



HOUSE OF REPRESENTATIVES FEDERAL REPUBLIC OF NIGERIA VOTES AND PROCEEDINGS

Wednesday, 22 November, 2017

1. The House met at 11.20 a.m. Mr Deputy Speaker read the Prayers.
2. **Votes and Proceedings**
Mr Deputy Speaker announced that he had examined and approved the *Votes and Proceedings* of Tuesday, 21 November, 2017.

The Votes and Proceedings was adopted by unanimous consent.

3. **Announcement**

Visitors in the Gallery:

Mr Deputy Speaker recognised the presence of the following visitors in the Gallery:

- (i) Staff and Students of *Great Immaculate Heart Schools*, Suleja, Niger State;
- (ii) Staff and Students of *Government Secondary School*, Bwari, Abuja;
- (iii) Staff and Students of *Glorious Destiny Academy*, Jikwoyi, Abuja; and
- (iv) Staff and Students of *Zinaria International School*, Maraba, Karu, Nasarawa State.

4. **Petitions**

- (i) A petition from Theobena Nigeria Limited, on the sale of sub-standard products by Happiness International Trading Company Limited, was presented and laid by Hon. Eucharia Azodo (*Aguata Federal Constituency*);
- (ii) A petition from Najeeb Muhammed Fagge and 13 others, on the non-payment of their retirement benefits by the Federal Ministry of Works and Housing, was presented and laid by Hon. Aminu Suleiman (*Fagge Federal Constituency*).

Petitions referred to the Committee on Public Petitions.

5. **Matters of Urgent Public Importance (Standing Order Eight, Rule 4)**

(i) ***The Resurgence of Boko Haram in Mubi and the Need for Immediate Action:***

Hon. Abdulrahman Ibrahim Abubakar (*Mubi North/Mubi South/Maiha Federal Constituency*) introduced the matter and prayed the House to consider and approve the matter as one of urgent public importance — *Agreed to.*

Matter to stand over till the next legislative day

(ii) ***Need to Curb Incessant Deaths at Railway Crossings:***

Hon. Akinwunmi Nurudeen Olaitan (*Ifako Ijaye Federal Constituency and 1 other*) introduced the matter and prayed the House to consider and approve the matter as one of urgent public importance — *Agreed to.*

Matter to stand over till the next legislative day

Motion made and Question proposed, “That the House do suspend Order Eight, Rule 4 (4) to enable it take more than 2 matters of urgent public importance” (*Hon. Ayorinde Olabode — Owo/Ose Federal Constituency*).

Agreed to.

(iii) ***Need to Investigate the Inhuman and Barbaric Act of Slave Trade Involving the Auctions of Nigerians in Libya:***

Hon. Saheed Akinade-Fijabi (*Ibadan Southwest/Ibadan Northwest Federal Constituency and 3 others*) introduced the matter and prayed the House to consider and approve the matter as one of urgent public importance — *Agreed to.*

Matter to stand over till the next legislative day

6. **Presentation of Report**

Committee on Tertiary Education and Services:

Motion made and Question proposed, “That the House do receive the Report of the Committee on Tertiary Education and Services on a Bill for an Act to Amend the National Universities Commission Act, Cap. N81, Laws of the Federation of Nigeria, 2004 to Empower the Commission to set out Code of Conduct for Assessment of Universities' Students Characters alongside Academic Performance as Condition Precedent to Award of Degrees to Deserving Students and to make it Mandatory for Immediate Issuance and Release of Certificates to Graduating Students in all Tertiary Institutions in Nigeria; and for Related Matters (HB. 56 and 439)” (*Hon. Aminu Suleiman — Fagge Federal Constituency*).

Agreed to.

Report laid.

7. **A Bill for an Act to Establish the Federal College of Education, Monguno to Provide Full-time Courses, Teaching Instructions and Training in Technology, Applied Sciences, Arts, Social Sciences, Humanities and Management; and to Provide for the Appointment of the Provost and Other Officers of the College to carry out the Administration and Disciplining of Students of the College; and for Related Matters (HB. 1215) — *Second Reading***

Motion made and Question proposed, “That a Bill for an Act to Establish the Federal College of Education, Monguno to Provide Full-time Courses, Teaching Instructions and Training in Technology, Applied Sciences, Arts, Social Sciences, Humanities and Management; and to Provide for the Appointment of the Provost and Other Officers of the College to carry out the Administration and Disciplining of Students of the College; and for Related Matters (HB. 1215) be now read a Second Time” (*Hon. Muhammed Tahir Monguno — Monguno/Marte/Nganzai Federal Constituency*).

Debate.

Question that the Bill be read a Second Time — Agreed to.

Bill read the Second Time.

Bill referred to the Committee on Tertiary Education and Services.

8. A Bill for an Act to Amend the Evidence Act, 2011 to Accommodate Modern Development Relating to Admissibility of Confessional Statement; to Render Illegally Obtained Evidence Inadmissible; Give Discretion to the Court with Regard to Certification of Electronically Generated Documents; Provide for Admissibility of Public Documents without Makers of such Documents being called as Witnesses; and to Stipulate a Time Limit on the Presumption of Validity of Judicially Noticed Customs and to Impose a Duty on the Courts to Ensure that Customs that have been Judicially Noticed and not thereafter been Subjected to Proof by Evidence for an Inordinately Long Period of Time are Reviewed by the Courts to Ascertain that they are still Representative of the Customs as they are Currently Practised in the Communities with Respect to which the Customs Relate; and for Related Matters (HB. 1149, HB. 1188 and HB. 1192) — *Second Reading*

Order read; deferred by leave of the House.

9. A Bill for an Act to Establish the Maritime Security Agency to Promote Maritime Security and to provide, among Other Things, for the Establishment of the Maritime Security Agency charged with the Responsibility of Providing Security and Safety Information and Communication Facilities for all Categories of Users of the Nigerian Maritime Industry; and for Related Matters (HB. 968) — *Second Reading*

Motion made and Question proposed. "That a Bill for an Act to Establish the Maritime Security Agency to Promote Maritime Security and to provide, among Other Things, for the Establishment of the Maritime Security Agency charged with the Responsibility of Providing Security and Safety Information and Communication Facilities for all Categories of Users of the Nigerian Maritime Industry; and for Related Matters (HB. 968) be now read a Second Time" (Hon. Ntufam Etta Mbora — Calabar South/Akpabuyo/Bakassi Federal Constituency).

Debate.

Question that the Bill be read a Second Time — Agreed to.

Bill read the Second Time.

Bill referred to the Committee on Maritime Safety, Education and Administration.

10. 2018-2020 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)
Motion made and Question proposed;

The House:

Notes that the President of the Federal Republic of Nigeria, Muhammadu Buhari, on Tuesday, 17, October, 2017 forwarded a Request to the House of Representatives for approval of the 2018- 2020 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP);

Aware that Section 11 (2) of the Fiscal Responsibility Act, 2007 provides that the Medium Term Expenditure Framework (MTEF) shall be considered for approval with such modifications, if any, as the National Assembly finds appropriate by a Resolution of each House of the National Assembly;

Also notes that Section 11 (3) of the Fiscal Responsibility Act, 2007 provides that the Medium Term Expenditure Framework shall contain, among other things, a macro-economic framework setting out the macro-economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macro-economic projections for the preceding three financial years;

Recalls that upon reading the Communication from the President, the Request was referred to the relevant Committees without debate;

Resolves to:

- (i) set aside the earlier referral to enable debate on the Request; and
- (ii) commit the 2018-2020 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) to the Committees on Finance, Appropriations, National Planning and Economic Development, Legislative Budget and Research and, Aids, Loans and Debt Management to scrutinize and make recommendations to the House (*Hon. Femi Gbajabiamila — House Leader*).

Debate.

Agreed to.

The House:

Noted that the President of the Federal Republic of Nigeria, Muhammadu Buhari, on Tuesday, 17, October, 2017 forwarded a Request to the House of Representatives for approval of the 2018- 2020 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP);

Aware that Section 11 (2) of the Fiscal Responsibility Act, 2007 provides that the Medium Term Expenditure Framework (MTEF) shall be considered for approval with such modifications, if any, as the National Assembly finds appropriate by a Resolution of each House of the National Assembly;

Also noted that Section 11 (3) of the Fiscal Responsibility Act, 2007 provides that the Medium Term Expenditure Framework shall contain, among other things, a macro-economic framework setting out the macro-economic projections for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macro-economic projections for the preceding three financial years;

Recalled that upon reading the Communication from the President, the Request was referred to the relevant Committees without debate;

Resolved to:

- (i) set aside the earlier referral to enable debate on the Request; and
- (ii) commit the 2018-2020 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) to the Committees on Finance, Appropriations, National Planning and Economic Development, Legislative Budget and Research and, Aids, Loans and Debt Management to scrutinize and make recommendations to the House (**HR. 175/2017**).

11. Need to Review the Condition of Service of Medical Personnel and Improve the State of Health Institutions in Nigeria
Motion made and Question proposed;

The House:

Notes that Section 14 (2) (b) of the Constitution of the Federal Republic of Nigeria, 1999 provides that the security and welfare of the people shall be the primary purpose of Government;

Also notes that access to medical care for a larger percentage of the citizens of any nation is a major determinant of the welfare level of the citizens but a situation where the nation's hospitals operate without the required number of doctors cannot be regarded as commensurate with the provision of welfare for the citizens by the Government;

Aware of the press release by the Chairman, Nigerian Medical Association, Lagos State Chapter, Dr Olumuyiwa Odusote, which painted a pathetic picture of the state of healthcare delivery in the country which has precipitated an exodus of Medical Doctors from Nigeria that has reached an alarming proportion in the form of:

- (i) more than 40,000 of the 75,000 registered Nigerian doctors practicing abroad while 70% of the remaining 35,000 are currently processing their papers to relocate outside Nigeria in search of greener pastures,
- (ii) 100 doctors having resigned from the University College Hospital (UCH), Ibadan in 2017 alone while 800 doctors resigned from Lagos State Hospitals in the last two years,
- (iii) Kebbi State not having been able to employ a single doctor for its hospitals in two years despite multiple advertisements for recruitment,
- (iv) over 200 doctors and nurses having resigned from Ladoke Akintola Teaching Hospital, Ogbomoso in the last one year;

Also aware that the consistent under-funding and neglect of the nation's health care system over the years have led to its moribund state that is characterized by decrepit equipment, poor quality services, avoidable deaths as a result of lack of experience of personnel, lack of drugs and prescription of expired drugs, etc.;

Cognizant that the nation has been classified as needing 303,333 medical doctors at the moment and also requiring another 10,605 new doctors annually to meet the demand of providing good and quality patient care to the citizenry;

Concerned that the 2018 budget proposal made provision of only 3.9% for the health sector against the benchmark of 15% of the total annual budget as prescribed by the World Health Organisation;

Resolves to:

Mandate the Committees on Health Institutions, and Healthcare Services to engage stakeholders in the health sector on the precarious situation of health care delivery in the country and report back in four (4) weeks for further legislative action (*Hon. Ayorinde Olabode — Owo/Ose Federal Constituency*).

Debate.

Agreed to.

The House:

Noted that Section 14 (2) (b) of the Constitution of the Federal Republic of Nigeria, 1999 provides that the security and welfare of the people shall be the primary purpose of Government;

Also noted that access to medical care for a larger percentage of the citizens of any nation is a major determinant of the welfare level of the citizens but a situation where the nation's hospitals operate without the required number of doctors cannot be regarded as commensurate with the provision of welfare for the citizens by the Government;

Aware of the press release by the Chairman, Nigerian Medical Association, Lagos State Chapter, Dr Olumuyiwa Odusote, which painted a pathetic picture of the state of health care delivery in the country which has precipitated an exodus of Medical Doctors from Nigeria that has reached an alarming proportion in the form of:

- (i) more than 40,000 of the 75,000 registered Nigerian doctors practicing abroad while 70% of the remaining 35,000 are currently processing their papers to relocate outside Nigeria in search of greener pastures,
- (ii) 100 doctors having resigned from the University College Hospital (UCH), Ibadan in 2017 alone while 800 doctors resigned from Lagos State Hospitals in the last two years,
- (iii) Kebbi State not having been able to employ a single doctor for its hospitals in two years despite multiple advertisements for recruitment,
- (iv) over 200 doctors and nurses having resigned from Ladoke Akintola Teaching Hospital, Ogbomoso in the last one year;

Also aware that the consistent under-funding and neglect of the nation's health care system over the years have led to its moribund state that is characterized by decrepit equipment, poor quality services, avoidable deaths as a result of lack of experience of personnel, lack of drugs and prescription of expired drugs, etc.;

Cognizant that the nation has been classified as needing 303,333 medical doctors at the moment and also requiring another 10,605 new doctors annually to meet the demand of providing good and quality patient care to the citizenry;

Concerned that the 2018 budget proposal made provision of only 3.9% for the health sector against the benchmark of 15% of the total annual budget as prescribed by the World Health Organisation;

Resolved to:

Mandate the Committees on Health Institutions, and Healthcare Services to engage stakeholders in the health sector on the precarious situation of health care delivery in the country and report back in four (4) weeks for further legislative action (**HR. 176/2017**).

12. Consideration of Report

Committee on Telecommunications:

Motion made and Question proposed, "That the House do resume consideration of the Report of the Committee on Telecommunications on a Bill for an Act to Amend the Stamp Duties Act, Cap. S8, Laws of the Federation of Nigeria, 2004 to ensure Compliance with Current Realities and for Related Matters (HB. 889) and approve the recommendations therein" (*Hon. Saheed Akinade-Fijabi — Ibadan Southwest/Ibadan Northwest Federal Constituency*).

Agreed to.

Question that the House do resolve into the Committee of the Whole to consider the Report — Agreed to.

(HOUSE IN COMMITTEE)

(Mr Deputy Speaker in the Chair)

A BILL FOR AN ACT TO AMEND THE STAMP DUTIES AND PROCEEDS ACT,
CAP. S8, LAWS OF THE FEDERATION OF NIGERIA, 2004 TO ENSURE
COMPLIANCE WITH CURRENT REALITIES; AND FOR RELATED MATTERS

Committee Recommendation:

Clause 1: Amendment of Cap. S8, LFN, 2004.

The Stamp Duties Act (in this Bill referred to as the Principal Act) is hereby amended as set out hereunder (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that Clause 1 stand part of the Bill — Agreed to.

Committee Recommendation:

Clause 2: Amendment of Section 2 of the Principal Act.

Section 2 of the Principal Act is hereby amended in line 22 by changing the definition of "Stamp" and the addition of the definition of words "Proceeds" and "Stamping Protocol":

"Stamp" means a postage adhesive or printed or impressed or engraved or electronic (image, pattern, code or reference) on any written, printed or electronically generated on receipt, document, instrument, memorandum, transaction, notification, surface, object by means of a dye or ink or electronically generated format with face value or specified value (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that the meaning of the word "Stamp" be as defined in the interpretation to this Bill — Agreed to.

"Proceeds" means revenue or income generated from the sale of adhesive postage Stamp or electronically generated Stamps or Point of Sale (POS) machine generated Stamps or income from the operations or business activities of the Nigerian Postal Service (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that the meaning of the word "Proceeds" be as defined in the interpretation to this Bill — Agreed to.

"Stamping Protocol" means the entire process of implementing and enforcing the denoting of documents, instruments, forms, deeds, agreement, receipts and relevant written documents with an adhesive postage stamp or electronic or internet generated stamps as well as the act of cancelling out same by signing across using a stamp impression or seal to cancel same (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that the meaning of the words "Stamping Protocol" be as defined in the interpretation to this Bill — Agreed to.

Question that Clause 2 stand part of the Bill — Agreed to.

Committee Recommendation:**Clause 3: Amendment of Section 5 of the Principal Act.**

Section 5 of the Principal Act is amended by substituting the word "may" for "shall" in section 5 (2) and also create a new sub-sections 6,7 and 8 to read as follows:

- (2) Where the duty may be denoted by adhesive stamps, Postage Stamps shall be used for the purpose.
- (6) Adhesive stamp mentioned in this Act shall be any postage issued by the Nigerian Postal Service for the purpose of denoting duty and includes adhesive or electronically generated or online stamp.
- (7) Electronic instruments and transaction of and between individuals carried on through or on their behalf by banks, operators of clearance service and electronic payment systems and or any other electronic instrument and transactions shall be denoted by adhesive postage stamps or ink electronically generated online through the internet
- (8) All paperless or transactions made electronically by way of any electronic settlement and registration system involving depository receipts or any receipts and clearance services through any intermediary or through the operations of such paperless system shall be denoted by adhesive postage stamps or ink electronically generated online through the internet

Committee Recommendation:

Leave out the provisions of subclauses (6) - (8) (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Question that Clause 3 as amended, stand part of the Bill — Agreed to.

Clause 4: Amendment of Section 11 of the Principal Act.

Section 11 of the Principal Act is amended in subsection (3) by increasing fine and also extend it to corporate person as stated below:

- (3) Every person who, being required by law to cancel an adhesive stamp neglect or refuse duly and effectively to do so in the manner aforesaid, shall be guilty of an offence and liable on conviction to a fine of fifty thousand Naira or six months imprisonment or both if a corporate person liable to a fine of two hundred and fifty thousand naira or one year imprisonment.

Committee Recommendation:

Leave out the provisions of Clause 4 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Clause 5: Amendment of Section 13 of the Principal Act.

Section 13 of the Principal Act is amended by increasing the fine and read below:

If any person —

- (a) fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument or uses for any postal purpose any adhesive stamp which has been so removed, with intent that the stamp may be used again; or

- (b) sell or offer for sale, or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid, he shall be guilty of an offence and liable on conviction in addition to any other fine or penalty to which he may be liable, to a fine of two hundred and fifty thousand Naira only.

Committee Recommendation:

Leave out the provisions of Clause 5 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — **Agreed to.**

Clause 6: Amendment of Section 27 of the Principal Act.

Section 27 of the Principal Act is amended in subsection (2) to increase the fine and read as stated below:

- (2) If any person whose office it is to prepare or deliver out any instrument of admission chargeable with duty, or to register, enter or make any memorandum of any admission in respect of which no instrument of admission is delivered to the person admitted, neglects or refuses within one month after the admission, to prepare a duly stamped instrument of admission, or to make a duly stamped registered, entry or memorandum of the admission as the case may require, he shall be guilty of an offence and liable on conviction to a fine of fifty thousand naira or imprisonment for six months or both.

Committee Recommendation:

Leave out the provisions of Clause 6 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — **Agreed to.**

Clause 7: Amendment of Section 28 of the Principal Act.

Section 28 of the Principal Act is amended to change the duty on agreement and read as stated below:

All forms of agreement shall be denoted by adhesive postage stamps issued by the Nigeria Postal Service for the purpose of denoting duty which shall be cancelled by the person by whom the agreement is first signed before he delivers it out of his hands.

Committee Recommendation:

Leave out the provisions of Clause 7 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — **Agreed to.**

Clause 8: Amendment of Section 32 of the Principal Act.

Section 32 of the Principal Act is amended to increase fines in subsections (1) and (2) to read as stated below:

- (1) Every appraiser, by whom an appraisement or valuation chargeable with duty is made, shall, within fourteen days after the making thereof, write out the same in words and figures showing the full amount thereof, and shall duly stamp the same and if he neglects or omits so to do, or in any other manner first discloses the amount of the appraisement or valuation, he shall be guilty of an offence and liable to a fine of two hundred and fifty thousand Naira only.

- (2) Every person who receives from any appraiser, or pays for the making of any such appraisal or valuation, not so written out and stamped as aforesaid, shall incur a fine of one hundred thousand Naira only.

Committee Recommendation:

Leave out the provisions of Clause 8 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — *Agreed to.*

Clause 9: Amendment of Section 35 of the Principal Act.

Section 35 of the Principal Act is amended to increase the fine in subsection (2) to read as stated below:

- (2) Any person who commits an offence against this section shall be guilty of an offence and liable on conviction to a fine of two million naira only.

Committee Recommendation:

Leave out the provisions of Clause 9 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — *Agreed to.*

Clause 10: Amendment of Section 39 of the Principal Act.

Section 39 of the Principal Act is amended in subsection (1) to change the duty on a bill of exchange to read as stated below:

- (1) All bills of exchange payable on demand or at sight or on presentation or within three days after date at sight, shall be denoted by an adhesive postage stamp for the time been used to denote duty issued by the Nigerian Postal Service, which where the bill is drawn in Nigeria, shall be cancelled by the person by whom the bill is signed before he delivers it out of his hands, custody or powers.

Committee Recommendation:

Leave out the provisions of Clause 10 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — *Agreed to.*

Clause 11: Amendment of Section 40 of the Principal Act.

Section 40 of the Principal Act is amended in subsection (1) to change the means of stamping foreign bills and notes to read as stated below:

- (1) Every person into whose hands any bill of exchange or promissory note, drawn or made out of Nigeria, comes in Nigeria before it is stamped shall, before he presents for payment, or endorses, transfers or in any manner negotiates, or pays the bill or note, affix thereto a postage stamp denoted for duty at the prevailing rate issued by the Nigerian Postal Services.

Committee Recommendation:

Leave out the provisions of Clause 11 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — *Agreed to.*

Clause 12: Amendment of Section 42 of the Principal Act.

Section 42 of the Principal Act is amended in sub-section (1) to increase penalty for issuing any unstamped bill or note to read as stated below:

- (1) Every person who issues, endorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty and not being duly stamped, shall be guilty of an offence and liable on conviction

to a fine of fifty thousand naira, and the person who takes or receives from any other person any such bill or note either in payment or as a security, or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever:

Provided that if any bill of exchange payable on demand or at sight or on presentation, or within three days after date or sight is presented for payment un stamped, the person to whom it is presented may affix thereto an adhesive stamp at the postage rate denoted for duty by the Nigerian Postal Service for the time being in force, and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill shall, so far as respects the duty, be deemed valid and available.

Committee Recommendation:

Leave out the provisions of Clause 12 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Clause 13: Amendment of Section 44 of the Principal Act.

Section 44 of the Principal Act is amended in sub-section (2) to increase penalty for making or executing unstamped bill of lading to read as stated below:

- (2) Every person who makes or executes any bill of lading not duly stamped shall be guilty of an offence and liable on conviction to a fine of two hundred and fifty thousand naira or one year imprisonment or both.

Committee Recommendation:

Leave out the provisions of Clause 13 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Clause 14: Amendment of Section 50 of the Principal Act.

Section 50 of the Principal Act is amended in sub-sections (2) and (4) to include contract note and as well increase penalty attached to its obligation to read as stated below:

- (2) If any person makes or executes any contract note chargeable with duty and not being duly stamped, he shall be guilty of an offence and liable on conviction to a fine of one hundred thousand naira.
- (4) All stamp duties on a contract note shall be denoted by adhesive postage stamp or ink electronically generated online through the internet which is to be cancelled by the person by whom the note is executed.

Committee Recommendation:

Leave out the provisions of Clause 14 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Clause 15: Amendment of Section 66 of the Principal Act.

Section 66 of the Principal Act is amended to increase prescription on provision as to duplicates and counterparts to read as stated below:

“66. Provision as to duplicates and counterparts.

The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor) shall not be deemed

duly stamped, unless it is stamped as an original instrument, or unless it is made to appear to a commissioner (who shall upon payment of a fee of five hundred Naira in adhesive stamps, certify on such duplicate or counterpart according) that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart”.

Committee Recommendation:

Leave out the provisions of Clause 15 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 16: Amendment of Section 71 of the Principal Act.

Section 71 of the Principal Act is amended to change duty on certain leases to read as stated below:

“71. Duty on certain leases may be denoted by adhesive stamp.

The duty on an instrument chargeable with duty as lease or for tenancies for any definite term less than three years and the duty upon the duplicate or counterpart of any such instrument shall be denoted by an adhesive postage stamp which shall be cancelled by the person by whom the instrument is first executed”.

Committee Recommendation:

Leave out the provisions of Clause 16 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 17: Amendment of Section 72 of the Principal Act.

Section 72 of the Principal Act is amended to increase penalty on unstamped allotment letter to read as stated below:

“72. Provision as to letters of allotment.

Every person who executes, grants, issues or delivers out any document chargeable with duty as a letter of allotment, letter or renunciation, or script certificate, or as scrip, before the same is duly stamped, shall be guilty of an offence and liable on conviction to a fine of one hundred thousand Naira”.

Committee Recommendation:

Leave out the provisions of Clause 17 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 18: Amendment of Section 74 of the Principal Act.

Section 74 of the Principal Act is amended in subsection (1) and (2) to increase duty and penalty on provision as to proxies and voting papers and read as stated below:

“74. Provision as to proxies and voting papers.

(1) Every letter of power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper, hereby respectively charged with the rate of postage denoted for duty at the prevailing period, shall specify the day upon which the meeting at which it is intended to be used is to be held, and shall be available only at the meeting so specified, and any adjournment thereof.

(2) Every person who makes or executes, or votes, or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall be guilty of an offence and liable on conviction to a fine of two hundred and fifty thousand Naira, and every vote given or tendered under the authority or by

means of the letter or power of attorney or voting paper shall be voided"

Committee Recommendation:

Leave out the provisions of Clause 18 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 19:

Amendment of Section 78 of the Principal Act.

Section 78 of the Principal Act is amended in subsection (2) to increase fine for transferring unstamped marketable security to read as stated below:

- (2) Any person who contravenes the provisions of this section shall be guilty of an offence and shall be liable on conviction to a fine of one hundred thousand Naira.

Committee Recommendation:

Leave out the provisions of Clause 19 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 20:

Amendment of Section 79 of the Principal Act.

Section 79 of the Principal Act is amended in subsection (2) to increase fine on negotiating unstamped marketable security to read as stated below:

- (2) If the marketable security upon which the stamp duty has been charged in accordance with this section is assigned, transferred or in any manner negotiated in Nigeria after the date stated on the face of the security as the date by which the amount secured is to be paid off, stamp duty thereon shall be charged at the full rate of duty, an allowance being made for the duty already paid, and if any person in Nigeria after the said date assigns, transfers or in any manner negotiates or is concerned as broker or agent in assigning, transferring or in any manner negotiating any such security, and the security is not-stamped in accordance with this provision, that person shall be guilty of an offence and liable on conviction to a fine of one hundred thousand Naira only.

Committee Recommendation:

Leave out the provisions of Clause 20 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 21: Amendment of Section 83 of the Principal Act.

Section 83 of the Principal Act is amended by changing the word "may" to "shall" in the title and line two of the section and as well create new sub-sections (1) and (2) to read as stated below:

"83. Duty on notarial acts shall be denoted by adhesive stamps.

- (1) The duty upon a notarial act and upon the protest by a notary public of a bill of exchange or promissory note shall be denoted by an adhesive stamp which shall be cancelled by the notary.
- (2) Every bank deposit made for individuals and corporate bodies shall be charged with duty denoted by adhesive postage stamp or electronically generated stamp of the Nigerian Postal Service".

Committee Recommendation:

Leave out the provisions of Clause 21 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 22: Amendment of Section 85 of the Principal Act.

Section 85 of the Principal Act is amended by increasing stamp on policy of insurance against accident and sickness to read as stated below:

“85. Stamp on policy of insurance against accident and sickness.

A policy of insurance against accident is not to be charged with any further duty than two hundred naira by reason of the same extending to any payment to be made during sickness or incapacity from personal injury.

Committee Recommendation:

Leave out the provisions of Clause 22 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Clause 23: Amendment of Section 85 of the Principal Act.

Section 87 of the Principal Act is amended in sub-section (b) by increasing fine for not making out policy of insurance or making policy not stamped to read as stated below:

- (b) makes, executes or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy of insurance which is not duly stamped, shall be guilty of an offence and liable on conviction to a fine of one hundred thousand naira.

Committee Recommendation:

Leave out the provisions of Clause 23 (Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency) — Agreed to.

Committee Recommendation:**Clause 24: Amendment of Section 89 of the Principal Act.**

Provisions as to denotation of Physical and Electronic Receipts, Documents and Instruments with postage stamp.

- (1) For the purposes of this Act, all income from the denotation of receipt, document or instrument with postage stamp shall be known as Stamp Proceeds
- (2) For the purposes of this Act, the expression "receipt" includes any written, printed or electronic note or, memorandum, transaction or notification whereby any money amounting to Three Thousand Naira or upwards, or any bill of exchange or promissory note for the money amounting to Three Thousand Naira or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of Three Thousand Naira or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person,
- (3) For the purposes of this Act, the expression "document" includes any written, printed or electronic note, memorandum, or piece of matter that provides information or evidence or memorialized representation of thought or drafts or agreement or proofs or copied or statement or application that serves as an official record between two parties or more,
- (4) For the purposes of this Act, the expression "instrument" includes any written, printed or electronic matter formally attributed to its author, records and formally expresses a legally enforceable act, process, or contract or obligation, or right, and therefore evidences that act, process, or agreement, or document with value, or can be traded, or contractual right to deliver or

receive cash of any money or asset amounting Three Thousand Naira or upwards is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand; of the amount of Three Thousand Naira or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person

- (5) The denotation upon receipt, document or instrument shall be made with physical or electronic postage stamp which is to be cancelled by the person by whom the receipt is given before it is delivered. Every person who, being required by law to cancel as herein provided, neglects or refuses duly and effectively to do so in the manner aforesaid, shall be guilty of an offence and liable on conviction to a fine of One Hundred Thousand Naira.
- (6) The denotation upon receipt, document or instrument shall be made with a postage stamp in the same currency of the value of receipt, document and instrument that is liable to stamp proceeds.
- (7) For the purpose of this Act, all postage stamps including adhesive postage stamps and electronic stamps or any stamp that can be used for postal purpose shall be within the meaning of the Nigerian Postal Service Act which shall also include all postage stamps approved by the Nigeria Postal Service (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that Clause 24 stand part of the Bill — Agreed to.

Committee Recommendation:

Clause 24B: Certain forms of receipts, documents and instruments do not require denotation.

90. Neither the name of a banker (whether accompanied by words of receipt or not) written in the ordinary course of his business as a banker upon a bill of exchange or promissory note duly stamped, nor the name of a payee written upon a draft or order, if payable to order, shall constitute a receipt, document or instrument that require denotation (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that Clause 24B stand part of the Bill — Agreed to.

Committee Recommendation:

Clause 25: Amendment of Section 91 of the Principal Act.

- (1) A receipt, document or instrument given without being stamped may be stamped with a postage stamp on the following terms:
 - (a) within 28 days after it has been given, on a penalty of One-Thousand-Naira postage stamp;
 - (b) after 28 days, but within 56 days, on penalty of Five-Thousand Naira postage stamp, and shall not in any other case be stamped with an impressed stamp.
- (2) Where in any legal proceedings or before any arbitrator or referee, a receipt, document or instrument is inadmissible by reason of it not being duly stamped, the officer presiding over the court, the arbitrator or referee may, having regard to the illiteracy and ignorance of the party tendering the receipt, document or instrument in evidence, admit the receipt upon payment

of a penalty of One Hundred Thousand Naira and the officer presiding over the court, the arbitrator or referee, as the case may be, shall note the payment of the penalty upon the face of the receipt so admitted and a receipt shall be given for the same.

- (3) A receipt, document or instrument so admitted in evidence shall not be deemed to be duly stamped but shall be available for the purposes of the suit in which it is tendered in evidence and for that purpose only.
- (4) Where a person has been permitted under this subsection to tender a receipt, document or instrument not duly stamped upon payment of the penalty of One Hundred Thousand Naira, such person may recover the said sum of One Hundred Thousand Naira from the person whose duty it was to stamp the receipt at the time when it was first issued.
- (5) Nothing contained in this section shall relieve any person from any other penalty incurred by him in relation to such receipt, document or instrument (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that Clause 25 stand part of the Bill — Agreed to.

Committee Recommendation:

Clause 26: Amendment of Section 92 of the Principal Act.

Penalty for offences in reference to receipts, document and instruments.

If any person —

- (a) gives a receipt, document or instrument liable to stamp proceeds and not duly stamped; or
- (b) in any case where a receipt document or instrument would be liable to stamp proceeds, refuses to give a receipt, document and instrument duly stamped; or
- (c) upon a payment or transaction to the amount of Three Thousand Naira or upwards, gives a receipt, document or instrument for a sum not amounting to Three Thousand Naira, or separates or divides the value of the amount paid or transaction with the intent to evade the denotation of receipt, document and instrument, such a person shall be guilty of an offence and liable on conviction to a fine of One Hundred Thousand Naira per receipt, document or instrument (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that Clause 26 stand part of the Bill — Agreed to.

Clause 27: Amendment of Section 115 of the Principal Act.

Section 115 of the Principal Act as amended in paragraph (d) to remove ambiguity to read as stated below:

- (d) to the substitution of adhesive stamps for impressed stamps, or of impressed stamps for adhesive stamps, or of revenue stamps for postage and revenue stamps with the consent of the President where the means to be substituted is within the exclusive legislative lists.

Committee Recommendation:

Leave out the provisions of Clause 27 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Clause 28: Amendment of Schedule to the Principal Act.
Schedule to section 83 of the Principal Act is amended by removing items (3) and (4) on the exemption list and allow other numbered items rearranged in ascending order.

Committee Recommendation:

Leave out the provision of Clause 28 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*) — **Agreed to.**

Committee Recommendation:

Clause 29: Citation.
This Bill may be cited as Stamp Duties Act (Amendment) Bill, 2017 (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Question that Clause 29 stand part of the Bill — Agreed to.

Long Title:

A Bill for an Act to Amend the Stamp Duties and Proceeds Act, Cap. S8, Laws of the Federation of Nigeria, 2004 to Ensure Compliance with Current Realities; and for Related Matters (*Hon. Saheed Akinade-Fijabi — Ibadan South West/Ibadan North West Federal Constituency*).

Agreed to.

Chairman to report Bill.

(HOUSE IN PLENARY)

Mr Deputy Speaker in the Chair, reported that the House in Committee of the Whole resumed consideration of the Report of the Committee on Telecommunications on a Bill for an Act to Amend the Stamp Duties Act, Cap. S8, Laws of the Federation of Nigeria, 2004 to ensure Compliance with Current Realities and for Related Matters (HB. 889) and approved Clauses 1 - 3, rejected Clauses 4 - 23, approved Clauses 24 - 25, rejected Clauses 27 - 28, approved Clause 29, and the Long Title of the Bill.

Question that the House do adopt the Report of the Committee of the Whole — Agreed to.

13. Adjournment

That the House do adjourn till Thursday, 23 November, 2017 at 11.00 a.m. (Hon. Femi Gbajabiamila — House Leader).

The House adjourned accordingly at 2.36 p.m.

Yussuff Sulaimon Lasun
Deputy Speaker