### CHAPTER 141

# BAUCHI STATE RURAL ELECTRICITY BOARD LAW

### ARRANGEMENT OF SECTIONS

- Interpretation.
- Establishment of the Board.
- Constitution of the Board.
- Remuneration.
- Vacation of office.
- General functions of the Board.
- Particular functions of the Board.
- Appointment of staff, etc.
- 10. Power of Board to make regulations relating to employees of the Board.
- Funds and resources of the Board.
- 12 Disposal of surplus funds.
- 13 Power to borrow.
- 14. Power to acquire and hold property.
- 15. Standing orders.
  - Procedure and meetings.
- 17. Liability of members.
- 18 Expenditure.
- Estimates.
- Accounts and audit.
- 21. Annual report.
- 22. Continuity of supply.
- Power to enter land for certain purposes.
- 24. Notice of intention to enter land to construct a new electric or main transmission line, etc.
- 25. Compensation for damage, etc.
- Power of Board to make regulation.
- 27. Power of Governor to give direction.

### CHAPTER 141

## BAUCHI STATE RURAL ELECTRICITY BOARD LAW

A Law to establish a Rural Electricity Board for the State.

[N.E.S. 1 of 1975, BA.S.L.N. 1 of 1982.]

[Commencement: 1st January, 1973]

#### 1. Title

This Law may be cited as the Bauchi State Rural Electricity Board Law.

#### 2. Interpretation

In this Law, unless the context otherwise requires-

"Board" means the Bauchi State Rural Electricity Board established under section 3-

"Chairman" means the Chairman of the Board:

"electricity lines" means any wire, conductor or other means used for conveying, transmitting or distributing electricity or electric currents and includes any earth con ductor, guard, instrument, insulator, casing, tubing or standard, pole, post or other support of any electric line or anything connected therewith;

"Governor" means the Governor of the State;

"main transmission lines" means all extra high pressure cables and overhead lines not being an essential part of the Board's distribution system, transmitting electricity from a generating station to any other generating station or to a substation, together with any step-up or step-down transformers and switch-gear necessary to and used for, the control of such cables or overhead lines, and the buildings of such part thereof as may be required to accommodate such transformers and switch-gear.

"member" means a member of the Board and includes the Chairman;

"street" or "road" includes any square, court, highway, road thoroughfare or public passage or place over which the public have a right of way;

"State" means the Bauchi State of Nigeria.

#### 3. Establishment of the Board

There is hereby established a body called the Bauchi State Rural Electricity Board which shall be a body corporate with perpetual succession and a common seal and which shall have power to sue or be sued in its corporate name.

### 4. Constitution of the Board

- (1) The Board shall consist of a Chairman and not more than ten other members.
- (2) The Governor may appoint any person he considers suitable to be the Chairman or other member of the Board:

Provided that if no other person is appointed as the Chairman the Governor shall be the Chairman.

(3) Every member shall hold office for a period of three years from the date of his appointment and shall be eligible for re-appointment.

#### 5. Remuneration

There shall be paid to the members such remuneration and allowances as the Governor may, from time to time, determine.

## Vacation of office

The seat of a member shall become vacant on the occurrence of any of the following

- his inability, resulting from any cause, to discharge the functions of his
- his conviction for a criminal offence involving fraud, dishonesty or moral turpitude;
- his resignation;
- the dissolution of the Board;
- his removal by the Governor for misbehaviour or any other cause.

## 7. General functions of the Board

- (1) It shall be the duty of the Board to-
- establish and manage electricity undertakings in those parts of the State where the National Electricity and Power Authority does not, at present, maintain any electricity undertakings or installation;
  - take over all electricity undertakings and installations within the State which are the property of the State Government;
- (c) secure the supply of electricity at reasonable prices;
- (d) advise the Governor on all matters relating to the generation, transmission, distribution and use of electricity; and
- perform such other functions as may from time to time be assigned to it by the State Government.

#### (2) For the purposes of subsection (1) the Board may-

- generate, transmit, transform, distribute and sell electricity either in bulk or to individual consumers in the rural areas of the State;
- construct, reconstruct, maintain and operate electric generating stations, transmission lines, distribution lines, transformer stations and all other stations, buildings and works necessary for carrying out their duties under this Law including the abstraction of water from any lake, river, stream or other natural source and the doing of all such acts as may be necessary for the purpose of utilising and returning the water so abstracted:
  - Provided that all water not consumed shall be returned in a condition not less pure than when it was abstracted; and
- carry on all such activities as may appear to them requisite, advantageous or convenient for or in connection with the discharge of their duties under subsection (1).

#### CAP. 141

#### 8. Particular functions of the Board

In addition to the powers conferred by section 7, the Board may carry on all or any of the following particular functions-

- the manufacture, provision, sale, letting on hire, connection, maintenance repair, or removal of any electric lines, fittings, apparatus or appliance for lighting or power or any other purpose for which electricity can or may be
- the maintenance of shops and showrooms for the display, sale and hire of electrical equipment of all kinds; and
- the advertisement of such electrical equipment whether by way of demon stration, exhibition or otherwise.

#### 9. Appointment of staff, etc.

The Board may, with the approval of the Governor-

- from time to time appoint, upon such salaries, terms and conditions as if may think fit, such officers and employees as may be necessary for the proper and efficient conduct of the business of the Board;
- grant pensions, gratuities, or other end of service benefits to any officer or employee and may require officers and employees to contribute to any scheme for end of service benefits;
- grant loans to any officer or employee for such purpose and upon such conditions as the Board may decide.

## 10. Power of Board to make regulations relating to employees of the Board

The Board may, with the approval of the Governor and subject to the provisions of this Law, make regulations with respect to the appointment, promotion, transfer and dismissal of, and without prejudice to the generality of the foregoing provisions, make regulations for any of the following-

- the qualifications to be required for appointments;
- the method of appointment (including probation and confirmation);
- the form of any agreement to be entered into between the Board and its
- the terms and conditions of service (including, without prejudice to the generality of that expression, the salaries and allowances, the granting of advances, the provision of quarters, leave, medical and dental treatment);
- the procedure and requirements for promotion;
- the maintenance of discipline (including dismissal and the termination of appointments):
- the transfer of employees between the Board and the Government of the State, any other state or Local Government, or any statutory corporation;
- such other matters relating to departmental procedure and duties and responsibilities of employees as the Board considers can be best provided for by regulations.

16. Funds and resources of the Board ne funds and resources of the Board shall consist of-

such sums as may be provided by the Government of the State;

all sums collected or received by the Board in performing its functions under this Law; and

all other sums or property which may in any manner become payable to or vested in the Board.

# 12. Disposal of surplus funds

The Governor may issue such directions to the Board as he thinks necessary for the The Governor may be the Board, and subject to any such direction the Board and subject the funds, and maintain a general reserve.

Subject to the approval of the Governor, the Board may from time to time borrow. whether by way of mortgage or otherwise, such sums of money for the purposes of carryout any of its functions under this Law as the Board may deem necessary.

## 14. Power to acquire and hold property

For the purpose of its functions under this Law, the Board may acquire and hold, manage and dispose of any property, whether real or personal and whether by way of investment or otherwise, and may enter into any contract.

#### 15. Standing orders

The Board may, with the approval of the Governor, from time to time make standing orders regulating the proceedings of the Board or any committee thereof, for the proper conduct of its business, and in particular for-

- the custody and use of the common seal;
- the method of entering into agreement;
- the signing of cheques and other instruments; and
- such other matters as the Governor may direct.

#### 16. Procedure and meetings

- (1) Subject to the provisions of section 14, the Board shall meet at least once a quarer and at such other times as may be expedient for the transaction of business and such meetings shall be held at such places and times as the Board may determine.
- (2) The Chairman may at any time call special meetings of the Board and shall do so on being requested in writing by at least three members of the Board.
- (3) The Chairman shall preside at all meetings of the Board at which he is present and it he is absent, the members present at the meeting shall select one of their number to

- (4) The Chairman or in his absence the member presiding at a meeting of the Board, shall have an original and a casting vote.
  - (5) Three members of the Board, shall constitute a quorum.
- (6) The validity of any proceedings of the Board shall not be affected by any vacancy among the members or any defect in the appointment of a member.

#### 17. Liability of members

 No member of the Board shall be personally liable for any act or default of the Board done or omitted to be done in good faith in the course of the operations of the Board.

#### 18. Expenditure

The Board may incur expenditure necessary for, and incidental to, the carrying out of any function conferred upon it by this Law.

#### 19. Estimates

The Board shall in each financial year prepare and submit to the Governor for ap proval its estimates of revenue and expenditure in respect of the next financial year.

#### 20. Accounts and audit

The Board shall keep proper accounts in a form which shall conform with satisfactory commercial standards of its receipts, payments, credits and liabilities and shall when called upon to do so submit the same with vouchers and all necessary documents to the Director of Audit of the State to be audited.

[BA.S.L.N. 1 of 1982.]

#### 21. Annual report

The Board shall, at the end of each financial year, submit to the Governor a report dealing with the activities of the Board during that financial year.

#### 22. Continuity of supply

(1) The Board shall maintain the continuity of supply of electricity as required by the Electricity Act and any regulations made thereunder:

[Cap. 57 of (1958).]

Provided that the Board shall have the right to suspend the supply of electricity for such period as may be necessary for carrying out inspection, tests, repairs and for the making of new connections.

(2) The Board shall in no case be under any obligation to pay damages or compensation for loss, damage or inconvenience caused to any consumer through any suspension, failure, discontinuance in whole or partial interruption of the supply of electricity howseever caused.

### 23. Power to enter land for certain purposes

- (1) Subject to the provisions of subsection (4) the Board may by its officers or agents with all necessary workmen and other servants enter from time to time on any lands for all or any of the following purposes—
  - (a) the survey and taking of levels;

the construction, placing, maintenance, examination, repair, alteration, or temoval of any electric or main transmission line;

the cutting and removal on each side of any proposed or existing electric or main transmission line of all such trees and underwood as may interfere or be likely to interfere with the construction or proper working of any such

attaching to any wall, house or other building any bracket or other suitable fixture required for the carrying or support of an electric or main transmission line or any other electrical apparatus;

- any other work connected with the supply of electricity.
- (3) Save as is otherwise specifically provided by this section the Board shall when schoole give notice to the occupier of any land on which it is intended to enter.
- (3) For all or any of the purposes aforesaid such officers, agents, workmen or other counts may remain on any such land for such reasonable time and execute and do all all work and things as may be necessary.
- (4) Any electric or main transmission line placed across or over any road shall be placed so as not to interfere with the passage along such road; and the Board shall make and any road opened or broken up for the purposes referred to in subsection (1).

# 24. Notice of intention to enter land to construct a new electric or main transmis-

- (1) Before constructing a new electric or main transmission line across any land or attaching any fixture to any building the Board shall when practicable serve on the occupier of such land or building such notice as is referred to in subsection (2) of section 23, which shall be in writing giving a description of the nature of the line or fixture and the manner in which it is intended to be constructed or attached.
- (2) Any objection by an occupier shall be in writing and shall be lodged with the board within thirty days of the service of the notice. Thereafter it shall be of no effect.
- (3) On receiving an objection within the time allowed the Board shall consider it and take such actions, subject to such conditions, as the Board may deem fit.
- (4) If an owner or occupier of any land or building across or on which an electric or null transmission line or fixture has been constructed or attached requires the position of such electric or main transmission line to be altered, the Board may alter the position subject to such conditions as it may impose.
- (5) Any person not satisfied by a decision of the Board may refer the matter for deremaination to the Court having jurisdiction in the place where the land or building is

### 25. Compensation for damage, etc.

[1] In the exercise of the powers conferred by section 23 the Board, its officers and set sails shall do as little damage as may be and the Board shall pay compensation for any damage done to any buildings, crops, or economic trees.

- (2) The Board shall pay compensation in respect of water abstracted in exercise of the power conferred by paragraph (b) of subsection (2) of section 7 to any person injuri ously affected.
- (3) In case of dispute as to the amount of any compensation payable the same shall be determined by a court of competent jurisdiction.

#### 26. Power of Board to make regulation

The Board, subject to the approval of the Governor, may make regulations for all or any of the purposes following-

- prescribing the general condition under which electricity shall be supplied or discontinued to consumers;
- prescribing the general conditions of sale or letting on hire of electrical equipment of all kinds;
- prescribing the form of and condition to be contained in and the method of service of any notice required or authorised under this Law;
- prescribing any fee or anything which is to be prescribed generally and for the better carrying out of the purposes and provisions of this Law.

#### 27. Power of Governor to give direction

Notwithstanding anything contained in this Law the Governor may give to the Board general or special direction as to the exercise by the Board of its powers under this law and the Board shall give effect to any such direction.

### CHAPTER 143

# BAUCHI STATE SALES TAX LAW

ARRANGEMENT OF SECTIONS

Short title.

Interpretation.

Charging sales tax.

Person liable to sales tax. Collection and remission of sales tax.

power of the Department to charge and collect sales tax.

Determination of the sales tax by the Department.

Appeal to High Court.

Errors and defects in assessment and notice.

Prohibition of collection of sales tax by unauthorised persons.

Power of Commissioner to seal off premises.

Regulations.

SCHEDULE.

### CHAPTER 143

## BAUCHI STATE SALES TAX LAW

A Law to provide for a sales tax in the State.

[BA.S. 11 of 1984, BA.S. 1 of 1985.]

[Commencement: 10th August, 1984]

#### L. Short title

This Law may be cited as the Bauchi State Sales Tax Law.

#### 2. Interpretation

In this Law, unless the context otherwise requires-

"chargeable commodity" means the goods listed in the first column of the Schedule to this Law;

"Court" means the High Court of Justice of Bauchi State;