

CHAPTER 128 - SLAUGHTER STOCK (CONTROL AND TAXATION)

A Law to Control and Tax Slaughter Stock

[1 April 1955]

1. This Law may be cited as the Slaughter Stock (Control and short title. Taxation) Law.

2. In this Law:—

"Commissioner" means the State Commissioner for the time being charged with responsibility for Veterinary Services;

"slaughter stock" means any of the classes of animal specified in the First Schedule which are intended for slaughter and which are being moved within the State under the authority of a movement permit issued in pursuance of the Control of Trade Cattle Regulations, but does not include cattle proceeding to grazing grounds.

3. —(1) There shall be imposed, levied and paid a tax called incidence of slaughter stock tax and the same shall be paid in respect of slaughter stock and shall be levied upon such persons and paid under such conditions as are prescribed in or under this Law.

(2) All slaughter stock tax collected under the provisions of this Law shall be credited to the general revenue of the State.

4. Any person who is in charge of any slaughter stock moving otherwise than by railway along any recognized trade route under the authority of any movement permit issued under the Control of Trade Cattle Regulations shall take such slaughter stock to such of the control posts specified in the Second Schedule as are situated on the route set out on the movement permit relating to such slaughter stock.

5. No owner or agent of an owner or person who is in charge of any slaughter stock shall transport or attempt to transport any stock by rail, slaughter stock by rail from any places other than the railing points Third specified in the Third Schedule without the prior permission in writing of the Commissioner or a public officer delegated by him and subject to such conditions as he may think fit to impose.

6. Slaughter stock tax shall be payable at the prescribed rates:—

(a) such of the control posts specified in the Second Schedule as are also set out on the movement permit relating to the stock which is being moved;

(b) the appropriate railing point specified in the Third Schedule in the case of stock transported by rail.

7. Slaughter stock tax shall be payable at each control post and railing point set out in the Second and Third Schedules respectively in respect of each head of slaughter stock and in respect of each class of slaughter stock and in respect of each class of slaughter stock at the rate

prescribed opposite to the name of each control post or railing point.

8. The person accountable for, and responsible for the payment of, slaughter stock tax shall be either the owner of the responsible slaughter stock, or his agent or the person in charge of the slaughter for tax. stock at the time when the same are brought to a control post or railing point.

9. Any person who is the owner or the agent of the owner or who is in charge of any slaughter stock to which this Law applies and who:—

(a) fails to pay slaughter stock tax in respect of such stock in accordance with the provisions of this Law; or

(b) fails to take such stock to the appropriate control post or railing point; or

(c) removes any slaughter stock from a control post or railing point without having paid the prescribed amount of tax,

shall be guilty of an offence and shall be liable upon summary conviction to a fine not exceeding five hundred naira or to imprisonment for a period not exceeding six months or to both such fine and imprisonment.

10.—(1) A veterinary officer or a person duly authorised by him may impound any slaughter stock on which slaughter stock tax is due and payable:—

(a) if any person shall remove or attempt to remove such slaughter stock from a control post or railing point without payment of such tax; or

(b) if such tax is not paid within seven days of demand.

(2) Such veterinary officer or person authorised by him, may, after giving to the owner, the agent of the owner or to the person in charge of such slaughter stock as the case may be seven days previous notice in writing of his intention so to do, sell such numbers of such slaughter stock as shall be necessary to produce a sum of money equal to the amount of slaughter stock tax due from such owner, agent or other person plus the cost of the impounding of such stock and of the maintenance of them while impounded.

(3) The proceeds of sale of any slaughter stock sold shall be applied by the veterinary officer or person authorised by him:—

(a) first, in payment of the slaughter stock tax due and owing in respect of the whole herd concerned;

(b) secondly, in payment of the costs of impounding such herd and of its maintenance while so impounded; and

(c) thirdly, in payment of the ultimate balance (if any) of such proceeds of sale to the owner, agent or person in charge of such herd as aforesaid.

(4) Stock impounded under the provisions of subsection (1) shall be released:—

(a) upon payment to the veterinary officer or person authorised by him of the amount

of slaughter stock tax due and owing in respect of such stock; or
(b) after the procedure prescribed in subsection (2) has been carried out.

Impounding of stock on failure to pay tax.

11.—(1) The Governor may by Order add to or delete from the lists of animals set out in the First Schedule.

Order.

(2) The Governor may by Order delete from the Second or Third Schedule respectively any control post or railing point and the rate of tax payable thereat.

(3) The Governor may by Order add to the Second or Third Schedule respectively any new control post or railing point, and may prescribe the rate of tax payable thereat.

(4) The Governor may by Order amend the Second or Third Schedule respectively by altering any rate of tax specified therein.

12. The Governor may make regulations generally for the carrying out of this Law and in particular for:—

(a) prescribing the method of collecting and accounting for the slaughter stock tax; and

(b) prescribing the duties of a veterinary officer or person authorised by him in connection with the control and impounding of stock at control posts.

13. For the avoidance of doubts it is hereby declared that none of provisions of this Law shall be binding on or in any way affect any railway or any transport or other services ancillary thereto nor shall this Law be deemed to confer on any person any powers or rights over or in respect of any railway or any transport or other service ancillary thereto.

14. Nothing herein contained shall be deemed to affect the operation of section 53 of the Personal Tax Law or the cattle tax authorised to be levied thereunder.

FIRST SCHEDULE

Slaughter Stock—Bull, cow, heifer, ox, sheep, goat, swine, horse, donkey, camel.

Slaughter Stock (*Control and Taxation*)

SECOND SCHEDULE

Substituted by NES 2 of 1973 NES 2 of 1973
CONTROL POSTS AND TAX PAYABLE IN EACH

Tax payable in respect of each head of
slaughter stock

	(a)		(b)	(c)
Control Post	Bull, cow, heifer, ox, (i) on hoof	(ii) by lorry	sheep goat,	swine
Jalingo	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K
	1N	2N	20K	50K

Slaughter Stock
(Control and Taxation)

THIRD SCHEDULE

RAILING POINTS AND TAX PAYABLE IN EACH

Tax payable in respect of each head of slaughter stock

	(a)	(b)	(c)
Railing Post	Bull, cow, heifer, ox, (i) on hoof	sheep goat,	swine
	3N	20K	50K
	3N	20K	50K
