



# Alliance

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## ALLEGATIONS OF TAMPERING WITH NIGERIA'S 2025 TAX ACT: AN INVESTIGATION INTO LEGISLATIVE INTEGRITY

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### 1. Introduction: A Crisis of Legislative Sanctity

Nigeria's democratic foundations were shaken in late recently by explosive allegations suggesting a fundamental breach of the legislative process. At the heart of the controversy is the comprehensive tax reform package, anchored by the Nigeria Tax Act of 2025, which President Bola Ahmed Tinubu GCFR signed into law on June 26, 2025 [1][2]. Designed to overhaul the nation's fiscal landscape, streamline tax administration, and boost government revenue, this landmark legislation was instead thrust into a storm of public and political outrage. On December 17, 2025, a member of the House of Representatives, Hon. Abdussamad Dasuki, raised an alarm during a plenary session, alleging that the officially gazetted versions of the new tax laws were substantively different from the bills debated, harmonized, and passed by the National Assembly [3][4].

This accusation of post-passage alteration—effectively, legislative forgery—goes beyond clerical errors, striking at the core principles of constitutional governance, the separation of powers, and the rule of law. The claims suggest that unauthorized provisions, including new coercive powers for tax authorities and the removal of crucial oversight mechanisms, were illicitly inserted into the final documents [5][6]. The ensuing uproar has seen opposition parties demand a full-scale investigation, legal experts condemn the act as unconstitutional, and civil society organizations warn of dire consequences for public trust and investor confidence. This investigative analysis examines the evidence presented, dissects the profound legal and constitutional implications, outlines the necessary government response to restore credibility, and explores the broader impact of this crisis on Nigeria's democratic institutions and international standing.

## 2. The Genesis of the Allegations: Uncovering the Discrepancies

The controversy erupted into public consciousness when Hon. Abdussamad Dasuki, a Peoples Democratic Party (PDP) representative from Sokoto, rose under a matter of privilege in the House of Representatives [7][8]. He asserted that his legislative rights had been breached because the gazetted laws, which he had personally purchased from the Ministry of Information, did not reflect what lawmakers had debated and approved [9]. His assertion was unequivocal: "What was passed on this floor is not what is gazetted" [10][11]. This public declaration by a sitting lawmaker transformed whispers of procedural irregularities into a national scandal, providing a focal point for a broader examination of the legislative-to-executive handover process.

### 2.1. Specific Sections Allegedly Altered

Following Dasuki's alarm, media reports and analyses from legal experts began to detail the specific discrepancies between the versions passed by the National Assembly—and recorded in documents like the House's Votes and Proceedings—and the official gazetted copies [12]. The alterations were not minor typographical corrections but substantive changes that significantly shifted the balance of power between the taxpayer, the tax authority, and oversight bodies. Key alleged alterations include:

- **Expansion of Coercive Powers:** Perhaps the most alarming change was the insertion of new enforcement powers for tax authorities without apparent legislative approval. A review of Section 64(1) of the Nigeria Tax Administration Bill, as passed by the House, empowered the tax authority to "investigate or cause an investigation to be conducted" into any tax law violation. However, the gazetted version allegedly added the phrase "and shall also have the power to arrest any person suspected of committing such violations through relevant law enforcement agency" [13]. This addition grants arrest powers that were reportedly never debated or approved by lawmakers.
- **Garnishee Powers Without Judicial Oversight:** Another critical alteration was reportedly made to Section 60(1) of the Nigeria Tax Administration Act. While the version passed by the legislature was understood to require court involvement for appointing agents to recover tax debts (a process known as garnishment), the gazetted law allegedly contains a provision allowing tax authorities to appoint such agents "without an order of the High Court" [14]. This grants the executive branch administrative garnishee powers, bypassing the judiciary and removing a crucial check on its authority [15]. Similarly, Section 61 of the gazetted act purportedly

allows the Nigeria Revenue Service to sell a taxpayer's movable assets without a court order, a power absent in the House-passed bill [14].

- **Removal of Oversight and Accountability Mechanisms:** A forensic comparison of the documents revealed that several clauses designed to ensure legislative and ministerial oversight were systematically removed from the final gazetted acts [5][6]. Provisions in Sections 39 and 41 of the original bill, which required the Nigeria Revenue Service to submit strategic plans, budgets, and routine reports to the responsible Minister and the National Assembly, were allegedly excised. This effectively concentrates power within the revenue agency, minimizing institutional supervision and accountability [14].
- **Increased Compliance Burdens:** The alleged alterations also extended to provisions affecting taxpayer compliance. The House-passed version of the Nigeria Tax Administration Act had set specific thresholds for annual tax returns based on monthly cumulative transactions. However, the gazetted version reportedly changed these to quarterly returns with significantly lower thresholds, thereby increasing the compliance burden on a larger number of individuals and companies [14].

These detailed examples illustrate that the alleged tampering was not random but systematic, seemingly aimed at strengthening the executive's revenue collection powers while simultaneously weakening legislative oversight and taxpayer protections.

### **3. Legal and Constitutional Implications: An Assault on the Rule of Law**

The allegations of legislative tampering represent a profound constitutional crisis, challenging the very architecture of Nigeria's democratic governance. If proven, the alleged alterations are not merely illegal but are a direct assault on the foundational principles enshrined in the 1999 Constitution of the Federal Republic of Nigeria (as amended).

#### **3.1. Violation of the Separation of Powers**

The Nigerian Constitution clearly delineates the functions of the three arms of government. Section 4 vests all legislative powers in the National Assembly, comprising the Senate and the House of Representatives [16]. The President's role in lawmaking, as defined in Section 58, is to assent to bills duly passed by the legislature. Any unilateral alteration of a bill's content after its passage by the National Assembly constitutes a usurpation of legislative authority by the executive or its agents [7]. Legal experts have

described such an act as a "mockery of Nigeria's democracy" and a severe breach of the separation of powers doctrine [15][17]. This doctrine is not a mere procedural formality; it is the principal safeguard against the concentration of power and the emergence of tyranny. By allegedly rewriting law outside the legislative chambers, the perpetrators have blurred the lines between law-making and law-enforcing, threatening the delicate constitutional balance.

### **3.2. Undermining Legislative Integrity and Sovereignty**

The integrity of the legislative process is paramount. It ensures that the laws governing citizens are the product of open debate, deliberation, and the collective will of their elected representatives. The alleged "fraudulent alteration" of the 2025 Tax Act fundamentally compromises this integrity [18]. It suggests that the solemn act of passing a law can be clandestinely subverted, rendering the entire legislative process a charade. This act is an affront to the sovereignty of the Nigerian people, which they exercise through their elected representatives in the National Assembly [16]. If the official gazette—the final, authoritative public record of a law—cannot be trusted to reflect what was legislated, then the very concept of a government of laws, not of men, is imperiled. Such a "constitutional trespass" erodes public confidence and subjects the entire body of national laws to suspicion and potential challenge [19].

### **3.3. Legal Status of the Altered Act**

From a legal standpoint, a law that contains provisions not passed by the National Assembly is unconstitutional and, therefore, null and void to the extent of its inconsistency [20][21]. Legal practitioners argue that the President's assent is only valid for the bill as passed by the legislature. If the gazetted version differs substantively, it lacks the force of law because it never received statutory legislative approval [22]. This creates a situation of profound legal uncertainty. Taxpayers, investors, and courts are left to grapple with which version of the law is enforceable. Any attempt to enforce the allegedly altered provisions would likely face a barrage of legal challenges, potentially paralyzing the new tax regime before its scheduled commencement on January 1, 2026 [23][24].

## **4. Political and Public Reaction: A Call for Accountability**

The revelations triggered a swift and forceful backlash from opposition parties, civil society, and legal professionals, all demanding immediate action and accountability. The Peoples Democratic Party (PDP) has been at the forefront of the political response, framing the issue as a grave threat to democratic governance [18].

#### **4.1. The PDP's Demands for Investigation and Suspension**

In a press statement titled "APC/Tinubu Administration: The Normalisation of Absurdity," the PDP called for an urgent and comprehensive investigation into the "alleged fraudulent alteration" [25][26]. The party commended Hon. Dasuki for his diligence and courage, warning the leadership of the House of Representatives against any attempt to "sweep it under the carpet" [27]. The PDP's demands were specific and time-bound. It insisted that the commencement date of the new Tax Act, scheduled for January 1, 2026, be postponed by at least six months [28][18]. This proposed delay is intended to achieve three critical objectives:

1. Allow for a full and transparent investigation into the alleged anomalies.
2. Enable the publication and wide circulation of the authentic, enacted version of the law.
3. Facilitate extensive public enlightenment on the true provisions of the Act [29].

The party's stance underscores the opposition's role as a public watchdog, leveraging the controversy to hold the ruling All Progressives Congress (APC) and the Tinubu administration accountable for a severe alleged lapse in governance.

#### **4.2. Response from Legal and Civil Society Sectors**

The legal community has spoken with a near-unanimous voice, condemning the alleged alterations as illegal and unconstitutional. Senior Advocate of Nigeria, Dayo Akinlaja, affirmed that a gazetted law cannot legally differ from the bill passed by the National Assembly [30]. Activist and lawyer Deji Adeyanju characterized the situation as a "serious assault on Nigeria's democratic process" and warned that a failure by the government to provide clarity would risk painting the administration as an "illegitimate outfit" [17][30]. Civil society groups, including the Islamic Council, have also raised alarms, warning that the scandal could erode public trust, trigger economic uncertainty, and deter foreign investment by creating an unstable and unpredictable legal environment [31]. The consensus is clear: the sanctity of the legislative process must be protected, and those responsible for its violation must be held accountable.

#### **5. Broader Implications for Democratic Governance and National Integrity**

The ramifications of this scandal extend far beyond the technicalities of tax law. They touch upon the health of Nigeria's democratic institutions, its economic stability, and its reputation on the international stage.

### **5.1. Erosion of Public Trust and the Rule of Law**

At its core, this crisis is a crisis of trust. When citizens can no longer be certain that the laws they are compelled to obey are the same laws passed by their elected officials, the social contract between the government and the governed begins to fray. This erosion of public trust has corrosive effects on the rule of law, as it may lead to widespread tax evasion and non-compliance, not out of defiance, but from a legitimate belief that the law itself is illegitimate [32][31]. Nigeria has long struggled with challenges of governance, corruption, and a weak rule of law [33][34]. This incident, if not properly addressed, will deepen public cynicism and reinforce the perception that impunity reigns at the highest levels of government.

### **5.2. A Precedent of Legislative Malfeasance**

This is not the first time Nigeria's legislative process has been marred by controversy. The history of the Fourth Republic is replete with scandals, including accusations of "budget padding," where figures are improperly inflated, and bribery to influence legislative outcomes [35][36][37]. However, the alleged post-passage alteration of a bill represents a different and perhaps more insidious form of corruption. While budget padding occurs within the legislative process, this act allegedly happened after the process was concluded, subverting its final outcome in secret. Establishing a precedent where enacted laws can be altered with impunity would create a dangerous pathway for future abuses, potentially affecting any legislation deemed inconvenient by powerful, unelected interests.

### **5.3. Impact on International Reputation and Investor Confidence**

In an increasingly interconnected world, perceptions of governance and the rule of law are critical determinants of a nation's economic success. Nigeria has recently embarked on ambitious economic reforms to attract foreign investment [3]. However, this scandal sends a deeply troubling message to the international community. Investors require legal and regulatory certainty. The revelation that the country's foundational tax laws may have been illicitly tampered with introduces a significant element of risk and unpredictability, potentially deterring the very investment Nigeria seeks to attract [31][38]. Compounded by other recent diplomatic issues, this controversy could further damage Nigeria's international standing and undermine confidence in its commitment to democratic principles and good governance [39].

## 6. A Path Forward: The Imperative for a Decisive Government Response

The gravity of the allegations demands a swift, transparent, and decisive response from both the legislative and executive branches of government. The Speaker of the House of Representatives, Tajudeen Abbas, has assured lawmakers that the leadership will investigate the matter and take appropriate action [40][38]. However, more is required to fully restore public confidence and uphold the integrity of the nation's laws.

### **A comprehensive and credible response must include several key components:**

1. **An Independent and Transparent Investigation:** The National Assembly must immediately launch a full-scale, bipartisan investigation to verify the allegations. This inquiry should be conducted publicly to ensure transparency and should involve a meticulous, clause-by-clause comparison of the bills passed by both chambers against the officially gazetted versions. The officials responsible for transmitting, printing, and gazetting the laws must be summoned to testify under oath [38].
2. **Immediate Rectification:** If the allegations are substantiated, the government must immediately withdraw the tainted gazetted copies and officially publish the authentic versions of the tax laws as passed by the National Assembly. A clear and unambiguous public statement must be issued to clarify which version of the law holds legal authority.
3. **Accountability and Sanctions:** The investigation must identify all individuals responsible for the unauthorized alterations. These individuals, regardless of their position or influence, must face the full force of the law, including criminal prosecution for forgery and subverting the constitution. Holding culprits accountable is essential to deter future attempts to manipulate the legislative process.
4. **Systemic Reforms:** This crisis exposes critical vulnerabilities in the process of transmitting bills from the legislature to the executive for assent and gazetting. Robust reforms are needed to safeguard this process. These could include implementing secure digital systems with transparent audit trails, multi-level verification protocols, and perhaps even blockchain technology to create an immutable record of legislative texts.
5. **Public Enlightenment:** A massive public enlightenment campaign is necessary to inform citizens and businesses about the authentic provisions of the 2025 Tax Act, restoring confidence and ensuring compliance with the legitimate law [18][29].

## 7. Conclusion: A Defining Moment for Nigerian Democracy

The controversy surrounding the alleged tampering with Nigeria's 2025 Tax Act is more than a political dispute; it is a defining moment for the nation's democracy. The allegations lay bare a potential rot at the heart of the law-making process, threatening to undermine the constitutional order and the trust between the Nigerian people and their government. The manner in which the Executive arm and the 10th National Assembly navigate this crisis will have lasting implications. A response characterized by obfuscation, denial, or inaction will only deepen public cynicism and damage the country's democratic credentials. Conversely, a response grounded in transparency, accountability, and a genuine commitment to reform can transform this crisis into an opportunity—an opportunity to reinforce the sanctity of the legislative process, strengthen democratic institutions, and reaffirm Nigeria's commitment to the rule of law. The future of legislative integrity in Nigeria hangs in the balance.

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