

AN ANALYSIS OF THE POST PASSAGE ALTERATIONS OF THE NIGERIAN TAX REFORM ACTS, 2025

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Abstract

This paper examined the controversies and the debates around post-passage alterations in the gazetted copies of the Nigerian Tax Reform laws. The objective was to situate the discussion within legitimacy and constitutional compliance frameworks. The study argued that if taxation is imposed by statute, then the statute taxing the citizens must emanate from them through their representatives. As such post-passage modifications compromise legislative legitimacy, erodes certainty, and weaken the normative legitimacy of the tax system. At the end of the analysis, the study found that there were indeed alterations and distortions in the tax reform laws. Accordingly, the study recommended that the National Assembly should re-enact a modern Authentication Act that will provide digital verification and tracking system for the laws passed by them.

Keywords: Tax Reform; Legitimacy; Taxation; Certainty; Post-passage; Alterations

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1.1 INTRODUCTION

The Nigerian tax system rests upon three pillars. These are often referred to as the tax tripod; tax policy, tax administration and tax legislation.¹ Tax policy provides the normative and philosophical foundation upon which tax laws are enacted. A good tax policy articulates the objectives, principles and the rationale that guide the design of a tax system. Tax legislation, in turn, give legal effect to these policies by determining who is liable to tax, the tax base and applicable rates. It is also the function of tax law to determine administrative procedures and penal framework governing tax compliance and enforcement. Tax administration on the other hand, is the institutional process through which the tax laws are implemented and enforced in practice. To establish an effective tax system that will herald national development, *‘the tax policies and laws should be put in place and adequately implemented.’*²

Central to the above framework is the long-cherished principle that there is no tax without tax legislation. It is the tax law that impose a tax duty on the citizen. If tax legislation provides a basis for which a citizen is taxed, and how the tax system is administered, such a legislation must be coordinated, certain, coherent and comprehensive. However, the Nigeria tax system has over the years suffered from outdated tax legislations designed for the brick and mortar tax system and unfit for the intricacies of the modern world.³

¹ Mark Anthony C. Dike, *‘An Overview of the Nigerian Tax System: Implications for Foreign Investors’* (presentation delivered at the Nigerians in Diaspora Organisation (NIDO) UK South Investment Conference, 17–18 March 2014).

² *Ibid*, 3

³ Bolutife Oluwadele, *‘New tax laws: Bridging gaps in policies and implementation’* The Guardian Nigeria (Opinion, 11 August 2025) <<https://guardian.ng/opinion/columnists/new-tax-laws-bridging-gaps-in-policies-and-implementation/>> accessed 2 January 2026.

Not only were the tax laws outdated, they were complex, fragmented, weakly enforced and misaligned with citizen's expectations. There has also been the challenge of having the lowest tax-to-GDP ratio and regressive tax rates stifling low-income earners and small businesses.⁴ There has also been the problem of multiple taxes and the burden of tax compliance and overdependence on oil revenue, tax evasion and low tax revenue generation.⁵

To address the above perceived challenges within Nigeria's fiscal and tax framework, President Bola Ahmed Tinubu constituted the Presidential Committee on Fiscal Policy and Tax Reforms in August of 2023.⁶ The Committee, chaired by Mr Taiwo Oyedele who was mandated to undertake a comprehensive reform of the Nigeria's tax system.⁷ The Committee's work was anchored on three core pillars of "Fiscal governance, Revenue Transformation and, Economic Growth Facilitation and Competitiveness".⁸ Following approximately two (2) years of extensive research, stakeholder engagement and consultations, the committee produced four draft bills, collectively referred to as Economic Stabilization Bills. These bills were transmitted by the Presidency to the National Assembly. The bills underwent the constitutionally prescribed processes of law making. They were duly passed and forwarded to the President for assent. The president signed the bills into law on the 26th day of June, 2025. The resulting statutes

⁴ Ater Solomon Vendaga, 'Fiscal Policy and Tax Reform in Nigeria: A Spotlight on the Role of Presidential Fiscal Policy and Tax Reform Committee' *SabiLaw* (20 August 2023) <<https://sabilaw.org/fiscal-policy-and-tax-reform-in-nigeria/>> accessed 2 January 2026

⁵ *Ibid*

⁶ *Ibid*

⁷ *Ibid*

⁸ *Ibid*

are the Nigeria Revenue Service (Establishment) Act (NRSEA),⁹ Nigeria Tax Administration Act (NTAA),¹⁰ Joint Revenue Board (Establishment) Act (JRBEA),¹¹ and the Nigeria Tax Act (NTA).¹²

While two of the laws commenced in 2025, the Nigeria Tax Act and the Nigeria Tax Administration Act were scheduled to take effect on the 1st of January, 2026. However, shortly before their commencement, allegations emerged regarding alterations, insertions, deletions in the gazetted versions of the laws. These allegations were raised by a member of the House of Representative, Hon. Abdulsammad Dasuki, a member representing Kebbe/Tambuwal Federal Constituency.¹³ His allegations are that there are “discrepancies between the newly gazetted tax reform laws and the versions approved by the National Assembly”.¹⁴ These allegations call into question the integrity of the protocols/procedures around law making and gazetting in Nigeria. They also raise fundamental concerns regarding the constitutionality and/or legitimacy of the implementation of the reform’s laws. It is against this backdrop that this paper examines the legal implications of post-passage alterations to tax legislation and interrogates their impact on legislative legitimacy, rule of law and legal certainty in the Nigeria tax system.

⁹ No.4, 2025.

¹⁰ No.5, 2025.

¹¹ No.6, 2025.

¹² No.7, 2025.

¹³ Ibe Wada, ‘*Lawmakers May Suspend January 2026 Rollout Of Tax Reform Laws Over Alleged Alterations — Oyedele*’ BizWatchNigeria (22 December 2025)

<https://bizwatchnigeria.ng/lawmakers-may-suspend-january-2026-rollout-of-tax-reform-laws-over-alleged-alterations-oyedele/#google_vignette> accessed 2 January 2026.

¹⁴ *Ibid*

1.2 AN OVERVIEW OF TAX REFORMS ACTS, 2025

The tax reforms Acts is the umbrella name for the four Economic Stabilisation Laws assented to by President Bola Ahmed Tinubu on the 26 June, 2025. The Acts “mark a turning point in tax legislation, phasing out several outdated statutes. They introduce measures that build a more efficient, less complex, and more citizen-aligned system for tax governance in Nigeria.”¹⁵ These laws are: The Nigeria Tax Act; The Nigeria Tax Administration Act; The Nigeria Revenue Service (Establishment) Act; and The Joint Revenue Board (Establishment) Act. This section of the paper provides a brief overview of these laws to situate the discussion within their legislative context. Thus, detailed substantive analysis of their provisions falls outside the primary focus of this paper.

1.2.1 Nigeria Tax Act¹⁶

This is the substantive law. It makes comprehensive provision for the scope of taxation by specifying what is taxed, who is liable to tax, applicable tax rates, thresholds, exemptions, and reliefs. The Act has a total of 203 sections and 14 schedules. As a centrepiece of the reform package, it consolidates previously separate legislations into single comprehensive statute. The Act repeals and consolidates major tax legislations in the country. Consequently, the Act simplify the Nigeria’s tax regime and enhance coherence, accessible and legal certainty in the tax system.

1.2.2 Nigeria Tax Administration Act¹⁷

Nigeria Tax Administration Act (NTAA, 2025) is the procedural component of the tax reform framework. NTAA regulates the administration and

¹⁵ Oladele (n 3)

¹⁶ NTA, No.7, 2025.

¹⁷ NTAA No.5, 2025.

enforcement of tax laws by providing for how taxes are administered, taxpayer obligations/rights, audit, digitalisation of tax processes. The Act is comprised of 48 sections and schedules.

1.2.3 Nigeria Revenue Service (Establishment) Act¹⁸

NRSEA is an institutional/regulatory law. It makes provision for the establishment of the Nigeria Revenue Service (NRS) as the sole federal tax authority, replacing the former Federal Inland Revenue Service (FIRS). The Act has 43 sections and schedules.

1.2.4 Joint Revenue Board (Establishment) Act¹⁹

JRBA established the Joint Revenue Board to oversee the inter-governmental coordination, revenue sharing, dispute resolution between federal/state/local governments. The Act has 61 sections and Schedules. The Act reestablishes the Tax Appeal Tribunal with broader mandate. It has for the FIRS time in our tax system created the Office of the Tax Ombud.

1.3 LAW MAKING AND LEGITIMACY IN NIGERIA

The word Legitimacy has its coinage from the Latin word *legitimus*, meaning lawful, legal, and legitimate. Its usage has considerably changed over time.²⁰ However, within the context of this paper, it refers to a widely sense of rightfulness, approval and moral acceptance that confers authority on a system of governance, an institution or a body of law.²¹ It is legitimacy

¹⁸ NRSEA, No.4,2025

¹⁹ JRBEA, No.6,2025.

²⁰ Delbrück, J. "Exercising Public Authority Beyond the State: Transnational Democracy and/or Alternative Legitimation Strategies?" (2003) 10(1) *Indiana Journal of Global Legal Studies*, 29-43.

²¹ Justice Tankebe, 'Legitimacy and Regulatory Compliance' in M Krambia-Kapardis (ed), *Financial Compliance* (Palgrave Macmillan 2019).

that secures voluntary compliance, such that obedience is achieved not primarily through coercion but through acceptance. A governmental action or a law may be legal in a formal sense yet lack legitimacy if it fails to command public acceptance.²² In this sense, legitimacy constitutes a moral imperative on which the authority of government must be based.²³ It has also been described “as a willingness to comply with a system of rule regardless of how this is achieved.” It is important to know that the concern of legitimacy is not why the people should obey the state, but why they obey the state.²⁴

Within this framework, legislative legitimacy is concerned with the extent to which laws are morally, politically, and democratically binding on citizens. It is both substantive and procedural. Substantive legitimacy relates to the contents of the laws made. It interrogates whether they serve the public good and protect the citizens’ right. Procedural legitimacy concerns how laws are made. Whether they follow constitutionally prescribed processes, respect principles of separation of powers, rule of law, and allow for appropriate participation.

²² Roth, Brad R., 'Legal Legitimacy and Recognition of Governments: A Doctrinal Guide', *Governmental Illegitimacy in International Law* (Oxford, 2000; online edn, Oxford Academic, 22 Mar. 2012), <<https://doi.org/10.1093/acprof:oso/9780199243013.003.0005>> accessed 3 January 2026.

²³ Akindiyo Oladiran, ‘Democratising and Legitimising Constitution Making in Nigeria: A Focus on the 1999 Constitution of Nigeria’ (2014) 4(2) *International Journal of Humanities and Social Science* 205.

²⁴ Maraizu Elechi and Ibifuro Robe Jaja, ‘The Ethico-Political Implications of Legitimacy Crisis on Democratic Governance in Nigeria’ (2020) 1(2) *EVAIA: International Journal of Ethics and Values* 16.

In this wise, Fedrick while examining the concept of legitimacy in a democratic society like Nigeria, noted that

legitimacy as a political concept is inherently complex in that it involves at least three distinguishable components: the electoral (constitutional) right to rule; the procedural (normative) rightfulness in the exercise of rule; and the substantive (teleological) rightness in the ends of rule.²⁵

What Fedrick was referring to in the text above is that if the laws made for the citizens is to be legitimate, it should be the law, as enacted by themselves through their representatives in the parliament through the procedures laid down in the Constitution.

In any constitutional democracy, the constitution establishes the organs of the government and delineates their respective powers and functions. Under the 1999 Constitution of the Federal Republic of Nigeria (as altered), the power to make laws for the governance of the Federation is exclusively vested in the legislative organ of the government.²⁶ The legislature is empowered to make “*the laws, that defines rights and obligations of the people and of various arms of government, and defines rules of conduct of various actions and functions affecting the well-being of the collective good of the society.*”²⁷

²⁵ Fredrick, B. M. ‘Themes and Perspectives.’ Democratic Legitimacy: Plural Values and Political Power’, (2001) *McGill-Queen's University Press*, 3–2. <www.jstor.org/stable/j.ctt8027n.4> accessed 3 January 2025

²⁶ Section 4, 1999 Constitution

²⁷ H B Odalonu, ‘The Role of Legislature in Promoting Good Governance in Nigeria’ in E O Aninwene, K N Anoke, B H Odalonu and B A Chia (eds), *Studies in Social Sciences and Humanities* (Book Works Publisher 2020) 140–160.

Specifically, section 4 of the Constitution vests the legislative powers in the National Assembly comprising of the Senate and the House of Representatives. Section 4(1) provides: “The legislative powers of the Federal Republic of Nigeria shall be vested in a National Assembly for the Federation, which shall consist of a Senate and a House of Representatives.” Further, section 4(2) states: “The National Assembly shall have power to make laws for the peace, order and good government of the Federation or any part thereof with respect to any matter included in the Exclusive Legislative List...” Section 4(8) importantly provides: “Save as otherwise provided by this Constitution, the exercise of legislative powers by the National Assembly or by a House of Assembly shall be subject to the jurisdiction of courts of law and of judicial tribunals established by law...” The procedure for this lawmaking is also provided under the constitution. Thus, it clearly states that -

The power of the National Assembly to make laws shall be exercised by bills passed by both the Senate and the House of Representatives and, except as otherwise provided by subsection (5) of this section, assented to by the President. A bill may originate in either the Senate or the House of Representatives and shall not become law unless it has been passed and, except as otherwise provided by this section and section 59 of this Constitution, assented to in accordance with the provisions of this section. Where a bill has been passed by the House in which it originated, it shall be sent to the other House, and it shall be presented to the President for assent when it has been passed by that other House and agreement has been reached between the two Houses on any amendment made on it. Where a bill is presented to the President for assent, he shall within thirty days thereof

signify that he assents or that he withholds assent. Where the President withholds his assent and the bill is again passed by each House by two-thirds majority, the bill shall become law and the assent of the President shall not be required.²⁸

The principle that flows from the above provisions is clear: what the National Assembly has not validly passed in accordance with constitutional procedure cannot become law. It also means that the legislature being an *'assemblage of the representatives of the people elected under a legal framework to make laws for the good of the society'*,²⁹ offers a platform where the population, special interests, and diverse territory are represented and guaranteed at the scheme of things. The legislature is a body of elected representatives of the people. Members of legislative houses represent their constituencies and are a direct link between the government and the governed.³⁰ As representatives, they are to mirror the interest and wishes of their constituents. It is important to know that *"both the members of Senate and House of Representatives representing their constituency are constitutionally required to present and defend the interest and concerns of their constituencies during policy-making in their various Assemblies"*.³¹ Accordingly, the legislature being the organ of the government responsible for law making as well as representing the interest of the people, it therefore, means that for any law to be recognised in Nigeria and have the acceptance of the people, such law must have been duly passed through the process and

²⁸ Constitution of the Federal Republic of Nigeria (CFRN) 1999 as amended, s. 58.

²⁹ Odalonu (n 19)

³⁰ N C Ewuim, D O Nnamani and O M Eberinwa, 'Legislative Oversight and Good Governance in Nigeria's National Assembly: An Analysis of the Obasanjo and Jonathan Administrations' (2014) 3(6) *Review of Public Administration and Management* 140–153.

³¹ Odalonu (n 19)

procedure of law making by the legislature. Where a piece of legislation appears to be distant and inconsistent with the law-making processes prescribe in the constitution, “*the Constitution shall prevail, and that other law shall, to the extent of the inconsistency, be void*”.³² much so, when there are allegations that the version of laws passed by those representing the people are not what is available to the people, it becomes a constitutional issue.

This concern is not novel. History as a strong witness offers us compelling lessons on the relationship between taxation, legitimacy, and representation. The 18th Century-American Revolution famously gave birth to the principle of “*no taxation without representation (or legislation)*”.³³ This emerged from historic struggles against arbitrary taxation. When the British Parliament imposed the Sugar Act, 1764, taxing sugar and molasses in the American colonies without their consent, sparked widespread protest.³⁴ This was followed by other unpopular taxes, such as the Stamp Act of 1765, and ultimately fuelled the American Revolution. It was during this time that, James Otis published a pamphlet titled *The Rights of the British Colonies Asserted and Proved*.³⁵ In it he made the argument that any attempt to tax the American colonists without their consent was a violation of the British constitution. He wrote that “*the very act of taxing, exercised over those who are not represented, appears to me to be depriving them of one of their most essential rights.*” Otis would continue his argument by saying: “No

³² sec 1(3), CFRN

³³ *American Revolution Taxation Without Representation, Boston Tea Party Ships & Museum* <https://www.bostonteapartyship.com/research-library/taxation-without-representation> accessed 2 January 2026.

³⁴ *Ibid*

³⁵ *Ibid*

parts of His Majesty's dominions can be taxed without their consent; that every part has a right to be represented in the supreme or some subordinate legislature; that the refusal of this would seem to be a contradiction in practice to the theory of the constitution."³⁶

The doctrine underscores a foundational principle of modern democratic and constitutional tax systems. Namely, that taxation, being inherently expropriatory, must be authorised by statute and consented to through representation. That is why, whereas there is law of taxation under common law, there is no common law of taxation. The familiar legal position in this regard was emphasized as follows by Rowlat, J., in *Cape Brandy Syndicate v IRC*,³⁷ "*In a taxing statute one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to a tax. Nothing is to be read in; nothing is to be implied. One can only look at the language used.*" Similarly, Lord Blackburn in *Coltress Iron Company v Black*³⁸ also held that

No tax can be imposed on the subject without words in an Act of Parliament clearly showing an intention to lay a burden on him. But when that intention is sufficiently shown, it is, I think, vain to speculate on what would be the fairest and most equitable mode of levying that tax.

As Aladekomo, aptly observed, "no government has the legal right or legal power to impose a tax having no statutory foundation or having a forged statutory basis". This canon was also stressed in the case of *IRC v Duke of*

³⁶ *Ibid*

³⁷ (1921) 1 KB 64

³⁸ (1881) 6 App. Cas. 315. See also, *SA Authority v Regional Tax Board* (1970) LPELR SC 273/1961, per Lewis, JSC and *IRC v Hinchy* (1960) AC 748.

*Westminster, S.A. Authority v. Regional Tax Board.*³⁹ That rule has been followed in Nigerian cases like *Ahmadu v Governor of Kogi State.*⁴⁰ This fundamental judicial position on this particular canon of no tax without statute has a somewhat constitutional backing in Nigeria through the section 59 of the 1999 Nigerian Constitution.

In the light of the above analysis, it is a legitimate concern of any people to insist that the establishment of a substantive legislation for taxing the people must emanate from the people through their representatives.⁴¹ This is because for tax laws, legitimacy is important and critical as it involves compulsory exaction of private resources for public purposes. For constitutional philosophers like John Locke, the legitimacy of taxation requires consent from the people through representation.⁴² Any deviation from this threatens not only the legality of taxation but also its moral authority and democratic legitimacy.

1.4 THE CONTROVERSY OF THE TAX REFORMS LAWS, 2025

As Nigerians restructure their tax structures and plan for 2026 commencement of a new tax regime that promises to overhaul the tax system, modernise same, consolidate multiple outdated tax statutes into a modern, unified framework designed to simplify tax compliance, expand the tax base, and support economic growth, a significant controversy

³⁹ (1970) LPELR-2967 (SC).

⁴⁰ (2002) 3 NWLR (Pt. 755) 502 CA

⁴¹ O Leigh, 'Imperatives of a Constitutional Manual of Law-Making in Nigeria as Guarantee against Controversies in Legislation: CAMA 2020 as Case Study' (2023) 3 *CULJ* 1–16.

⁴² RA Epstein, 'Taxation in a Lockean World' (1986) 4(1) *Social Philosophy and Policy* 49

emerged.⁴³ A member of the House of Representatives, Honourable Abdulssamad Dasuki, formally raised concerns on the 17 December, 2025 during plenary. He alleges that the versions of the tax reform laws gazetted and is in circulation to the public were different from the ones actually passed by the National Assembly. He described this as a constitutional breach and a violation of legislative privilege, prompting debate and action within the House.⁴⁴ Following these initial allegations, the House directed an investigation of the discrepancies between what was passed and what was gazetted.

Among the discrepancies alleged is the provision of section 41(8) of Nigeria Tax Administration Act, 2025 that provides for 20% deposit as a security before filing an appeal against a decision of the tax authorities. This requirement, it is alleged, did not exist in the harmonised version passed by the National Assembly. This raises serious concerns regarding access to justice and procedural fairness in tax dispute resolution.⁴⁵

Further allegations relate to the expansion of the powers of enforcement and arrest powers of the tax authorities under section 64(1) of the Nigeria Tax Administration Act, 2025. The gazetted version of the laws is alleged to have expanded the powers of the tax authorities including the provisions allowing them to use law enforcement agencies to arrest suspected

⁴³ Dakuku Peterside, 'Tax Reform Law: Cracks in the Code' *TheCable* (30 December 2025) <<https://www.thecable.ng/tax-reform-law-cracks-in-the-code/>> accessed 2 January 2026

⁴⁴ *Ibid*

⁴⁵ Peter Oluka, 'NASS Orders Immediate Re-Gazetting of 2025 Tax Laws Amid Allegations of Executive Tampering' *Techeconomy* (27 December 2025) <<https://techeconomy.ng/national-assembly-orders-regazetting-tax-laws-nigeria-2025/>> accessed 2 January 2026.

violators.⁴⁶ This is perceived as a significant coercive overreach without sufficient legislative backing.

Again, some reported alterations include provisions on powers to distrain. This permit tax authorities to seize or dispose of assets without a court order or judicial oversight. This is also contrary to the protections the law makers claimed that had included in the passed-versions.⁴⁷ There are also allegations that the gazetted law mandates that certain petroleum-related tax computations must be done in US dollars. The harmonised versions allowed computations in currency of transaction.

With respect to obligations for financial institutions, it is also alleged that the gazetted copies of the law alter the reporting requirements. For example, the law gazette version is said to have lowered the thresholds for reporting. This differs materially from the version passed by the legislators. Also, that the Service's obligation to submit quarterly and annual reports to the National Assembly under section 25 of the Nigeria Revenue Service (Establishment) Act, 2025 is altered.

After investigations, the National Assembly ordered for the publication of the documents, vote, and proceedings culminating in the enactment of the laws. The Assembly has also ordered for the re-gazettement of the tax reform laws.⁴⁸ These are confirmations that there are indeed discrepancies in the laws. The argument made in this study is that transparency desirable

⁴⁶ *Ibid*

⁴⁷ Anthony Ailemen, 'Tax laws: Atiku reveals areas altered, seeks suspension, probe' *BusinessDay NG* (24 December 2025) <<https://businessday.ng/politics/article/tax-laws-atiku-reveals-areas-altered-seeks-suspension-probe/>> accessed 2 January 2026.

⁴⁸ Dakuku (n 33)

in this situation does not stop at admitting there are distortions, it requires that those involved in the act be dealt with according to the law. This should install confidence as the claim of high hopes of the dividends of the laws alone is not sufficient. Intentions alone cannot replace legitimacy.⁴⁹ For legitimacy comes from the people and if the will of the people as expressed by their representatives are tampered with, certainty is questioned, credibility is lost, and enforcement becomes a contest of power and not a discipline of legitimacy and a civic duty.⁵⁰ The whole controversy has pervaded into the very heart of our constitutional democracy and strikes the very heart of constitutional order.

1.5 CONSTITUTIONALITY AND THE LEGITIMACY OF THE TAX REFORMS LAWS

The issues surrounding tax reforms laws, highlight that, as in the 18th century, the legitimacy of taxation in Nigeria hinges on representation and constitutional process. The Nigeria Constitution that empowers the legislative organ to make law under sections 4 and 58. If the 2025 reforms laws that have been gazetted and in circulation contains provisions that were not passed by the representatives of the people, those provisions violate the principle of “no taxation without representation”. Such provisions amount to attempts at imposing taxes administratively rather than through the proper legislative process.

This raises critical questions: can the citizens be required to comply with the provisions of the tax law does not reflect the decisions of their representatives? How can certainty (a fundamental canon of effective

⁴⁹ *Ibid*

⁵⁰ *Ibid*

taxation) be preserved when multiple versions of the law exist? This is because reports indicate at least three versions of the tax laws; the harmonised copies passed by the National Assembly, the first gazetted copies and the second copies marked “official release”.⁵¹ This situation undermines not only the principle of no tax without law but also of canon of certainty. A good tax regime must be predictable and certain as to the rights and obligations of the tax-payer. Even though it can be argued that in the canon of interpretation of tax statutes, any ambiguity in tax statutes is normally interpreted and resolved in favour of the taxpayer⁵² as tax law is expropriatory and “*ubi jus incertum, ibi jus nullum*” (where the law is uncertain, there is no law).

While the process of law-making formally completes with the presidential assent, gazetting has become a conventional part of law making in Nigeria. It serves as an authoritative public record and is referenced by government agencies, the court, and the entire public. While gazetting only “serves as proof of the existence and authenticity of a law”,⁵³ the very act of distorting the provisions of the laws duly passed by the National Assembly is what should not be taken lightly.

⁵¹ Kelechi Ibe, *LinkedIn post saying “I have read a draft report of a special committee...”* (LinkedIn, 20 December 2025) <https://www.linkedin.com/posts/kelechi-ibe_i-have_read-a-draft-report-of-a-special-committee-activity-7408087596469506048-1FKK/> accessed 2 January 2026.

⁵² Zhihwi D and Jaja V, ‘*Analysis of the Purposive Approach to Tax Statute Interpretation in Nigerian Courts*’ (The Nigeria Lawyer, 12 November 2025) <<https://thenigerialawyer.com/analysis-of-the-purposive-approach-to-tax-statute-interpretation-in-nigerian-courts/>> accessed 3 January 2026.

⁵³ Samuel Akpan, ‘EXPLAINER: How are laws gazetted?’ *The Cable* (29 December 2025) <<https://www.thecable.ng/explainer-is-it-legal-for-nassembly-to-gazette-laws/>> accessed 2 January 2026.

Moreso, the expediency with which the National Assembly leadership have asked for the re-gazettement of the laws also begs the question of accountability. While the exercise is “administrative step is intended solely to authenticate and accurately reflect the legislative decisions of the National Assembly”,⁵⁴ a re-gazettement without accountability and proper legal approach to punish those involved only reduce the gravity of the act to a mere legislative correctness. Distortions touching on legal thresholds, obligations, legal right to appeal of taxpayers are not mere clerical or slip mistakes, they affect the materiality of the law.⁵⁵ Section 18 of the Legislative Houses (Power and Privileges) Act, 2017, criminalises any alteration to laws passed by the national assembly. The section is provided *in extenso* thus

“A person who falsely prints or cause to be printed a copy of any Act, Law, Committee report or votes and proceedings of a Legislative House as purporting to have been printed by the approved printer or by the authority of the Legislative House, commits an offence and is liable on conviction to a fine of N2,000,000.00 or imprisonment for a term of 12 months or both.”⁵⁶

The proper course is to complete investigations and ensure those responsible are held accountable according to the law.

1.6 IMPLICATIONS FOR GOVERNANCE AND TAX ADMINISTRATION

⁵⁴ *Ibid*

⁵⁵ *Ibid*

⁵⁶ Legislative Houses (Power and Privileges) Act, 2017, s.18.

The preceding sections of this paper have examined the controversy in the tax reforms laws. This section dedicatedly examines the impact of the controversy on tax governance and administration.

1.6.1 Public Trust

The issue of tax fairness has emerged as a longstanding fiscal challenge in Nigeria. This is driven largely by perceived corruption, mismanagement of taxpayers' monies by the political class.⁵⁷ There is a breach of the social contract and the citizens find it difficult to trust the government. The allegations of forgery in the tax reforms laws have deepened this mistrust between the public and the tax system. As noted by the Former Vice President Atiku Abubakar, the alleged alterations as "a brazen act of treason against the Nigerian people and a direct assault on constitutional democracy," arguing they violate sections 4 and 58 of the 1999 Constitution.⁵⁸ Even, Nigeria Bar Association have raised concerns that the controversies cast doubt on the integrity, transparency and credibility of Nigeria's lawmaking process, calling for comprehensive investigation and suspension of implementation.⁵⁹ The same worries expressed by the Supreme Council for Shari'ah in Nigeria. The whole issue reinforces a long-standing fear that laws can be altered, expanded, or reshaped outside constitutional processes, with limited transparency and accountability. For

⁵⁷ Kubaniyya Sanusi Mohammed, 'An Analysis of Citizens' Perceptions of Fairness in the Nigerian Tax System and Its Influence on Trust in Government: A Case Study of North-Western States of Nigeria' (2025) 13(3) *International Journal of Innovative Finance and Economics Research* 163.

⁵⁸ Ochogwu Sunday 'Treason against Nigerians' – Atiku points out alterations in new tax laws Daily Post (23 December 2025) <https://dailypost.ng/2025/12/23/treason-against-nigerians-atiku-points-out-alterations-in-new-tax-laws/> accessed 2 January 2026

⁵⁹ Laolu Afolabi, 'Tax laws that split Abuja: How Tinubu's reforms sparked governance storm' *Punch NG* (30 December 2025) <<https://punchng.com/tax-laws-that-split-abuja-how-tinubus-reforms-sparked-governance-storm/>> accessed 2 January 2026.

a reform agenda that purportedly seeks to modernise and rationalise the tax system, such allegations are particularly damaging as they simply suggest a procedural overreach and that can mean many unintended things in the public's eye.⁶⁰

1.6.2 Compliance and Litigations Risks

One of the canons of taxation as earlier expressed in this study is the canon of certainty. Certainty builds confidence and allows for planning and structure. While it is desirable to have a reform, it should not create what it primarily seeks to cure, namely, uncertainty. If the age-long principle that there is no tax without legislation is to be aligned with, then, the citizens have the right to a tax legislation that is certain. The post passage alterations allegations of the tax reforms laws with suspected discrepancies are recipes for uncertainty. This uncertainty erodes confidence and further complicates trust in the tax system. This uncertainty will likely increase compliance obligations as taxpayers have to shuffle between multiple versions of the reform's laws with varying provisions. This reality is certainly not healthy for business growth. Similarly, the situation creates a fertile ground for multiple litigations further straining the limited resources for our courts. This will further weaken enforcement legitimacy.

1.6.3 Threat to Democracy and Rule of Law

The discrepancies in tax reforms laws exposes a deeply concerning issue in our constitutional democracy. It reveals a pattern that is not just inconsistent with our constitution but a result of a porous and fragile system. How there is no clear tracking protocol to track law making process. What this means

⁶⁰ Martins Eke, 'Could Public Trust Be the Reason Nigeria's Historic Tax Reform Might Fail?' *LinkedIn* (30 December 2025) <<https://www.linkedin.com/pulse/could-public-trust-reason-nigerias-historic-tax-reform-martins-eke-sjujf/>> accessed 2 January 2026.

is that, anybody within the chain can insert any provision in the law without a system to flag it off. Much so, the principle of fairness in the enforcement of laws implies that the public should have access to laws that govern their conduct.⁶¹ Where the laws the people have access to is not the one passed by the legislature, then, there is a threat to the rule of law.

1.7 CONCLUSION

The controversy over the Tax Reforms Acts, 2025 is a significant and most critical law-making crisis of today. It transcends mere tax policy issue. At the heart of the controversy is the fundamental question about legislative legitimacy, constitutional compliance in law making, separation of power and the rule of law. a reform set out to establish certainty in our tax system and align it with global realities is overshadowed by a legitimacy crisis. Whether the allegations are ultimately substantiated or dismissed, they highlight a critical weakness in Nigeria's legislative authentication processes. This further underscore the essential connection between procedural legitimacy and effective governance. Beyond the intention, a tax reform ambitiously seeking to expand the tax base, improve compliance and support economic growth and development must rest on an unassailable foundation of constitutional and procedural integrity.

From the forgoing it is therefore recommended that there is a need of transparency on the process of law making in Nigeria. Consequently, the current culture where harmonised bills, committee reports, Hansards, voting procedures, bills, their stages in the legislative process, etc. must all be made available on website of the National Assembly. In addition, to

⁶¹ Chief Felix Ogunmade & Ors v. Federal Republic of Nigeria (2003) LPELR-2327(SC)

enhance the process of legislation, the National Assembly should repeal and re-enact the Authentication Act, Cap. A2, LFN 2004. This is because the Act does not envisage the intricacies of digitalisation. A modern legislative integrity architecture with digital fingerprints for enrolled bills, publicly accessible repositories, audit rails form harmonisation through assent to gazetting should be established in the law. Furthermore, the government must be committed to delivering quality life to the citizens. Reforming the tax system and increasing tax base alone is not enough. The citizens deserve to see the dividends of their taxed monies. This should be sustained by civic education on the benefits of tax reforms.