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A CRASH COURSE IN GOVERNANCE: WHEN WORLD CHAMPIONS ENCOUNTER NIGERIAN REALITIES - ANTHONY JOSHUA CAR CRASH

In a jarring incident on the Ogun-Lagos expressway on December 29, 2025, former British-Nigerian world heavyweight champion Anthony Joshua was involved in an automobile incident that tragically claimed the lives of two of his aides. Emerging photos of the scene revealed the tragic realities: a mishmash of twisted metal and other debris; the boxer's bloodied and injured body on the roadside, glass shattered below; and an embarrassing lack of organised, official emergency management response. No ambulance service, the Federal Road Safety Corps officials present had no first aid treatment materials; only a scene of chaos from an all too familiar tragedy on a Nigerian highway fraught with danger.

Although this incident was a personal misfortune for the lives impacted, it became much more of a metaphor for the Nigerian nation. Here was a Anthony Joshua, who embodies one of the best of Nigeria on the international stage, now just as vulnerable as any other citizen, suffering without any visible medical emergency equipment to support him. Joshua was not fortuitous enough to have a view, of the poor services Nigeria offers to her citizens, who take the risk to travel on our pothole filled roads. The crash was not an accident, it has matured in many respects of Nigerian decline; it manifested in the breach of the social contract Nigerians expect should be the responsibility of the state, which has been abnegated in many critical ways. Joshua's embolism was shock, and would justify longer consideration, as Nigerians continue to ponder over, what the realistic payments for taxes, diaspora remittances, and if the service provided by the state is commensurate to their investment in the state

1. The Phantom State: Taxation with No Representation (or Service)

The emotive nature of collision above simply emphasized a profound Nigerian ambiguity - an excess of government in the official space of taxation to its ghost appearance to delivery of function, service or business. For many citizens outside the manicured, glorified areas of Abuja Central Business District, Maitama, Asokoro, in the Federal Capital Territory or Victoria Island/Ikoyi, in Lagos, the Nigerian State provides an experience that is based on taxes, levies and numerous forms of official and unofficial fees and tolls. However, when crisis occurs in the form of illness or emergency situation, a crisis, or risk to the individual like the Anthony Joshua vehicle accident, the same State that perfected the art of withdrawal will dematerialize with the science of delivery. This disconnect is made even more pronounced by the ongoing situation with the nation's fiscal policy which is developing, as the government readies to implement the 2025 Tax Act from January 1st, 2026. The irony is staggering. A government attempting to deliver the most basic public good, is again attempting to dig deeper into the pockets of citizens. The complexity is confounded by a crisis of confidence with regard to the Tax Act itself. Allegations of tampering and a discrepancy between the version passed by lawmakers and the version in the Official Gazette has forced the National Assembly leadership to order the re-gazetting of these controversial laws. This procedural shift is more than just administrative; it is a metaphor for the dubiousness and disorder that guide some of

Nigerian policy making, like this incident of the 2025 tax act tampering, which is eroding the little trust, that remains between the governed and the government.

Taxes and the pact it embodies is also a matter of reciprocity where citizens pool their money together to benefit from goods and services that serve collective good.

“What happens when this pact is violated? When taxes feel less like a civic good and more like a tribute to a distant unresponsive government?.”

What we see is deep and pervasive cynicism which erodes the underpinnings of state. Nigerians are effectively funding a parallel world where government officials enjoy their state benefits, while citizens toil in a landscape of institutional deterioration. This is not just an infrastructure failure; this is a moral failure of sovereignty.

2. Economic Roadblocks: Policy to the Engine of Growth

The dysfunctional social contract extends beyond crumbling roads; it creates extraordinary roadblocks across the Nigeria's economic landscape. Our existing approach to taxation, appears more likely to be punitive than productive, and inhibits the growth which we are professing. Our strategy appears to be taxing existing, often struggling enterprises into oblivion instead of creating space for new wealth. This is fundamentally unsustainable. Economic growth is not a finite resource to be mined, it is an ecosystem that must be cultivated through education, developing skills and infrastructure; this is best enabled through a vibrant private sector, and innovative government policy like the Dangote Refinery example.

The conversation surrounding taxation often fails to draw a critical comparison to other developing countries. Nigeria's tax-to-GDP ratio remains relatively low, however the burden on the formal, productive sector can be absolutely crippling. Some African countries have demonstrated the perils of oppressive tax regimes. It does not matter where these high rates are levied, without public investment, it becomes nearly impossible for local capital to be formed. Without capital nothing gets built, not factories, not businesses, and certainly not the roads to which facilitate goods and people to travel safely. This sets up a tragic paradox. While poor countries often enjoy a low cost of labour, this advantage is quickly stripped away by fiscal policies that restrict investment. A company setting up a manufacturing base will not only look at labour costs but also the overall economic environment (tax burden, regulatory climate, quality of infrastructure). When a government's policies make it difficult for businesses to offer products or services, it kills the chances of organic economic development. The country becomes dependent on the volatile prices of commodities and the benevolence of international creditors and aid organizations. Instead of growth, borrowing becomes a substitute—ultimately, a mortgage on the future. Every loan is deferred taxation that is paid for by the next generation through inflation, currency devaluation, or even increased direct taxes, creating a cycle of debt, stagnation, and reliance.

3. The Diaspora Dilemma and "Detty December"

Nigeria's diaspora is an enormous economic engine that reflects the resilience and talent of the Nigerian peoples across the globe. Diaspora remittances to Nigeria in 2025 showed significant growth, with some sources reporting inflows reaching **\$23 billion for the year**, the highest in five years, driven by strong diaspora support, improved financial stability, and new CBN policies. Monthly figures surged, with reports of **\$600 million monthly in mid-2025**, a huge jump from previous averages, indicating renewed confidence. Quarterly data showed increases, like Q2 2025 hitting \$5.3 billion, highlighting the sector's structural shift towards greater transparency and digital

adoption. These remittances are a crucial contributor to the foreign exchange market, supporting a wage for the naira and financing household consumption, education, small businesses, etc. The CBN ("Central Bank of Nigeria") has recognized the value of these inflows, improving liquidity and the stability of the foreign money supply.

In light of the Anthony Joshua accident, there is a brutal truth to this arrangement. The diaspora is not just sending funds home; they are investing in a homeland that they hope will thrive. If they were not, there would be more fraud and trickery by "49ers." They are supporting siblings for schooling, building homes for their parents, and providing seed capital to businesses. The implicit expectation of the diasporan community is that the government will provide basic security to citizens and the infrastructure that will give some basis to the investment. When a national icon like Anthony Joshua, is stranded on a highway without basic medical emergency equipment like an Ambulance, it sends a message that the country they are investing in cannot guarantee even minimal protection. It raises the question of value—in terms of return—what is the return on the enormous investment of diaspora Nigerians for the amassing crowd if the roads are death traps and the systems broken? This predicament is most profoundly felt during "Detty December," the festive period when hundreds of thousands of expatriates and tourists visit Nigeria to celebrate and reconnect. This season has become a significant cultural and economic phenomenon, yielding billions of naira for tourism and hospitality, especially in cities like Lagos. The federal government is now trying to allow a presidential task force to monetize its boom, yet the "Detty December" experience is essentially what the fun of festivity looks like stretched over an underbelly of systemic dysfunction. The trip to the village for a family reunion is laced with potential danger of bad roads, and insecurity. The nightlife exists in spite of the unreliable public infrastructure. The accident on the Ogun-Lagos expressway is a sobering reminder that one's "Detty December" experience can be upended in an instant. It can turn a homecoming celebratory event into a moral story that kills a significant source of tourism, and cultural integration.

4. The High Cost of Neglect: Misplaced Priorities in National Spending- The 2026 Education budget.

The state of Nigeria's infrastructure and social services is not an accident of fate; it is an outcome of a predictable sequence of decisions and budgetary priorities. A review of the proposed national budget for 2026 raises serious concerns over the allocation of national resources. An astounding ₦5.41 trillion has been allocated for defense and security, ₦3.52 trillion for education, and ₦2.48 trillion for health. While no one is disputing the reality of Nigeria's looming security challenges, the budget articulates a philosophy of tackling the symptoms instead of addressing the disease.

In many ways, the gargantuan security budget is a postponed tax on decades of educational neglect; especially in the Northern Region. When a country does not invest in its human capital by way of schools, skills development, and opportunities for the youth, a vacuum is created. That vacuum is far too often filled by poverty, despair, and a resort to extremism. The result is perpetual insecurity that then requires massive, poorly utilized military expenditure. We are, in other words, paying much more in the future for, what we failed to invest in people in the past. As President Tinubu himself noted when he presented the budget, security, education, and health are "mutually reinforcing." The amount allocations paint a picture of a hierarchy in which reactive security spending eclipses proactive investment in the human beings whose proper contentment and wellbeing are eventually in the definition of national security. The fiscal imbalance confronting Nigeria and synonymous states demands a radical rethink of the government's role and redesigned structure. For more than a decade the Oronsaye report has been collecting dust as an elaborate plan for simplifying a complex federal bureaucracy. The report was submitted in 2012 reducing the number of federal agencies and

parastatals by more than 37% from 263 to 161 and was aimed at reducing the astronomical cost of governance and eliminating duplicated expenses.

The President Tinubu' administration has finally expressed commitment to implementing the recommendations of the Oronsaye report. This is well overdue and welcomed because shedding the size of the public sector at the national and subnational levels, is not merely about cost reduction; it is simply a matter of resource allocation to priority, growth-enabling sectors: infrastructure, healthcare, and education. This is about making government slimmer, leaner, more efficient, focused solely on its core responsibility - to serve the people.

5. Towards A New Social Contract: A Message for the New Year

The mangled debris on the Ogun-Lagos expressway symbolizes a nation dangling at the edge of abyss. It confronts us with the distance between the Nigeria we want to build and the Nigeria we currently operate. As introduced, like Anthony Joshua, every Nigerian is a champion in the battle against extraordinary odds everyday with grit and determination.

However, Nigerians should not be asked to be fighters in their country or even citizens in a state failure. The need for a government that serves as a partner in citizen's development and not a stumbling block is vital. As we step into a New Year, it is time to demand a new social contract predicated on accountability, transparency and mutual responsibility.

This new social contract needs to start with a strong and unwavering commitment to transparency.

The government (National and Subnational) must publish its tax expenditures by providing a detailed comprehensive and easily accessible account on how every naira of public money is spent. Sunlight is the best disinfectant for corruption and wastage.

Secondly, it requires a radical reprioritization of public expenditure. This means a new focus on all the public infrastructure needs such as roads, power, safety measures that enable all economic activity and provide basic safety for citizens. This can be accomplished by strategic implementation of public-private partnerships (PPP) as the solution that will leverage private sector capital and efficiencies to eradicate our massive public infrastructure deficit.

Thirdly, the government needs finally, once and for all to shrink its enormous bureaucracy by boldly implementing the recommendations of the Oronsaye report. The cost savings must be channeled directly into sectors that focus on human capital and long-term sustainable prosperity.

Lastly, the new social contract must ultimately not be tokenistic but rather be based on genuine citizen engagement. The government must not just perform to pleat citizen's ineffectual dispositions on their governance; it must establish real and credible mechanisms of accountability to ensure the voice of the people is not only heard, but used to impact policy. Now, the ball is in the government's court. Anthony Joshua's experience has made the unmistakable point – there isn't a vestige of substitute for wealth and status with a functioning state. The challenges are daunting but not impossible. They may only require political will, a sober analysis of failed policies, and a sincere interest to serve the people of Nigeria. With the new year upon us, may this at last be the year the government gives the proper fight in the ring, taking all our concerns more seriously, and building a nation that works for all, not just the powerful, but for every champion, traversing its treacherous roads.

Thank you.

NB: Who we are.

The Alliance for Economic Research and Ethics (AERE) LTDGTE is a Nigerian non-profit working to strengthen both the private and public sectors in Nigeria. It achieves this by conducting independent, evidence-based research, advocating for sensible policies, providing regulatory support for businesses, bringing stakeholders together, and promoting transparent, ethical reforms to improve Nigeria's "Ease of Doing Business".

Statement by Alliance for Economic Research and Ethics LTDGTE.

Hon. Dele Kelvin Oye

Chairman, Alliance for Economic Research and Ethics Ltd/Gte

22nd President NACCIMA, Immediate Past Chairman Organized Private Sector of Nigeria.

Email: info@allianceforethics.org, deleoye@allianceforethics.org and allianceforethics@gmail.com

Tel: +234 704 660 0857

Facebook: allianceforethics; **Twitter:** alliance4ethics

Website: www.allianceforethics.org

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