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Monday, December 29, 2025

The Honorable Attorney – General
Federal Ministry of Justice
Plot 71B, Shehu Shagari Way,
Central Business District,
Abuja, FCT,
Nigeria

Dear Hon. Attorney – General,

Open Letter - RE: New Tax Legislation

I write in reference to the new tax legislation proposed to commence in January 2026, which has been trailed by controversy especially in the last two weeks.

Despite the apparent confusion, the issues, at this stage, are quite simple and, in my opinion, can be distilled as follows:

1. A harmonized version of the bill was passed by the National Assembly.
2. A version of the bill was signed by the President and published via gazette.
3. Following an allegation by a lawmaker of disparities between these two documents, an investigation was launched.
4. The National Assembly has, in the course of that review, determined that a re-gazetting is called for. Both the Senate President and Speaker of the House of Representatives have ordered that same be carried out.
5. By definition, this extraordinary call by the NASS for re-gazetting of the tax law can only be taken to mean that the currently signed and gazetted document is not fully reflective of the Bill that was passed.

Implications

The implications of the foregoing are equally straightforward:

1. The currently signed and gazetted document is not the same as the bill that was passed by the NASS.
2. Equivalently and by implication, the harmonized bill that was passed by the NASS has not been assented to by the President.

3. Accordingly there is no valid new tax legislation that can presently be said to be in existence for implementation come January 1.

The insistence that implementation of "the new law" will commence on January 1, notwithstanding the above is irresponsible, and demonstrates either poor judgment or deliberate mischief. The deafening silence from the executive arm of government on this speaks volumes about the regard or, more correctly, lack thereof, in which it holds the people. More worrying are the constitutional and institutional implications, which are far-reaching.

In the present circumstances, this insistence on January 1 commencement will, in my opinion, be futile unless the executive reverts and assents to a true copy of the harmonized bill passed by the NASS, thereby completing the constitutional process of enacting a valid law. The alternative is for the NASS to withdraw the existing harmonized bill and pass an amended one.

Yours faithfully,



Funso Doherty

CC:

The Senate President, **Distinguished Senator Godswill Akpabio**

The Speaker of House, **RT. Honorable Tajudeen Abbas**

The Attorney – General, Lagos State, **Mr. Lawal Pedro, SAN**