELIMINARY

1. This Edict may be cited as the Environmental Protection Agency Edict.

2. In this Edict, unless the context otherwise requires:—

“appropriate agencies” means any government agencies which have jurisdiction over the land or water affected by the pollution or any government agencies which ordinarily have jurisdiction over the operation which led to the pollution;

"authorised officer" means any employee of the Agency, any police officer not below the rank of an Inspector, or any customs officer;

"Commissioner" means the Commissioner charged with the responsibility of the environment;

"Court" means the State High Court;

"Director" means the Managing Director of the Agency appointed under section 12 of this Edict;

"disposal" includes both land-based disposal and dumping in waters and airspace of Nigeria;

"effluent limitation" means any restriction established by the Agency on quantities, rates and concentration of chemical, physical, biological or other constituents which are discharged from point sources into the waters of Nigeria;

* This Law was made by Adamawa State and gazetted as ADS 9 of 1991. Adopted by Taraba State in TRS 4 of 1994.

"environment" includes water, air, land and all plants and human beings or animals living therein and the inter-relationships which exist among these or any of them;

"financial year" means a period of twelve months commencing on 1st January;

"Government" means the Government of the State;

"Governor" means the Governor of the State;

"hazardous substance" includes any substance designated as such by the Commissioner by order published in the Official Gazette;

"new source" means any source, the construction of which is commenced after the publication of any regulations prescribing a standard of performance under this Edict, which is applicable to such source;

"offshore facility" means any facility of any kind located over, in, on or under any of the waters of the State;

"onshore facility" means any facility (including but not limited to water vehicles and rolling

stock) of any kind located over, in, on or under any land within the State other than submerged land;

"owner" or "operator" means:—

(a) in the case of a vessel, any person owning, operating or chartering by device such vessel;

(b) in the case of an onshore facility or an offshore facility, any person owning or operating such onshore or offshore facility; and

(c) in the case of an abandoned offshore facility, the person who owned or operated such facility immediately prior to such abandonment;

"point source" means any discernable, confined and discrete conveyance, including but not limited to any pipe, ditch, channel, tunnel, conduit, well, discrete fissure, container, rolling stock, concentrated animal feeding operation or vessel or other floating craft from which pollutants are or may be discharged;

"pollution" means man-made or man-aided alteration of chemical, physical or biological quality of the environment to the extent that it is detrimental to that environment or beyond acceptable limits and "pollutants" shall be construed accordingly;

"removal" means removal of hazardous substances from the water of the State, including shorelines or the taking of such other action as may be necessary to minimise or mitigate damage to the public health or welfare, ecology and natural resources of the State;

"State" means Adamawa State of Nigeria; Taraba State;

"water of the State" means all water resources in any form, including atmospheric surface and sub-surface, and underground water resources where the water resources are inter Local Government Areas, boundary waters, Exclusive Economic Zone or in any other area under the jurisdiction of the State Government.

PART II—ESTABLISHMENT OF ENVIRONMENTAL PROTECTION AGENCY

3. —(1) Pursuant to section 24 of the Federal Environmental Protection Agency Act, there is hereby established in the State a body to be known as the Environmental Protection Agency, in this Edict referred to as "the Agency".

(2) The Agency shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

4. The Agency shall consist of the following members all of whom shall be appointed by the Governor:—

(a) a Chairman who shall be a person with wide knowledge in environmental matters;

(b) four distinguished scientists;

(c) one representative each of the following Ministries:—

(i) Health;

- (ii) Works and Transport;
- (iii) Agriculture;
- (iv) Water Resources and Rural Development;
- (d) the Director referred to in section 12 of this Edict.

5.—(1) All the members of the Agency, other than ex-officio members, shall, subject to subsections (2) and (3), hold office for a period of two years.

(2) A member may at any time resign his office in writing addressed to the Governor and may be removed from office by the Governor for disability, neglect of duty or misconduct.

(3) A member nominated by any Authority as its representative on the Agency shall cease to be a member if the Governor, on the recommendation of the Authority, by writing addressed to him and copied to the Chairman of the Agency revokes his appointment.

(4) The Chairman of the Agency shall notify the Governor of any vacancy occurring in the membership of the Agency.

(5) A member of the Agency ceasing to hold office shall, subject to subsection (2) and (3), be eligible for re-appointment for a further period of two years only.

(6) Where a member of the Agency is incapacitated by illness or any other cause from performing the functions of his office, the Governor may appoint another person to act in his office until the member is able to resume the performance of his functions.

6. There shall be paid to members of the Agency in respect of their membership such subsistence, travelling and other allowances as the Governor may approve in relation to them.

PART III—FUNCTIONS AND POWERS OF THE AGENCY

7. The Agency shall, subject to this Edict, have responsibility for the protection and development of the environment in general and environmental technology, including initiation of policy in relation to environmental research and technology; and without prejudice to the generality of the foregoing, the Agency shall:—

- (a) advise the Government on State Environmental policies and priorities and on scientific and technological activities affecting the environment;
- (b) prepare periodic master plans for the development of environmental science and technology and advise the State on the financial requirements for the implementation of such plans;
- (c) promote cooperation in environmental science and technology with similar bodies in other States and with national bodies connected with the protection of the environment;
- (d) co-operate with Federal and State Ministries, Local Government Councils, statutory bodies and research agencies on matters and facilities relating to environmental protection; and
- (e) carry out such other activities as are necessary or expedient for the full discharge of the

functions of the Agency under this Edict.

8.—(1) In carrying out the functions prescribed in section 7 of this Edict and in other provisions of this Edict, the Agency shall:—

- (a) make grants to suitable authorities and bodies with similar functions for demonstration and for such other purposes as may be determined appropriate to further the purposes and provisions of this Edict;
- (b) collect and make available, through publications and other appropriate means and in co-operation with public or private organisations, basic scientific data and other information pertaining to pollution and environmental protection matters;
- (c) enter into contracts with public or private organisations and individuals for the purpose of executing and fulfilling its functions and responsibilities pursuant to this Edict;
- (d) establish, encourage and promote training programmes for its staff and other appropriate individuals from public or private organisations;
- (e) enter into agreements with any public or private organisations and individuals to develop, utilise, co-ordinate and share environmental monitoring programmes, research effects, basic data on chemical, physical and biological effects of various activities on the environment and other environmentally related activities as appropriate;
- (f) establish advisory bodies composed of administrative, technical or other experts in such environmental areas as the Agency may consider useful and appropriate to assist it in carrying out the purposes and provisions of this Edict;
- (g) establish such environmental criteria guidelines, specifications or standards for the protection of the State's air and inter-Local Government Council waters as may be necessary to protect the health and welfare of the population from environmental degradation;
- (h) establish such procedures for industrial or agricultural activities in order to minimise damage to the environment from such activities;
- (i) maintain a programme of technical assistance to bodies (public and private) concerning implementation of environmental criteria, guidelines, regulations and standards and monitoring enforcement of the regulations and standards thereof; and
- (j) develop and promote such processes, methods, devices and materials as may be useful or incidental in carrying out the purposes and provisions of this Edict.

9.—(1) Subject to subsection (2) of this section, the Agency may accept gifts of land, money, books or other property upon such terms and conditions, if any, as may be specified by the person making the gift.

(2) The Agency shall not accept any gifts if the conditions attached thereto by the person making the gift are inconsistent with the functions of the Agency under this Edict.

10.—(1) The Agency shall ordinarily meet for the despatch of business at such times and places as the Chairman of the Agency may from time to time appoint, but shall meet at least once in every three months.

(2) At every meeting of the Agency the Chairman shall preside and, in his absence, the members present shall elect a person from among their number to preside at that meeting.

(3) Every question coming before the Agency at any meeting shall be decided by a majority of the votes of members present.

(4) The quorum at any meeting of the Agency shall be five.

(5) The Chairman or other person presiding at any meeting of the Agency shall have a second or casting vote.

(6) The Agency may co-opt any person as an adviser to attend any meeting of the Agency, but a person so co-opted shall not have the right to vote on any matter coming before the Agency for decision at the meeting.

(7) The validity of any proceedings of the Agency shall not be affected by any vacancy among its members or by any defect in the appointment of any of them.

(8) A member of the Agency who is in any way directly or indirectly interested in any contract or transaction or project of the Agency shall disclose the nature of his interest at a meeting of the Agency, and the disclosure shall be recorded in the minutes of the Agency and the member:—

(a) shall not take part in any deliberation or decision of the Agency with respect to that contract or transaction or project;

(b) shall be disregarded for the purpose of constituting a quorum of the Agency for any such deliberation or decision.

(9) For the purposes of subsection 8 of this section, a general notice given at a meeting of the Agency by a member of the Agency to the effect that he is a member of a specified company or firm and is to be regarded as interested in any contract or transaction or project of the Agency concerning the company or firm shall be regarded as a sufficient disclosure of his interest in relation to that contract or transaction or project.

(10) A member of the Agency need not attend in person at a meeting of the Agency in order to make any disclosure which he is required to make under subsection (8) of this section if he takes reasonable steps to secure that the disclosure is made by notice which is brought up and read at the meeting.

(11) Any member who infringes subsections (8) and (9) of this section shall be liable to be removed from the Agency.

11.—(1) The Agency may appoint such number of standing and ad-hoc committees

comprising members of the Agency or non-members or both as it thinks fit to consider and report on any matter with which the Agency is concerned.

(2) Every committee appointed under this section shall be presided over by a member of the Agency.

(3) The quorum of any committee set up by the Agency shall be as may be determined by the Agency.

PART IV—MANAGEMENT AND STAFF OF THE AGENCY

12.—(1) There shall be appointed by the Governor a Director for the Agency.

(2) The Director who shall be the Chief Executive of the Agency shall hold office on such terms and conditions as may be specified in his instrument of appointment.

(3) The Director shall, subject to the policies laid down by the Agency, develop programmes to carry out the purposes and pro-visions of this Edict and, without prejudice to the generality of the foregoing, shall in particular and in consultation with appropriate agencies:—

(a) establish programmes for the prevention, reduction and elimination of pollution of land and inter-state waters as well as state programmes for restoration and enhancement of the State's environment;

(b) encourage and promote the co-ordination of environmentally related activities at all levels;

(c) utilise and promote the expansion of research, experiments, surveys and studies by public or private agencies, institutions and organisations concerning causes, effects, extent, prevention, reduction and elimination of pollution and such other matters related to environmental protection as the Agency may, from time to time, determine necessary and useful; and

(d) conduct public investigations on pollution.

(4) Without prejudice to the generality of subsection (3) of this section, the Director shall, subject to the general control of the Agency on matters of policy and subject in particular to such regulations or bye-laws or administrative instructions as the Agency may make or give in that behalf under section 32 or section 33 of this Edict, be charged with the direction of the day-to-day business of the Agency and of its administration and the control of the employees of the Agency.

13. —(1) The Agency may, from time to time, engage such employees as may be necessary for the proper and efficient conduct of the business of the Agency.

(2) The Agency may also engage the services of such consultants and advisers as the Agency may determine.

(3) Subject to this Edict, the employees and advisers of the Agency shall be engaged on such terms and conditions as the Agency may, with the approval of the Commissioner, determine.

(4) Public officers may be transferred or seconded to the Agency or may otherwise give assistance thereto.

14. —(1) The use of the common seal of the Agency shall be authenticated by two signatures, namely:—

(a) the signature of the Director or some other member of the Agency authorised by the Agency to authenticate the application of the seal; and

(b) the signature of the Secretary or some other officer of the Agency authorised by the Agency to act in the Secretary's place for that purpose.

(2) The Agency may by instrument in writing under its common seal empower any person either generally or in respect of any specified matters as its attorney, to execute deeds on its behalf in any place not situated in the State; and every deed signed by such attorney on behalf of the Agency and under his seal, shall be binding on the Agency and have the same effect as if it were under the seal of the Agency.

(3) An instrument or contract which, if executed or entered into by a person other than a body corporate, would not require to be under seal, may be executed or entered into on behalf of the Agency by any member of the Agency if such person has previously been authorised by a resolution of the Agency to execute or enter into that particular instrument or contract.

(4) The Agency, if it thinks fit, may by writing under its common seal appoint any person outside the State as Agent to execute an instrument or enter into a contract and the instrument or contract if executed or entered into on behalf of the Agency shall have effect as if it had been duly executed or entered into as prescribed for the purpose of this subsection.

(5) Every document purporting to be an instrument executed or issued by or on behalf of the Agency and purporting to be:—

(a) sealed with the common seal of the Agency authenticated in the manner provided by subsection (1) of this section; or

(b) signed by and under the seal of a person appointed as attorney under subsection (2) of this section; or

(c) signed by a member of the Agency or other person authorised in accordance with subsection (3) of this section to act for that purpose,

shall be deemed to be so executed or issued until the contrary is shown.

15.—(1) The Agency shall have an officer to be designated as the Secretary.

(2) The Secretary shall act as Secretary to the Agency at its meetings and shall, subject to the directions of the Agency, arrange the business for and cause to be recorded and kept minutes of all meetings of the Agency.

(3) The Secretary shall also perform such functions as the Agency may by writing direct or as

the Director may by writing delegate to him and shall be assisted in his functions by such employees of the Agency as the Director may direct.

16.—(1) The Agency shall have an internal auditor.

(2) Subject to this Edict, the internal auditor shall be responsible to the Director for the performance of his functions.

(3) As part of his functions under this Edict, the internal auditor shall, at intervals of three months, report on the internal audit work carried out by him during the period of three months immediately preceding the preparation of the report, and submit the report to the Director who shall convene a meeting of the Agency as soon as possible to discuss the internal auditor's report.

(4) Without prejudice to the general effect of subsection (3) of this section, the internal auditor shall make in each report such observations as appear to him necessary as to the conduct of the financial affairs of the Agency during the period to which the report relates.

(5) The internal auditor shall send a copy of each report prepared by him under this section to the Governor and also to each of the following:—

(a) the Commissioner responsible for Finance and Economic Planning;

(b) the State Director of Audit; and

(c) the Chairman of the Agency.

PART V—FINANCIAL PROVISIONS

17. The funds of the Agency shall include all revenue accruing to the Agency from its operations from any source and subventions and appropriations from whatever source made to the Agency.

18. —(1) The Agency shall submit to the Commissioner at such times and in such form as the Commissioner may, in consultation with the Commissioner responsible for Finance and Economic Planning direct, detailed estimates of its income and expenditure for the next following financial year.

(2) The expenditure of the Agency shall be in accordance with the estimates as approved by the Commissioner acting in consultation with the Commissioner responsible for Finance and Economic Planning.

19. —(1) The Agency may have bank accounts in such banks as the Commissioner responsible for Finance and Economic Planning may approve.

(2) The Agency may obtain loans and other credit facilities on the guarantee of the Government from such banks as the Commissioner and the Commissioner responsible for Finance and Economic Planning may approve.

(3) Apart from the powers of the Agency under subsection (2) of this section, the Agency may,

with the approval of the Commissioner responsible for Finance and Economic Planning borrow from any other source.

(4) The Agency may borrow temporarily by way of overdraft or otherwise such sums as it may require for meeting its current obligations or discharging its functions.

(5) The Commissioner responsible for Finance and Economic Planning may, on behalf of the Government guarantee the performance of any obligation or undertaking of the Agency under this Edict.

(6) The Commissioner responsible for Finance and Economic Planning may, from time to time, in consultation with the Commissioner, prescribe the maximum sums which the Agency may borrow under subsection (2) or (3) of this section.

20.—(1) The Agency may, subject to this Edict, and the conditions of any trust created in respect of any property, invest all or any of its funds with the like consent or general authority.

(2) The Agency may also invest any of its surplus funds in such securities as may be permitted by law.

21. The Agency may grant loans to its employees for purposes approved by the Commissioner.

22. The Agency shall keep proper books of account and proper records in relation thereto.

23.—(1) The books and accounts of the Agency shall, within three months after the end of each financial year, be audited in accordance with section 117 of the Constitution of the Federal Republic of Nigeria 1979 as amended.

(2) The Agency shall pay fees in respect of the audit to the External Auditor appointed by the Agency.

(3) For the purposes of subsection (2) of this section, the State Director of Audit may provide guidelines on the level of fees to be paid to the External Auditor so appointed.

(4) The Agency shall, as soon as possible upon receiving the External Auditor's Report under this section, forward a copy of the Report to the Governor.

(5) The Governor shall, as soon as practicable upon receipt of the Report thereof, cause to be laid before the State Executive Council a copy of the External Auditor's Report forwarded to him under this section.

(6) The State Director of Audit shall comment on the Agency's annual accounts and the External Auditor's report thereon.

(7) Where the State Director of Audit comments on the Agency's annual accounts and the External Auditor's Report thereon, he shall submit his comments to the State Executive Council.

PART VI—GENERAL

24. The Commissioner may give general directions in writing to the Agency on matters of policy.

25. The Governor may, after consultation with the Agency, give to the agency in writing in connection with any matter of exceptional public importance, directions of a general character not being inconsistent with the provisions of this Edict or with the contractual or other legal obligations of the Agency relating to the exercise by the Agency of its functions under this Edict and the Agency shall give effect to such directions.

26.—(1) The Agency shall, as soon as possible after the expiration of each financial year but within six months after the termination of that year, cause to be submitted to the Governor an annual report of the Agency dealing generally with the activities and operations of the Agency within that year which shall, without prejudice to the generality of the foregoing, include:—

(a) a copy of the audited accounts of the Agency together with the State Director of Audit's report thereon (if any);

(b) a statement of all directions given to the Agency under sections 24 and 25 of this Edict;

(c) each report submitted by the Internal Auditor under section 16 of this Edict in relation to that financial year; and

(d) such other information as the Governor may request.

(2) A copy of the annual report shall be forwarded by the Agency to the Commissioner responsible for Finance and Economic Planning and another copy to the Commissioner.

(3) The Governor shall, not later than three months after receiving the annual report, cause it to be laid before the State Executive Council.

(4) The Agency shall also submit to the Governor such other reports on the Agency's financial affairs as the Governor may by writing reasonably request from time to time.

27. For the purposes of enforcing this Edict, any authorized officer may, without a warrant) require to be produced, examine and take copies of any licence, permit, certificate or other document required under this Edict or any regulations made thereunder;

(b) require to be produced, and examine any appliance, device or other item used in relation to environmental protection.

28.—(1) Any authorised officer, where he has reasonable grounds for believing that an offence has been committed against this Edict or any regulations made thereunder, may, without a warrant:—

(a) enter and search any land, building, vehicle, tent, vessel, floating craft or any inland water on other structure in which he has reason to believe that an offence against this Edict or any regulations made thereunder has been committed;

(b) perform tests and take samples of any substances relating to the offence which are found on the land, building, vehicle, tent, vessel, to believe that an offence against this Edict or any regulations made thereunder has been committed;

(c) cause to be arrested any person who he has reason to believe has committed such offence; and

(d) seize any item or substance which he has reason to believe has been used in the commission of such offence or in respect of which the offence has been committed.

(2) A written receipt shall be given for any article or thing seized under subsection (1) of this section and the grounds for such seizure shall be stated on the receipt.

29. —(1) Any authorised officer, not in uniform when acting under this Edict, shall, on demand, declare his office and produce to any person against whom he is taking such identification and written authority as may reasonably be sufficient to show that he is an authorised officer for the purposes of this Edict.

(2) It shall not be an offence for any person to refuse to comply with any request, demand or order made by any authorised officer not in uniform if such authorised officer refuses, on demand being made by such person, to declare his office or produce such identification or written authority.

30. —(1) Any person who:—

(a) without lawful justification or excuse wilfully obstruct, hinders or resists any authorised officer in the exercise of his powers under this Edict; or

(b) without lawful justification or excuse, refuses or wilfully fails to comply with any lawful enquiries or requirements made by any authorised officer under section 27 of this Edict; commits an offence under this Edict and shall, on summary conviction be liable to a fine not exceeding N500,000.00 or to imprisonment for a term not exceeding 10 years or to both.

(2) Any person who knowingly or recklessly makes any statement in purported compliance with a requirement to furnish information which is false in a material particular commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding 1000 naira or to imprisonment for a term not exceeding 1 year or to both.

(3) Any person who falsely represents himself to be an authorised officer of the Agency and assumes to do any act or to attend in any place for the purpose of doing any act on behalf of the Agency commits an offence under this Edict and shall, on summary conviction, be liable to imprisonment for a term not exceeding 2 years.

(4) Any person who contravenes any provision of this Edict or regulations made thereunder in respect of which an offence has not been prescribed commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding N 20,000.000 or to imprisonment for a term not exceeding 2 years or to both.

31.—(1) Subject to subsection (2) of this section, where an offence under this Edict or under any regulations made thereunder is committed by a body of persons, then:—

(a) in the case of a body corporate, other than a partnership, every director or Secretary or similar officer of such body; and

(b) in the case of a partnership every partner of the partnership,

shall on summary conviction, be liable to a fine not exceeding N500,000.00 for such offence; and in addition, shall be ordered to pay compensation for any damage resulting from such breach thereof or to repair and restore the polluted environmental area to an acceptable level as approved by the Agency.

(2) No person commits an offence by virtue of subsection (1) of this section if he proves to the satisfaction of the court:—

(a) that he did not consent to, or connive at, the commission of the offence; and

(b) that he did all in his power to prevent the commission of the offence having regard to all the circumstances.

32.—(1) The Commissioner may, on the advice of the Agency, make such regulations for the purposes of giving effect to the provisions of this Edict.

(2) Without prejudice to the generality of subsection (1) of this section, regulations made thereunder may, in particular prescribe standards for:—

(a) noise control; and

(b) control of hazardous substances and removal methods.

33. The Agency may, from time to time, issue bye-laws or administrative instructions in writing for regulating the internal operation of the Agency including but without prejudice to the generality of the foregoing, the regulation of the conditions of service of the employees of the Agency.

34. —(1) No suit against the Agency, a member of the Agency or an employee of the Agency for any act done in pursuance or execution of any law, or of any public duties, or in respect of any alleged neglect or default in the execution of such law, duties or authority, shall lie or be instituted in any court unless it is commenced within twelve months next after the act, neglect or default complained of or, in the case of a continuance of damage or injury within twelve months next after the ceasing thereof.

(2) No suit shall be commenced against the Agency before the expiration of one month after written notice of intention to commence the suit shall have been served on the Agency by the intending plaintiff or his agent; and the notice shall clearly and explicitly state:—

(a) the cause of action;

(b) the particulars of the claim;

(c) the name and place of abode of the intending plaintiff; and

(d) the relief which he claims.

35. The notice referred to in section 34(2) of this Edict and any summons, or other document required or authorised to be served on the Agency under the provisions of this Edict or any other law may be served by delivering the summons, notice or other documents to the Chairman of the Agency or the Director or by sending it by registered post addressed to the Director at the Secretariat of the Agency.

36. In any action or suit against the Agency no execution or attachment or process in the nature thereof shall be issued against the Agency, but any sums of money which by judgement of the court is awarded against the Agency shall, subject to any directions given by the Agency, be paid from the general reserve funds of the Agency.

37. Every member, agent, auditor or employee of the Agency for the time being shall be indemnified out of the assets of the Agency against any liability incurred by him in defending any proceedings whether civil or criminal, if any such proceedings are brought against him in capacity as such member, agent, auditor or employee of the Agency.

38. No proceedings shall lie against any person holding an office or appointment under the Agency for anything done, re-reported or said by him in the course of the exercise or intended exercise of his functions or power under this Edict, unless it is shown that he acted in bad faith.