

## CHAPTER 409

## SOUTHERN AFRICA RELIEF FUND ACT

1979  
No. 22.**An act to establish the Southern Africa Relief Fund and a Board of Trustees to manage the Fund and matters related thereto.**

[17th December, 1976]

Commence-  
ment.Establish-  
ment of the  
Southern  
Africa Relief  
Fund.

1. (1) There is hereby established a fund to be known as the Southern Africa Relief Fund (hereinafter referred to as "the Fund") for the purpose of providing relief in respect of such citizens of Southern Africa as the Board of Trustees may from time to time determine.

(2) The Fund shall consist of—

- (a) such sums as may be contributed by the Government of the Federation or of a State;
- (b) such sums as may be raised from time to time by the Board by way of contributions or donations from any person (whether corporate or unincorporate);
- (c) moneys earned or realised from any property or investment acquired by or vested in the Board of Trustees under or pursuant to this Act; and
- (d) all sums or assets which may in any manner become payable to or vested in the Board of Trustees in respect of any matter incidental to its functions.

(3) In this section, the reference to Southern Africa is a reference to any of the countries mentioned in Part A of the Schedule to this Act and includes any of the movements mentioned therein and reference to relief is a reference to any of the purposes set out in Part B of the said Schedule.

(4) The President may by Order published in the *Federal Gazette* amend the Schedule to this Act.

2. (1) The Fund shall be managed by a body to be known as the Board of Trustees for the Southern Africa Relief Fund (in this Act referred to as "the Board of Trustees") which shall be a body

Establish-  
ment of the  
Board of  
Trustees, etc.

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corporate with perpetual succession and a common seal and may sue or be sued in its corporate name.

(2) The Board of Trustees shall consist of a chairman who shall be the Governor of the Central Bank of Nigeria and the following other members, that is—

- (a) the Secretary to the Federal Government or his representative;
- (b) the Director General Federal Ministry of Finance and Economic Developments;
- (c) the Director General, Ministry of External Affairs;
- (d) the Accountant-General of the Federation;
- (e) not more than three other persons (who shall not be public officers) to be appointed by the National Council of Ministers.

(3) Members of the Board of Trustees (not being public officers) shall hold office for three years and shall be eligible for re-appointment for one further period of three years.

(4) The Board of Trustees shall meet not less than four times in each year and on such other occasions as the Board may consider necessary.

(5) The quorum for meetings of the Board of Trustees shall be four of whom at least one shall be a member appointed under paragraph (2) of subsection (2) of this section.

(6) At any meeting of the Board of Trustees the Chairman shall preside, but if he is absent, the members present at the meeting shall appoint one of their number to preside at that meeting.

(7) The Board of Trustees may appoint one or more committees to carry out, on behalf of the Board, such of its functions as the Board may determine.

(8) The Board of Trustees may co-opt persons who are not members of the Board to any meeting of the Board or any committee thereof and such persons may take part in the deliberations of the Board or any committee thereof but shall not be entitled to vote at the meeting of the Board or any of its committees.

(9) Subject to the provisions of section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding to have a casting vote), the Board of Trustees may take standing orders

regulating its proceedings or the proceedings of any committee thereof.

(10) The administration expenses of the Board of Trustees shall be borne by the Federal Government.

Functions of  
the Board of  
Trustees.

3. The functions of the Board of Trustees shall be—

- (a) to administer the Fund for the provision of relief in respect of such citizens of Southern Africa as the Board of Trustees may determine from time to time;
- (b) in pursuance of the provisions of section 1 (2) (b) of this Act, to devise ways and means of raising contributions and donations for the Fund; for this purpose, the Board of Trustees may from time to time organise charity dances, shows, exhibitions and other fund-raising events as it may deem fit;
- (c) to acquire assets for and on behalf of the Fund;
- (d) to conduct regular assessments of the financial and material requirements of each of the Liberation Movements and the people for whom they cater in their respective zones of Southern Africa;
- (e) to do such other things which in its opinion are necessary or expedient for the proper performance of its functions under this Act.

Executive  
Secretary and  
other  
employees of  
the Fund.

4. (1) There shall be an officer of the Board who shall be called the Executive Secretary and who shall be the chief executive officer of the fund and shall be responsible for the day-to-day management and operations of the Board.

(2) The Executive Secretary shall be appointed by the Board of Trustees after consultation with the Secretary to the Federal Government.

(3) Without prejudice to the generality of his functions under subsection (1) of this section, the Executive Secretary shall be responsible for—

- (a) the payment of all disbursements authorised by the Board under this Act;
- (b) accounting for all moneys collected, paid or otherwise expended under this Act;
- (c) carrying out any directions of the Board.

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(4) The Board of Trustees may appoint such other persons to be employees of the Board of Trustees to assist the Executive Secretary in his functions under this Act as the Board may determine.

(5) The remuneration and tenure of office of the employees of the Board shall be determined by the Board after consultation with the Minister for Establishments.

(6) The Board of Trustees shall, with the approval of the Minister responsible for Establishments, pay such pensions and gratuities to its employees as are payable to public officers of comparative rank in the public service of the Federation.

5. (1) The Board of Trustees shall hold invested in Nigeria such of the assets standing in the Fund as it may from time to time determine. Investments.

(2) Subject to subsection (3) of this section, investments shall not be made by the Board in properties and securities except—

- (a) securities specified under the Trustee Investments Act; Cap. 449
- (b) shares in or other securities of a society registered under any law relating to co-operative societies;
- (c) loans to building societies approved by the Minister of Finance and Economic Development;
- (d) loans on real property, machinery and plant in Nigeria;
- (e) cash on deposit in, or bills of exchange accepted by, licensed banks;
- (f) such other securities as may be prescribed by order made by the President.

(3) The Board shall ensure that not less than 25 per cent of the total assets invested at any time pursuant to this section is invested in the securities mentioned in paragraph (a) of subsection (2) of this section.

(4) Subject to the other provisions of this section, the Board may from time to time by deeds under its seal, sell or otherwise dispose of any property or security acquired by or becoming vested in the Board upon such terms as it may deem fit.

6. (1) Any person who without lawful authority levies or accepts any contribution from any other person, purporting such contribution to be made for the purposes of this Act, shall be guilty of an offence

Penalties for unauthorised collections.



and liable on summary conviction to a fine of ₦ 5,000 or two times the value of collections received, whichever is the greater, or to imprisonment for two years or to both such fine and imprisonment.

(2) The court shall make an order directing that the fine imposed under the provisions of subsection (1) be paid over to the Board of Trustees.

(3) Where an offence under this Act is committed by a body corporate or firm or other association of individuals—

- (a) every director, manager, secretary or other similar officer of the body corporate;
- (b) every partner or officer if the firm;
- (c) every person concerned in the management of the affairs of the association; or
- (d) every person who was purporting to act in any such capacity as aforesaid,

shall severely be guilty of that offence and liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

Exemption  
from tax.

7. (1) The Board of Trustees shall be exempted from the payment of income tax on any income accruing from investments in the Fund or otherwise howsoever and, accordingly, the provisions of any enactment relating to the taxation of companies or trust funds shall not apply to the Board or the Fund.

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(2) For the purposes of section 21 of the Companies Income Tax Act any donation made by any company as provided therein shall be tax-deductible.

(3) Notwithstanding the provisions of any enactment or law relating to the taxation of individuals, any donation made by any person shall, for the purposes of any such enactment or law, be income exempted from tax.

Accounts and  
audit.

8. (1) The Board of Trustees shall keep proper accounts in respect to moneys forming part of the Fund and proper records in relation thereto.

(2) The accounts of the Board for each year shall be audited as soon as possible after the end of the year by auditors appointed by the Board of Trustees with the consent of the National Council of Ministers.

9. The Board of Trustees shall prepare and submit, not later than three months after the end of each year, a report to the President during the preceding year containing— Annual reports.

(a) an account of its operations and transactions throughout that preceding year; and

(b) a statement of accounts of the Board for that preceding year audited in accordance with section 8 of this Act.

10. The Board of Trustees may, with the approval of the President, make regulations for carrying into effect the provisions of this Act. Regulations.

11. In this Act unless the context otherwise requires—

“the Board” or “the Board of Trustees” means the Board of Trustees of the Southern Africa Relief Fund established by section 2 of this Act; Interpretation.

“the Chairman” means the Chairman of the Board of Trustees;

“the Fund” means the Southern Africa Relief Fund established by section 1 of this Act;

“member” means a member of the Board of Trustees and includes the Chairman;

“prescribed” means prescribed by order made by the President.

12. This Act may be cited as the Southern Africa Relief Fund Act. Short Title.

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## SCHEDULE

Section 1 (3)

PART A—COUNTRIES (INCLUDING MOVEMENTS)  
TO WHICH THIS ACT APPLIES

Angola  
Botswana  
Lesotho  
Mozambique  
Namibia  
South Africa  
Swaziland  
Tanzania  
Zambia  
Zimbabwe (Rhodesia); and  
Liberation Movements operating on these areas, that is to say—  
African National Congress (ANC)  
Pan African Congress (PAC)  
Patriotic Front  
South-West African Peoples' Organization (SWAPO)  
Zimbabwe African National Union (ZANU)  
Zimbabwe African Peoples' Union (ZAPU)

## PART B—RELIEF

Any purpose connected with—

- (a) the provision of scholarships;
- (b) the provision of emergency material and social assistance including foodstuff, clothing, medical and hospital stores and facilities and means of shelter;
- (c) the amelioration of the condition of the civilian population or of the wounded and sick sanctioned under the Geneva Conventions of 1949 or of any Protocols thereto; and
- (d) such other purposes as the Board may from time to time determine.