Nigeria's Mid-Year 2026 Legislative Scorecard:

The Acts, Bills and Vetoes Reshaping Business, Rights and Governance

A review of major federal legislative developments, January – July 2026, verified against the official Order Papers of the National Assembly, with practical takeaways for businesses, practitioners and citizens

THE LAW SUITE

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Introduction

The first half of 2026 has been one of the busiest legislative windows since the 10th National Assembly was inaugurated in June 2023. By the Assembly's third anniversary, the House of Representatives had considered about 2,747 bills and passed 363 of them, according to the Chairman of its Committee on Rules and Business,[1] while the Speaker put the number of bills that had received presidential assent since 2023 at 72.[2] Figures for the Senate are less settled: at the Assembly's mid-term, its own leadership gave differing tallies, 96 bills passed out of 844 received, by one account, and 108 out of 983 by another.[3] The divergence is itself instructive: raw bill counts should be read with caution, and the quality and durability of legislation matter far more than its volume

Specifically, within the January–July 2026 window, the story is one of consequential, and at times self-correcting law-making across almost every sphere of national life. A repealed and re-enacted Electoral Act was signed into law in February, eleven months ahead of the general elections now fixed for 16 January and 6 February 2027.[4] A ₦68.32 trillion federal budget received assent in April, alongside an extension of the 2025 capital budget, followed by a second extension passed by both Chambers in June. The Federal Capital Territory's own ₦2.285 trillion statutory appropriation cleared the Senate at third reading in May, heading for assent. A new digital-identity statute was signed in late June. Meanwhile, the most far-reaching tax overhaul in a generation, four reform Acts signed in June 2025 came into force on 1 January 2026 and completed its first seven months of real-world operation. On State Police, the Senate passed the Executive's constitution-alteration bill on 24 June, and the House, after rescinding its own June version in mid-July, passed the same Executive text on 23 July 2026. The President also declined assent to two bills on drafting and mandate grounds.

[1] The Guardian (Nigeria), 'Reps pass 363 bills, consider 2,747 in three years' (2026) https://guardian.ng/news/reps-pass-363-bills-consider-2747-in-three-years/
accessed 15 July 2026 figures attributed to Hon. Francis Waive, Chairman, House Committee on Rules and Business.

[2] Tribune Online, 'Tinubu assented to 72 out of 373 bills passed by NASS since 2023 — Speaker Tajudeen' (2026) https://tribuneonlineng.com/tinubu-assented-to-72-out-of-373-bills-passed-by-nass-since-2023-speaker-tajudeen/ accessed 15 July 2026.

[3] Premium Times, 'Midterm: Confusion at Nigerian Senate as Akpabio, Bamidele contradict themselves on number of bills passed' (June 2025) https://www.premiumtimesng.com/news/headlines/801091-mid-term-confusion-at-nigerian-senate-as-akpabio-bamidele-contradict-themselves-on-number-of-bills-passed.html accessed 16 July 2026. See also Order Paper Nigeria, 'Concerns as 10th National Assembly characterised by high bill submission, low progress, recycling in first [year]' https://orderpaper.ng/concerns-as-10th-national-assembly-characterised-by-high-bill-submission-low-progress-recycling-in-first/ accessed 16 July 2026.

[4] INEC, Revised Timetable and Schedule of Activities for the 2027 General Election (26 February 2026): presidential and National Assembly elections, Saturday 16 January 2027; governorship and State Houses of Assembly elections, Saturday 6 February 2027; campaigns open 19 August 2026 and 9th September 2026 respectively. See Voice of Nigeria, 'INEC Issues Revised Timetable for 2027 General Election'; Premium Times, 'INEC reschedules 2027 general election, releases new election timetable'; Punch, 'FULL LIST: Revised timetable, schedule for 2027 general elections' — all accessed 29 July 2026.

Law-making in Nigeria is a constitutional relay, not a single act. Under section 58 of the 1999 Constitution (as amended), a Bill passed by both Chambers is transmitted to the President, who must signify assent or the withholding of assent within thirty days (s.58(4)). Crucially, a presidential veto is not the end of the road: under s.58(5), the National Assembly may pass the bill again by a two-thirds majority of each Chamber, in which case it becomes law without presidential assent. Constitutional alterations follow the stricter route in section 9, requiring super-majorities in the National Assembly and ratification by at least twenty-four of the thirty-six State Houses of Assembly. [5]

How to read this Review:

Entries are organised by status Acts assented; reforms now in force; the constitutional alteration; bills passed or advancing and awaiting next steps; bills at earlier stages; and bills on which assent was withheld. Statuses have been cross-checked against the official Order Papers of both Chambers. Each entry opens with a plain-English "in brief" summary and closes with a practical "what this means for you" note, so that both practitioners and general readers can take something concrete away.

[5] Constitution of the Federal Republic of Nigeria 1999 (as altered), ss. 9 and 58.

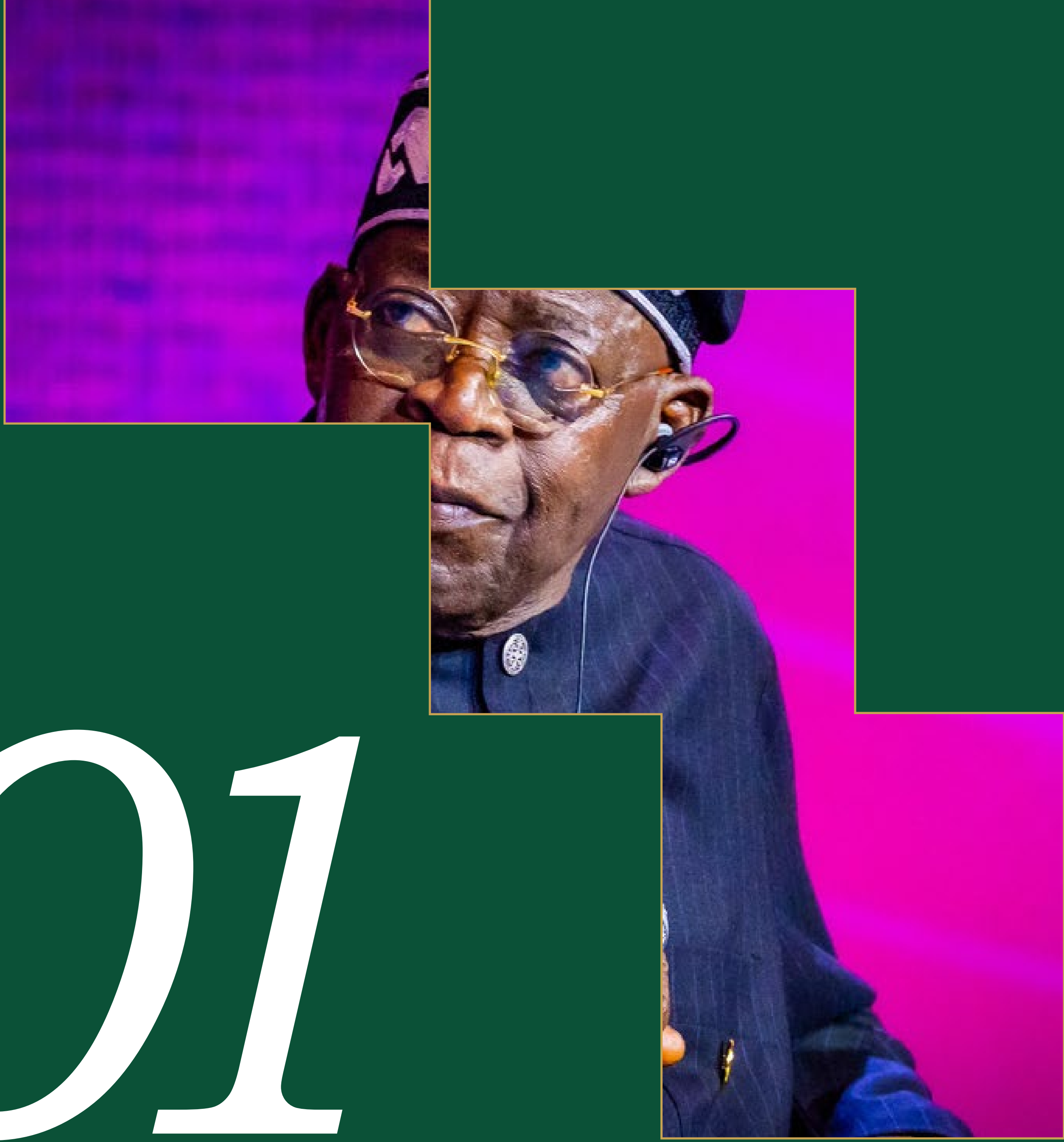
Legislation at a Glance

Legislation	Status	Key Date
Electoral Act 2026 (repeal & re-enactment of the Electoral Act 2022)	Assented	18th Feb,
Appropriation Act 2026 (N68.32 trillion)	Assented	17th April, 2026
Appropriation (Repeal & Enactment) (Amendment) Act 2026: 2025 capital budget extended to 30th June, 2026	Assented	17th April, 2026
National Identity Management Commission Act 2026	Assented	26th June, 2026
Nigeria Tax Reform Acts (four statutes)	In force (signed 26th June, 2025)	Effective 1 Jan, 2026
Appropriation (Repeal & Enactment) Act (Amendment) (No. 2) Bill 2026 (HB. 2784) Further extension to 30th Sept, 2026	Passed by both chambers (Senate 11 June; House 15 June, all three readings in one day); assent not yet confirmed as at 29th July.	15 thJune, 2026
Constitution (Alteration)(State Police) Bill	Executive text passed by the Senate (SB. 1055) on 24 June and by the House (HB. 2797) on 23 July; ratification by the State Houses of Assembly is the next stage.	23rd July, 2026
Legal Practitioners Act (Repeal & Re-enactment) Bill	Passed by the Senate (SB. 965); awaiting House concurrence and assent.	9 thJuly, 2026
Proceeds of Crime Recovery & Management (Amendment) Bill	Passed by the Senate (SB. 343) on 9 th July; passage rescinded on 16 July to address drafting, legal and policy issues; not transmitted to the House.	9th Jul 2026; rescinded 16th July, 2026.
Merchant Shipping (Repeal & Re-enactment) Bill (HB. 1592)	Passed by the House (third reading); awaiting Senate concurrence	8th July, 2026;
Federal Capital Territory Statutory Appropriation Bill 2026 (SB. 1020 / HB. 2729; N2.285 trillion)	Passed by the Senate (third reading) on the harmonised report; assent not yet confirmed.	7th May, 2026;

Legislation at a Glance

Legislation	Status	Key Date
Nigeria Police Trust Fund (Repeal & Re-enactment) Bills (SB. 1030 / HB. 2755)	Passed by the Senate (SB. 1030) on 24 June, raising the allocation to 1%; House Executive bill (HB. 2755) advancing.	24th June, 2026
Administration of Criminal Justice Act (Amendment) Bill 2026 (HB. 2791)	First reading in the House (Executive bill)	9th July, 2026
National Senior Secondary Education Commission Act (Amendment) Bill 2026 (HB. 2790)	First reading in the House (Executive bill).	9th July, 2026
Federal Road Safety Corps Act (Amendment), 2026 (HBs. 1401 & 1604)	Passed by both Chambers; awaiting presidential assent	16th July, 2026
Insurance Regulatory Commission (Repeal & Enactment) Bill 2026 [SB. 394]	Passed by the Senate; awaiting House concurrence	21th July, 2026
National Human Rights Commission (Repeal & Re-enactment) Bill 2026 (HB. 2376)	Passed by the House; awaiting Senate concurrence and assent.	23rd July, 2026
Raw Materials Research & Development Council (Amendment) Bill	Presidential assent withheld	9th July, 2026
Chartered Institute of Purchasing & Supply Management of Nigeria (Establishment) Amendment Bill	Presidential assent withheld	9th July, 2026

Statuses verified against the official Order Papers of the Senate and the House of Representatives available to the authors, up to and including the sittings of Thursday 23 July 2026 in both chambers, and against the Senate Bills Department's Bills Progression Chart (June 2023 – June 2027) as at 29 April 2026. Developments after those sittings are sourced to the Presidency or to contemporaneous national reporting cited in the footnotes. Positions are stated as at 29th July, 2026.



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Acts That Received Presidential Assent

(January - July, 2026)

01. Electoral Act 2026 (Repeal and Re-enactment)

(Assented on 18th February, 2026)

In brief: Nigeria has repealed and re-enacted its electoral law ahead of the 2027 general elections. The headline change is that the electronic transmission of polling-unit results to INEC's Result Viewing Portal (IReV) is no longer a matter of discretion, it is now a statutory duty. But the new regime is a hybrid, not a pure e-transmission system: where transmission fails because of communication failure, the signed paper result sheet (Form EC8A) remains the primary source for collation and declaration. [6]

Background and a revealing legislative history

The Electoral Act 2022 introduced significant reforms, but the 2023 general elections exposed its weak points: failures in uploading presidential results to IReV, delays in collation, and prolonged litigation over whether electronic transmission was mandatory at all. The Supreme Court in Atiku v INEC (No. 2) treated the IReV portal as a viewing platform rather than part of the collation system, which drained public confidence in the results-mana -gement chain and set the agenda for reform.

The road to the new Act was not straight, and the Order Papers tell the story candidly. An Electoral Act (Amendment) Bill was passed on 23 December 2025; a technical committee drawn from the leadership of both Chambers, the conference committee, , the Clerks and the National Assembly's legal drafting directorate then identified anomalies in the passed text; and on 17 February 2026 both Chambers rescinded their decisions, the House having already, on 29 January 2026, rescinded and recommitted eight clauses of the passed text. The Senate's rescission motion was candid about why: the 360 days' notice requirement in Clause 28 could push the 2027 presidential and National Assembly elections into the period of Ramadan, and discrepancies had been identified in the long title and twenty-two clauses, "including issues relating to cross-referencing, serial numbering, and internal consistency". Each Chamber considered, that same day, the report on a fresh bill to repeal the Electoral Act 2022 outright and enact a new Electoral Act. The Senate's Committee on Electoral Matters having reported the repeal-and-enactment bill (SB. 903), which the Senate passed on 4 February 2026; the House counterpart was HB. 2479. Assent followed on 18 February 2026.[7] The episode is a template the Assembly would repeat: when a passed text proves defective, rescind, correct, and re-pass a pattern that resurfaced dramatically with the State-Police alteration in July.

WHAT CHANGED?

- **Mandatory electronic transmission (s.60(3)):** For the first time the Act gives statutory recognition to the IReV portal and makes electronic transmission of Form EC8A a legal obligation overriding the position under the 2022 Act, where the SupremeCourt in Atiku v INEC (2023) (No. 2) had held IReV to be a mere public-viewing portal carrying no collation weight against manual figures.[8] The obligation is qualified by a proviso: where transmission fails through communication failure, the signed paper Form EC8A is the primary source for collation and declaration.

[6] Electoral Act 2026, s 60(3) and (6). For analysis of the hybrid transmission regime, see Olisa Agbakoba Legal, 'The Electoral Act 2026: Progress, Gaps, and the Legal Landscape for 2027' https://oal.law/the-electoral-act-2026-progress-gaps-and-the-legal-landscape-for-2027/ accessed 16 July 2026.

[7] Order Paper of the House of Representatives, Thursday 29 January 2026, No. 78 (rescission and recommittal of Clauses 3(3), 60(3), 62, 75, 77(4), 82, 87(2)(vi) and 87(3)(v) of the Electoral Act (Amendment) Bill 2025); Order Paper of the House of Representatives, Tuesday 17 February 2026, No. 91 (rescission of the Bill passed 23 December 2025, and consideration of the report on the Bill to repeal the Electoral Act, No. 13, 2022 and enact the Electoral Bill 2026 (HB. 2479)); Order Paper of the Senate, Tuesday 17 February 2026, No. 87 (rescission motion quoting the Ramadan risk under Clause 28 and identifying discrepancies in the Long Title and Clauses 6, 9, 10, 22, 23, 28, 29, 32, 42, 47, 51, 60, 62, 64, 65, 73, 77, 86, 87, 89, 93 and 143, "including issues relating to cross-referencing, serial numbering, and internal consistency"); Order Papers of the Senate, Wednesday 28 January and Tuesday 3 February 2026 (Report of the Committee on Electoral Matters on the Electoral Act, 2022 (Repeal & Enactment) Bill 2026 (SB. 903), Sen. Simon Bako Lalong; third reading recorded 4 February 2026 in the Senate Bills Department's Bills Progression Chart).

- **Statutory recognition of BVAS (s.47):** The Bimodal Voter Accreditation System is written into the Act for the first time, removing the ambiguity that let some 2023 polling units revert to manual accreditation without legal consequence. On voter cards, the Act is narrower than sometimes reported: s.18(1) permits a voter to print a downloadable copy of the Permanent Voter Card only where the original is lost, destroyed, defaced, torn or damaged, in the context of a replacement application made not less than ninety days before the election.

- **Personal criminal accountability (s.60(6)):** A presiding officer who fails to transmit, or frustrates transmission, commits an offence punishable with a fine of not less than N500,000 or imprisonment for at least six months, or both, converting an administrative step into a personal legal duty.

- **Direct primaries or consensus only (s.84(2)):** Indirect (delegate) primaries are abolished; parties may now nominate candidates only by direct primaries or consensus, a decisive break from the three-mode regime (direct, indirect, consensus) under s.84(2) of the 2022 Act, aimed at the money-politics and vote-buying long associated with the delegate system.

- **Higher campaign-spending ceilings (s.92):** The maximum permissible campaign spend roughly doubles across offices, presidential N5bn N10bn; governorship N1bn N3bn; senatorial N100m N500m; House of Representatives N70m N250m; State Assembly N30m N100m; Area Council chairmanship N100m; Area Council councillorship N10m (s.92(7)), with an individual-donation cap of N500m (s.92(8)). An accountant who falsifies, or conspires or aids in falsifying, campaign-expenditure records faces a fine of not less than N5 million or imprisonment for three years, or both (s.92(11)).

- **Mandatory digital membership registers (s.77(2)–(7)):** Every party must keep a comprehensive digital register of its members, including each member's National Identification Number, and submit it to INEC not later than twenty-one days before any primary, congress or convention; a party that misses the deadline is not eligible to field a candidate for that election (s.77(7)). It is a transparency reform that critics also read as extending the Commission's reach into party organisation.

- **Ouster of court jurisdiction over party internal affairs (s.83(5)):** No court may entertain any suit on the internal affairs of a political party. This codifies a long judicial reluctance settled in Onuoha v Okafor; Dalhatu v Turaki, and Ndukwe v Ayu into an express statutory bar, but sits in tension with s.4(8) of the Constitution, which forbids the legislature from ousting the jurisdiction of a court, raising a live constitutionality question. Section 83(6)(b) adds teeth of an unusual kind: where a suit is filed in breach of the bar, the court shall impose costs of not less than N10 million on the counsel who filed the action and not less than N10 million on the plaintiff; and s.88(4) provides that nothing in that section empowers the courts to stop the holding of primaries or general elections pending the determination of a suit.

- **Narrower grounds to challenge an election (s.138(1)):** An election may now be questioned only on (a) corrupt practices or non-compliance with the Act, or (b) the respondent's failure to secure a majority of lawful votes. The Act pointedly drops the long-standing ground that the returned candidate was not qualified to contest and, with it, certificate forgery, an omission in apparent tension with the qualification requirements the Constitution itself sets (e.g. s.131 for the Presidency).

[8] Atiku Abubakar & Anor v Independent National Electoral Commission & Ors (No. 2), SC/CV/935/2023 (Supreme Court, 26 October 2023), reported as Atiku v. I.N.E.C. (No. 2) (2023) 19 NWLR (Pt. 1917): the IReV portal is not part of the collation system, and the non-availability of results on IReV is not, of itself, a ground to nullify an election.

[9] Onuoha v Okafor (1983) 2 SCNLR 244; Dalhatu v Turaki (2003) 15 NWLR (Pt. 843) 310; Ndukwe v Ayu (2023) 5 NWLR (pt. 1877) 309.

Relatedly, s.62(9) prescribes not less than ten years' imprisonment, without an option of fine, for a collation or returning officer who knowingly collates or announces a false result, and s.65 confines INEC's power to review a declaration or return to seven days.

The Act is already being amended. Within four months of assent, four amendment bills were before the House: HB. 2728 (express prohibition of dual-party membership, taken through second reading and Committee of the Whole by 11th March, 2026); HB. 2760 (jurisdiction over pre-election matters) and HB. 2761 (technology-driven service of election-petition processes), both in April; and HB. 2781 (a general Electoral Act (Amendment) Bill) in June.[10] An Act that attracts four amendment bills in its first four months is a caution against treating the February text as settled.

For Practitioners:

Three battlegrounds to watch. First, the transmission proviso: IReV data is now admissible evidence, but where a manual EC8A is invoked under s.60(3) on a claim of "communication failure," the paper form is statutorily primary and IReV becomes merely corroborative, and the Act sets no time-limit or documented procedure for that claim, which former INEC officials and the opposition warn re-opens the manipulation window the reform was meant to close. Secondly, s.83(5): expect an early constitutional challenge testing the ouster against s.4(8). Thirdly, s.138(1): dropping qualification and certificate-forgery as petition grounds narrows pre-election and post-election challenges alike, and its consistency with the Constitution's own qualification provisions will be litigated. The Senate leadership has already signalled that further amendments may be considered before 2027.[11]

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Voters:** Results from your polling unit should appear on the IReV portal; the paper Form EC8A displayed at the unit remains legally decisive if the network fails, so both records matter.

  Note the new dates: Presidential and National Assembly elections, 16th January, 2027; governorship and State Assembly, 6th February, 2027.

- **Parties and candidates:** There is no delegate route to a ticket anymore; nominations run through direct primaries or consensus; parties must file a digital membership register with INEC; and campaign spending is capped (N10bn presidential down to N10m for an Area Council councillorship seat), with a N500m individual-donation limit; and the digital membership register must reach INEC at least twenty-one days before any primary, on pain of losing the right to field a candidate.

- **Candidates and their lawyers:** The window to challenge an election has narrowed: qualification and certificate forgery are no longer petition grounds, so pre-election scrutiny of an opponent's eligibility matters more than ever; and certified copies of Form EC8A remain premiumevidence.

- **Election officials:** Electronic transmission is a personal statutory duty carrying criminal consequences not a best-effort administrative step.

[10] Supplement to the Order Paper of the House of Representatives, Wednesday 11 March 2026, No. 106 (HB. 2728, express prohibition of dual party membership, second reading and Committee of the Whole); Order Paper of the House of Representatives, Wednesday 29 April 2026 (HB. 2760, jurisdiction over pre-election matters; HB. 2761, technology-driven service of election-petition processes); Order Paper of the House of Representatives, Wednesday 10 June 2026 (HB. 2781, Electoral Act (Amendment) Bill 2026, Hon. Abdussamad Dasuki and six others)

[11] Tribune Online, 'Why NASS may revisit Electoral Act 2026 Akpabio' (2026) https://tribuneonlineng.com/why-nass-may-revisit-electoral-act-2026-akpabio/ accessed 16 July 2026.

02. Appropriation Act 2026 assented

(Assented on 17th April, 2026)

In brief: The 2026 federal budget authorises aggregate expenditure of N68.32 trillion; the largest in Nigeria's history, comprising N4.799 trillion in statutory transfers, N15.8 trillion for debt service, N15.4 trillion in recurrent expenditure and N32.2 trillion for the Development Fund for capital expenditure. Capital spending, at roughly 47 percent of the budget, is the standout structural feature.[12]

Background and priorities

Previous budget cycles were dogged by late fund releases, low capital-implementation rates and abandoned projects. The 2026 Act channels its largest allocations to defence and national security, infrastructure (roads, bridges and power), education and healthcare, and agriculture and food security broadly tracking the administration's stated priorities of security, economic diversification and human-capital development.

Key Interventions

- **A N5.71 trillion legacy-debt clearance:** The National Assembly, at the President's request, added N5.71 trillion to regularise outstanding capital obligations carried over from the 2025 cycle in plain terms, to pay contractors for completed works, plus a further N2 trillion for priority projects previously omitted. Together with other adjustments, the Assembly raised the Executive's N58.47 trillion proposal by nearly N10 trillion.[13]
- **Conservative macro anchors:** The budget is built on an oil benchmark of US$64.85 per barrel, production of 1.84 million barrels per day, and an exchange rate of N1,400 to the US dollar assumptions already under pressure as output and prices move.[14]
- **Statutory transfers worth noting:** The schedule allocates over N1.01 trillion to INEC ahead of the 2027 elections, N610.17 billion to the National Judicial Council, N577.85 billion to the National Assembly and N20 billion to the National Human Rights Commission, the last a useful cross-reference for the NHRC reform bill discussed later in this review. [15]
- **A budget "of Consolidation":** Formally titled the "Budget of Consolidation, Renewed Resilience and Shared Prosperity," the Act is pitched as locking in prior macroeconomic reforms and ending the practice of running overlapping budgets, an ambition the twin 2025 extensions complicate (see item 3).

A drafting observation this review is obliged to make

The Order Paper on which the House considered and passed the Bill states an aggregate of N68,303,309,818,667 in the long title but N68,323,309,818,667 in the schedule, the same N20 billion divergence appearing in the capital-expenditure line. The Presidency and the press have since used the schedule figure (N68.32 trillion); whether the divergence survived into the Act as assented should be confirmed against the gazetted text.

[12] The State House, Abuja, 'President Tinubu Assents to 2026 Appropriation Bill and 2025 Budget Extension' (17 April 2026) https://statehouse.gov.ng/president-tinubu-assents-to-2026-appropriation-bill-and-2025-budget-extension/ accessed 16 July 2026.

[13] On the N5.71 trillion legacy capital obligations and the N2 trillion for priority projects added at the President's request, see Channels Television, 'Senate Approves N68.3trn 2026 Budget' (31 March 2026) https://www.channelstv.com/2026/03/31/senate-approves-extension-of-2025-budget-implementation/; NALTF, 'National Assembly Approves N68.3trn 2026 Budget' (April 2026) https://naltf.gov.ng/nass-passes-68-3-trillion-2026-budget-nigeria/ ;and Vanguard, 'NASS passes N68trn 2026 budget, boosts RMAFC allocation' (April 2026) https://www.vanguardngr.com/2026/04/nass-pases-n68trn-2026-budget-boosts-rmafc-allocation/ all accessed 18 July 2026. The Executive proposal stood at N58,472,628,944,759 at second reading: Notice Paper of the House of Representatives, week of 26–30 January 2026.

[14] On the macroeconomic anchors (US$64.85/bbl; 1.84 mbpd; N1,400/US$) and the 'Budget of Consolidation, Renewed Resilience and Shared Prosperity' title, see BudgIT, '2026 FG Budget' (2026) https://budgit.org/post_publications/2026-fg-proposed-budget/ accessed 18 July 2026.

[15] Order Paper of the House of Representatives, Tuesday 31 March 2026, No. 108, and Supplement: Appropriation Bill 2026 (HB. 2682). The long title states aggregate expenditure of N68,303,309,818,667 and capital expenditure of N32,267,061,472,797; the schedule to the same Order Paper states N68,323,309,818,667 and N32,287,061,472,797 respectively. The Statutory Transfers schedule includes: Independent National Electoral Commission N1,013,778,401,602; National Judicial Council N610,170,665,073; National Assembly N577,852,880,669; National Human Rights Commission N20,000,000,000.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Contractors and suppliers:** With roughly N32.2 trillion earmarked for capital projects, procurement activity will be concentrated in the second half of 2026 registration, bid-readiness and compliance documentation should be in order now.
- **Investors and analysts:** The debt-service line (N15.8 trillion) against projected revenue remains the number to watch for fiscal-sustainability signals.
- **Citizens:** Increased allocations to security, health and education are only as good as their implementation; the Budget Office's quarterly implementation reports are the accountability tool to follow.

03. The 2025 capital budget extensions

(Act assented 17 April 2026; a second extension passed by both Chambers in June 2026.)

In brief: Signed the same day as the 2026 budget, the Appropriation (Repeal and Enactment)(Amendment) Act 2026 extended the implementation period of the capital component of the 2025 budget from 31 March 2026 to 30th June, 2026, allowing ministries, departments and agencies to complete projects already under way rather than abandoning them mid-stream. The extension bill (HB. 2743) was itself fast-tracked, taking second reading and Committee of Supply on the same day, 31 March 2026.[16]

It did not end there. The Senate approved a further extension from 30 June 2026 to 30th September, 2026 on 11th June, 2026, on a motion moved by the Chief Whip after a closed-door session; and on 15th June 2026, at an emergency sitting opening the Assembly's Fourth Session, the House suspended its rules and passed the Appropriation (Repeal and Enactment) Act, 2025 (Amendment) (No. 2) Bill 2026 (HB. 2784) through first, second and third readings in a single day. [17]

A status warning that matters to anyone spending or claiming against the 2025 capital budget: As at 29 July 2026, no announcement of presidential assent to this second extension had been traced. The first extension expired on 30 June 2026; unless and until assent is confirmed, the statutory authority for further 2025 capital releases and contractor payments after that date is uncertain, and accounting officers and contractors should verify the current position before treating the 30th September deadline as operative.

Why it was necessary and the tension it exposes

At the close of the 2025 fiscal year, numerous capital projects remained incomplete owing to procurement delays, late releases, inflationary pressures and revenue shortfalls. Without extension, appropriated funds would have lapsed, converting sunk public expenditure into abandoned infrastructure. The extensions therefore protect value already committed.

There is, however, an irony that a candid review should acknowledge: the administration has repeatedly committed to restoring a disciplined January–December budget cycle, yet these measures mean the 2025 and 2026 budgets have run side by side deep into 2026, and, once the second extension takes effect, will do so into the fourth quarter. Overlapping budgets complicate fiscal reporting and blur

[16] The State House, Abuja (n 10). The first extension bill A Bill for an Act to Amend the Appropriation (Repeal and Enactment) Act 2025, to Extend the Implementation of the Capital Aspect of the Appropriation Act, 2025 from 31st March, 2026 to 30th June 2026 (HB. 2743) was taken through second reading and Committee of Supply on the same day: Order Paper of the House of Representatives, Tuesday 31 March 2026, No. 108.

[17] Senate approval of the further extension on a motion by the Chief Whip, Sen. Tahir Monguno, Thursday 11th June, 2026: all Africa/The Sun, 'Senate Extends 2025 Capital Budget Implementation to September' (11–12 June 2026) https://allafrica.com/stories/202606120070.html. House passage of HB. 2784 through first, second and third readings at an emergency sitting on Monday 15 June 2026 (Fourth Session, No. 1): Leadership, 'Reps Extend 2025 Capital Budget Implementation To September'; Businessday, 'Reps extend 2025 capital budget implementation to September 30' -all accessed 29 July 2026. No announcement of presidential assent to this second extension had been traced as at 29th July, 2026.

accountability for outcomes, a structural habit the country has yet to break.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Contractors on 2025 capital awards:** The effective completion-and-payment window stood at 30 June 2026 under the assented Act; the further extension to 30th September, 2026 has passed both chambers but assent had not been confirmed at the time of writing. Please confirm the current legal deadline before treating claims as time-barred or payments as authorised.

- **Accounting officers in MDAs:** Spending under two concurrent appropriations demands scrupulous separation of accounts ahead of audit season.

- **Fiscal watchers:** Whether the 2026 capital budget avoids the same fate is the test of the government's budget-discipline commitments.

04. National Identity Management Commission Act 2026

(Act assented 26th June, 2026)

In brief: This Act repeals the NIMC Act 2007 and rebuilds Nigeria's identity architecture for the digital economy. The National Identification Number (NIN) becomes the foundational credential under a "one person, one identity" principle, and NIMC is designated the Root Certification Authority for Nigeria's national public key infrastructure (PKI) and digital public infrastructure (DPI); the trust anchor for verifying digital identities across government and the private sector.[18]

Background

The 2007 Act predated Nigeria's digital transition. It said little about electronic identity–verification, offered no integrated framework for inter-agency identity sharing, and provided thin protection against identity theft and cyber-enabled fraud.

As banking, telecoms, tax and border systems converged on the NIN in practice, the legal framework lagged behind the infrastructure.

What Changed?

- **NIN as the primary identifier:** the standard credential for accessing government services and a widening range of private-sector transactions.
- **Root Certification Authority:** NIMC anchors the national PKI, authenticating digital identities and certificates across institutions.
- **Digital and physical credentials:** statutory recognition of both, enabling verifiable digital IDs alongside cards.
- **Data protection alignment:** obligations harmonised with the Nigeria Data Protection Act, with stiffer penalties for identity fraud, impersonation and unlawful access to identity data.

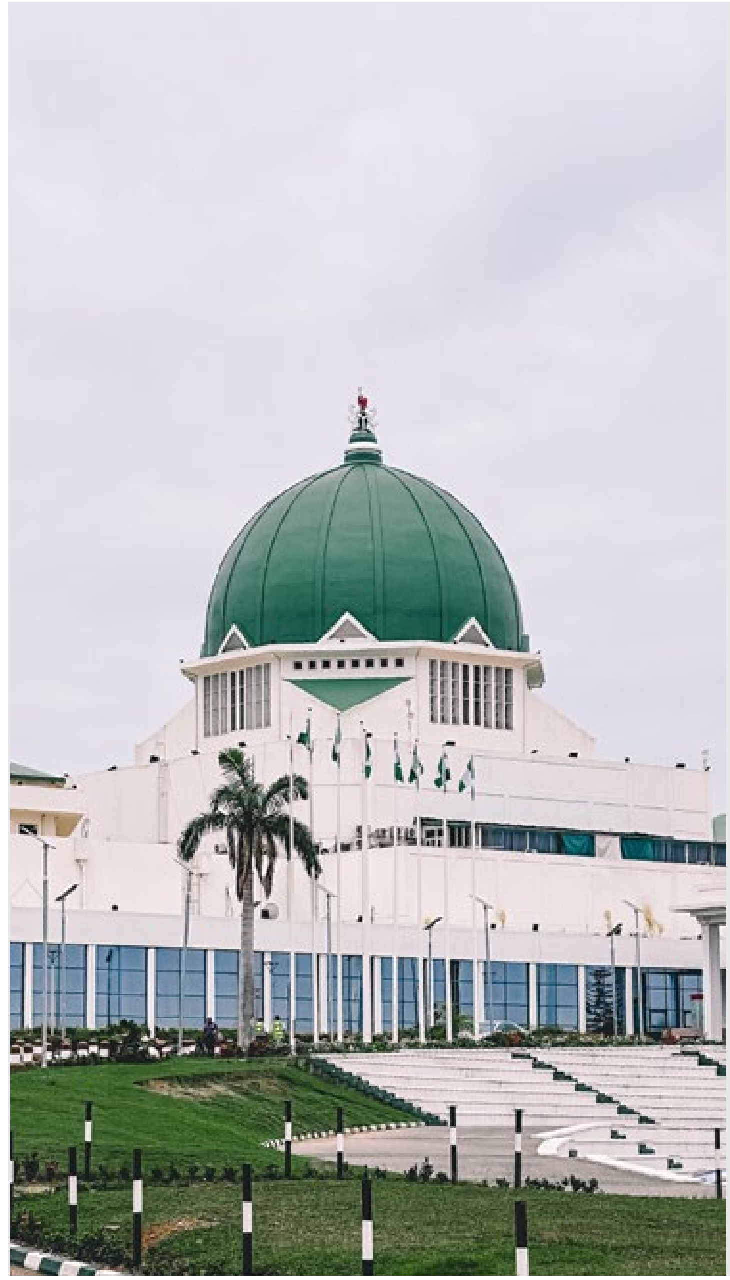
An interlock worth noticing: The identity statute has quietly become electoral infrastructure. Under the Electoral Act 2026, the NIN is an accepted registration document for voters (s.10(2)(c)) and a mandatory field in every party's digital membership register (s.77(2)). The NIMC Act 2026 and the Electoral Act 2026 now run on the same rail, which

[18] NewsDiaryOnline, 'Tinubu signs NIMC Act 2026 into law, bolsters digital identity framework' (26 June 2026) https://newsdiaryonline.com/tinubu-signs-nimc-act-2026-into-law-bolsters-digital-identity-framework/; IdTechWire, 'Nigeria Signs NIMC Act 2026, Recasting Its Identity Commission Around Digital Trust' https://idtechwire.com/nigeria-signs-nimc-act-2026-recasting-its-identity-commission-around-digital-trust/; The Whistler, 'Tinubu Signs New Act Expanding NIMC's Powers' https://thewhistler.ng/tinubu-signs-new-act-expanding-nimcs-powers/ all accessed 17 July 2026.

raises the stakes of NIMC record accuracy for parties and voters alike ahead of 2027.

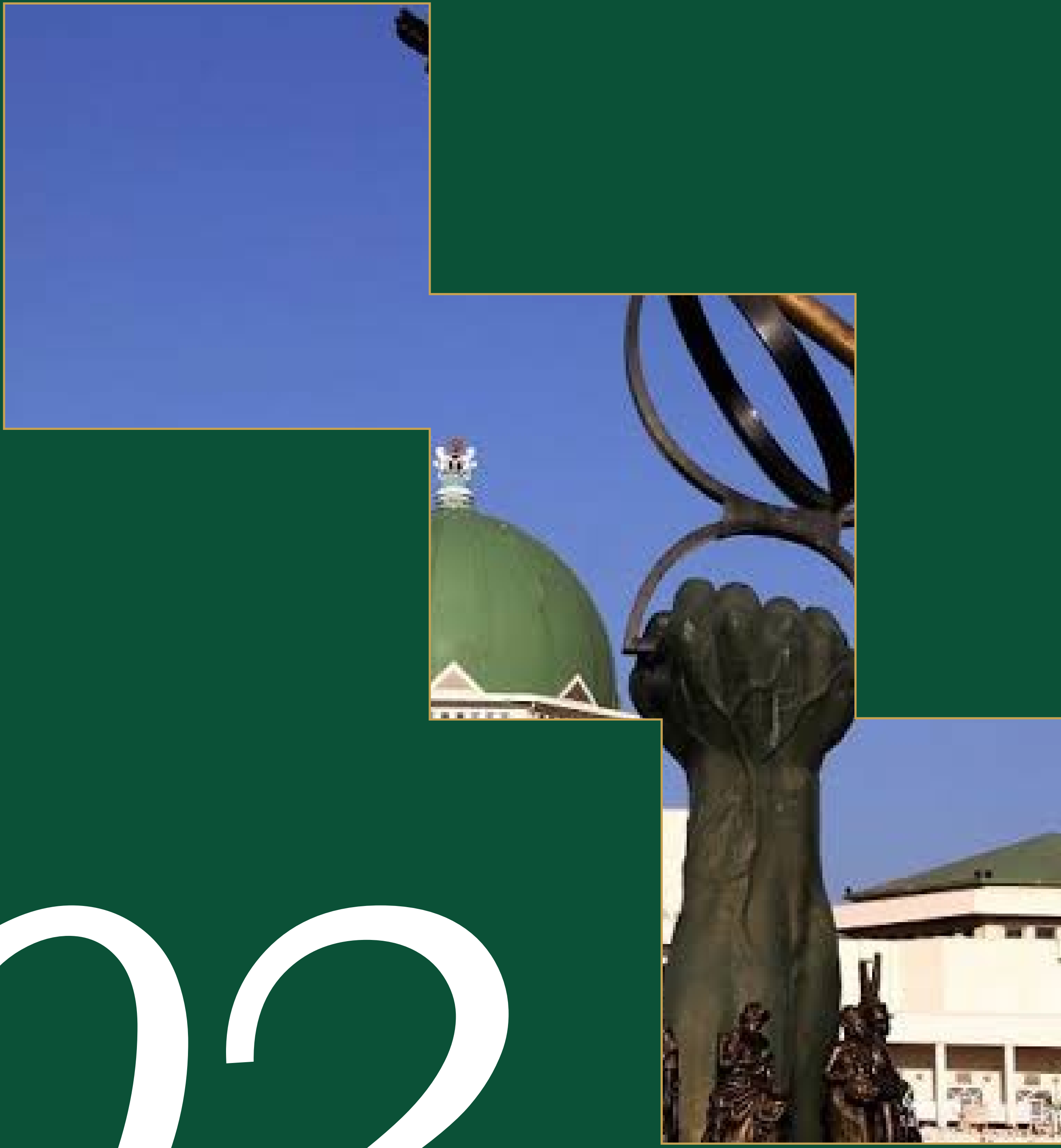
WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Individuals:** Your NIN now anchors banking, SIM registration, passports, tax and land transactions, keeping your NIMC records accurate is no longer optional housekeeping.
- **Businesses:** KYC and onboarding will increasingly run through NIMC-anchored verification rails; compliance teams should map their identity-verification vendors against the new framework.
- **Data protection officers:** Identity data handling now sits at theintersection of the NIMC Act and the NDPA review retention, consent and breach-response protocols accordingly.



[10] Supplement to the Order Paper of the House of Representatives, Wednesday 11 March 2026, No. 106 (HB. 2728, express prohibition of dual party membership, second reading and Committee of the Whole); Order Paper of the House of Representatives, Wednesday 29 April 2026 (HB. 2760, jurisdiction over pre-election matters; HB. 2761, technology-driven service of election-petition processes); Order Paper of the House of Representatives, Wednesday 10 June 2026 (HB. 2781, Electoral Act (Amendment) Bill 2026, Hon. Abdussamad Dasuki and six others)

[11] Tribune Online, 'Why NASS may revisit Electoral Act 2026 Akpabio' (2026) https://tribuneonlineng.com/why-nass-may-revisit-electoral-act-2026-akpabio/ accessed 16 July 2026.



02

Already Law, Now In Force:

05. Tax Reform Acts

(Effective 1 January 2026)

A Correction Worth Making Prominently: These reforms are frequently mistaken as “2026 Acts.” In fact, the four statutes, the Nigeria Tax Act, the Nigeria Tax Administration Act, the Nigeria Revenue Service (Establishment) Act and the Joint Revenue Board (Establishment) Act were signed into law on 26 June 2025 and took effect on 1st January, 2026. What January–July 2026 delivered was not their enactment but their first seven months of live operation, which is precisely why they belong in this review: the compliance clock is already running.[19]

Key changes now in operation

- **Personal income tax relief:** Individuals earning N800,000 or less annually are fully exempt from personal income tax, with progressive bands rising to 25 per cent for the highest earners.
- **Severance protection:** The exemption for compensation for loss of employment rises from N10 million to N50 million, a five-fold increase in the tax shield for redundancy and termination packages.
- **VAT relief preserved:** Basic food items, healthcare and educational services retain their exemptions and zero-rating, cushioning cost-of-living pressure.
- **A new tax authority:** The Federal Inland Revenue Service is replaced by the Nigeria Revenue Service (NRS), with a Joint Revenue Board coordinating administration across federal and state authorities and streamlining dispute resolution.
- **Consolidated levies:** A single Development Levy of 4 per cent replaces a patchwork of earlier earmarked levies on companies, simplifying compliance.
- **Incentives reset:** A new Economic Development Tax Incentive regime replaces the Pioneer Status framework; existing beneficiaries must plan their transition.
- **Digital administration:** Compulsory taxpayer identification linked to NIN and corporate registration records, alongside a phased rollout of e-invoicing and fiscalisation.

Tax-compliance Action Checklist for H2 2026

- **Re-run payroll:** Update PAYE computations for the N800,000 exemption threshold, the new progressive bands and the revised personal reliefs; confirm your payroll software vendor has applied the January, 2026 rules.
- **Apply the N50 million severance exemption:** Review any redundancy or termination packages processed since 1 January 2026 and correct over-withholding.

[19] PwC Nigeria, 'The Nigerian Tax Reform Acts' https://www.pwc.com/ng/en/publications/the-nigerian-tax-reform-acts.html accessed 16 July 2026.

[20] Baker Tilly Nigeria, 'Nigeria’s 2025 Tax Reform Acts Explained' https://www.bakertilly.ng/insights/nigerias-2025-tax-reform-acts-explained accessed 17 July 2026.

- **Confirm TIN–NIN–RC linkage:** Verify that every entity in your group, and key individuals, hold valid taxpayer identification linked to NIN or CAC records.
- **Prepare for e-invoicing:** Map your billing systems against the NRS fiscalisation requirements and re-check the VAT treatment of each product and service line.
- **Model the incentives transition:** Pioneer Status beneficiaries should quantify their position under the Economic Development Tax Incentive before existing certificates lapse.
- **Budget for the Development Levy:** Confirm which legacy levies have fallen away and reflect the consolidated 4 per cent levy in forecasts.
- **Update documents:** Revisit gross-up and VAT clauses in contracts, and align staff handbooks and offer letters with the new severance and PAYE positions.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Employees:**
If you earn N800,000 a year or less, you now pay no personal income tax; if you lose your job, the first N50 million of your compensation is tax-free.
- **Employers:** Payroll errors under the new bands create exposure for both under- and over-withholding, a mid-year payroll audit is cheap insurance.
- **SMEs:** Small companies, now more generously defined by turnover and asset thresholds, remain outside the companies' income tax net; confirm your classification before making estimated payments.

03

The Constitutional Headline: State Police

06. Constitution of the Federal Republic of Nigeria (Alteration)(State Police) Bill

In brief: This is, perhaps, the single most consequential legislative story of the period. The House first passed a committee-generated alteration package on 11th June, 2026. The President then transmitted an Executive constitution-alteration bill to the Senate, which passed it as SB. 1055 on 24th June, 2026. Because the Chambers had passed different texts, a conference committee was constituted on 9 July to harmonise them; but on 14 July 2026 the House rescinded its 11 June passage altogether, dissolved the conference committee, and took up the same Executive text as HB. 2797, its Committee on Constitution Review adopting the Senate's report as its working document. On 23rd July, 2026, the House passed HB. 2797 with 311 votes. Both Chambers have now passed the Executive text; the next stage is ratification by at least twenty-four state Houses of Assembly, followed by assent.

The June Passages

On 11 June 2026, acting on the Report of the Committee on Constitution Review on the First Batch of Prioritised Constitution Alteration Bills, the House voted and passed alterations touching sections 34, 35, 39, 42, 84, 89, 129, 153, 197, Chapter VI Part III, sections 214, 215 and 216, and the Second and Third Schedules, the constitutional scaffolding needed to move policing from an exclusively federal affair to a framework in which States may establish their own Police services.

The vote, taken manually because the electronic voting system was not functioning, was emphatic: of 290 members present, 289 voted in favour, with one abstention and none against. The Senate's route was different and faster: the President transmitted the Executive's own alteration Bill on 23rd June, 2026; it received first and second readings and its committee report the same day, and on 24th June, 2026 the Senate passed it (SB. 1055) on clause-by-clause consideration in the Committee of the Whole, more than two-thirds of Senators present voting in favour by show of hands after the electronic voting system failed for about half an hour.[21]

What the alteration would establish

- **A two-tier Policing structure (proposed new ss 214–216):** The Bill would rename the Nigeria Police Force as the Federal Police Service and, alongside it, create State Police Services ending the constitutional monopoly under which only one Police organisation was recognised. It is a 26-clause Executive Bill.
- **Gated, not automatic:** A State may not simply switch on a Police service. It must first enact its own establishment law and satisfy national standards prescribed by federal legislation before its service can operate.
- **Gubernatorial appointment, checked twice:** Each State Police Service is headed by a Commissioner appointed by the Governor, but only on the recommendation of the National Police Council and subject to confirmation by a two-thirds majority of the State House of Assembly.

[21] Order Paper of the House of Representatives, Thursday 11 June 2026, and Supplement, No. 144 (Report of the Committee on Constitution Review on the First Batch of Prioritised Constitution Alteration Bills; consideration of the Bill to alter the Constitution to provide for the establishment of State Police). The 11 June vote was taken manually, the electronic system not functioning: 290 members present, 289 in favour, one abstention, none against The Nation and Information Nigeria, 'House of Reps Passes State Police Bill' (11th June, 2026). Senate: Order Paper of the Senate, Tuesday 23 June 2026 (Fourth Session, No. 1) Constitution of the Federal Republic of Nigeria (Alteration) Bill 2026 (SB. 1055) (Executive), first and second readings and committee report taken the same day following the President's transmission; passage on 24 June 2026 on clause-by-clause consideration in the Committee of the Whole, more than two-thirds of senators voting in favour by show of hands after the electronic voting system failed for about thirty minutes: Punch, Premium Times, Channels Television and Vanguard, 24–25 June 2026.

- **Directives, not operational orders (Clause 17(6)–(7)):** A Governor may issue only lawful, general written directives on public safety and order; the Commissioner may not arrest, detain, investigate or deploy force against anyone merely for criticising government, or for partisan, ethnic, religious, sectional or personal purposes.
- **Federal emergency backstop, tightly bounded:** where a State Service fails or is abused, the Federal Police may step in but only in defined situations, in writing, for a limited period, with notice to the Governor and the National Assembly within forty-eight hours, and always subject to the courts. The Federal Government may not dissolve a State Service or suspend elected state institutions.

One point of recurring public confusion is worth settling: the framework is two-tier (Federal and State), there is no separate local-government Police tier in the Bill. The Federal Police Service would retain responsibility for federal offences, the Federal Capital Territory, national security, and interstate and organised crime, and the existing federal structure remains in place in every State until a State Service becomes operational. [22]

The July reversal and completion

The Chambers' versions required harmonisation, and on 9 July 2026 a Twelve-Member Conference Committee was constituted for that purpose. Five days later, the House moved decisively in the other direction: noting that "new facts" had emerged regarding the Bill's provisions necessitating a critical review of its clauses to align with the national security structure; it rescinded its resolution of 11 June and dissolved the conference committee. On the same day, the Executive's Constitution (Alteration) Bill 2026 (HB. 2797), (providing for the establishment of State Police Services, the same text the Senate had passed a month earlier) received first reading, with second reading listed for immediate consideration; the Committee on Constitution Review adopted the Senate's report as its working document.[23] The committee's report was laid on 21st July, and on 23rd July 2026 nine days after the rescission, the Executive bill came up for consideration and voting before the House of Representatives. On electronic and virtual voting, authorised by an earlier motion, 311 members voted in favour of clauses 1 to 26, comfortably exceeding the two-thirds majority required for a constitutional alteration. Passage was not unanimous in spirit: the Minority Caucus, which had written to the Speaker a day earlier urging recommittal over drafting and jurisdictional concerns, walked out of the Chamber at passage; the House then adjourned to 15 September 2026.[24]

[22] Constitution of the Federal Republic of Nigeria (Alteration)(State Police) Bill 2026, a 26-clause Executive Bill proposing to alter ss 214–216 of the 1999 Constitution to create a Federal Police Service and State Police Services. On the two-tier structure, and the requirement that a state first enact an establishment law and meet nationally prescribed standards before its service may operate, see Premium Times, 'EXPLAINER: State Police The powers, safeguards, controversies in approved Bill' (June 2026) https://www.premiumtimesng.com/features-and-interviews/890685-explainer-state-police-the-powers-safeguards-controversies-in-approved-bill.html; and The Sun, 'How state police will function, by Senators' (2026) https://thesun.ng/how-state-police-will-function-by-senators/ accessed 18 July 2026. On the safeguards: a State Commissioner is appointed by the Governor on the recommendation of the National Police Council and confirmed by two-thirds of the State House of Assembly; under Clause 17(6) a Governor may issue only lawful, general written directives on public safety and order; and Clause 17(7) bars a State Commissioner from arresting, detaining, investigating or deploying force against any person merely for criticising government, or for partisan, ethnic, religious, sectional or personal purposes Federal intervention where a state service fails is limited to defined situations, in writing, for a limited period, with notice to the Governor and National Assembly within forty-eight hours and subject to the courts. See Businessday, 'Governors get powers to appoint commissioners under state police bill' (2026) https://businessday.ng/news/article/governors-get-powers-to-appoint-commissioners-under-state-police-bill/ : Opinion Nigeria, 'State Police Bill: How National Assembly clipped governors' powers' (2026) https://www.opinionnigeria.com/state-police-bill-how-national-assembly-clipped-governors-powers/ ; and Vanguard, 'Abbas defends state police bill, says safeguards will prevent governors' abuse' (July 2026) https://www.vanguardngr.com/2026/07/abbas-defends-state-police-bill-says-safeguards-will-prevent-governors-abuse/ accessed 18 July 2026.

[23] Order Paper of the House of Representatives, Tuesday 14 July 2026: rescission motion (Hon. Francis E. Waive) noting the 11 June 2026 votes on ss. 34, 35, 39, 42, 84, 89, 129, 153, 197, Chapter VI Part III, 214, 215, 216 and the Second and Third Schedules, the constitution of a Twelve-Member Conference Committee on 9 July 2026, and resolving to rescind and dissolve; Constitution of the Federal Republic of Nigeria, 1999 (Alteration) Bill 2026 (HB. 2797) (Executive) first reading, with second reading listed as the Order of the Day.

[24] Vanguard, Channels Television and Punch, 23 July 2026: the House passed HB. 2797 with 311 votes in favour on electronic and virtual voting (clauses 1–26), exceeding the two-thirds threshold; the Minority Caucus, which had written to the Speaker on 22 July urging recommittal over drafting and jurisdictional concerns, walked out of the chamber at passage; the House then adjourned to 15 September 2026. The Report of the Committee on Constitution Review on HB. 2797 was laid on 21 July 2026: Order Paper of the House of Representatives, Thursday 23rd July 2026, No. 8.

For Legal Practitiioners

Two points matter here. First, procedure: constitutional alterations travel under section 9, not section 58, so, both Chambers having now passed the Executive text, the decisive round is ratification by at least twenty-four state Houses of Assembly, and only then assent. Second, strategy: the rescind-and-adopt manoeuvre mirrors what the Assembly did with the Electoral Act in February, and signals a deliberate choice to proceed on a single Executive text developed with the Presidency the House setting aside its own committee text to fall in behind the Senate-passed Executive bill rather than risk a contested harmonisation, at the cost of the procedural objections the Minority Caucus put on record. The drafting of the oversight and accountability safeguards now effectively settled at the federal level, will determine whether State Police become an answer to insecurity or a new instrument of subnational power, making the state-assembly round the last point of revision.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Everyone:**
  No state may lawfully create a police service yet: the alteration has now passed both Chambers on the Executive's text, but it must still be ratified by at least 24 state assemblies and receive assent. The ratification round not the National Assembly, is now the arena to watch.
- **Businesses in high-insecurity corridors:** State policing could reshape security-cost planning, community relations and even insurance pricing, but planning should track the state-assembly ratification round and each state's enabling legislation.
- **State governments:** The votes to watch now are the Sate assemblies in the ratification round; States will also need enabling legislation, funding plans and recruitment frameworks before any State Service can stand up.

07. Companion measure: The Nigeria Police Trust Fund Repeal-and-Re-enactment Bills

In brief: Whatever becomes of state police, both chambers spent the second quarter advancing parallel bills to rebuild police funding. In the Senate, the Senate Leader's Bill (SB. 1030) to repeal the Nigeria Police Trust Fund (Establishment) Act 2019 and enact a new Nigeria Police Trust Fund Act moved from first reading (23 April 2026) to second reading (28 April 2026) and was passed on 24 June 2026, the same day as the state-police alteration raising the Fund's statutory allocation from 0.5 to 1 per cent and removing the sunset clause. In the House, the counterpart is an Executive bill (HB. 2755), repealing the 2019 Act as amended by the Nigeria Police Trust Fund (Amendment) Act 2025, which was in Committee of the Whole by 29 April 2026; House passage and harmonisation with the Senate text remained outstanding at the time of writing. [25]

[25] Order Paper of the Senate, Tuesday 28 April 2026: Police Trust Fund Act (Repeal & Re-enactment) Bill 2026 (SB. 1030), Sen. Michael Opeyemi Bamidele (Senate Leader), second reading (first reading 23 April 2026: Senate Bills Department, Bills Progression Chart (June 2023 – June 2027), as at 29 April 2026, entry 844). Passage on 24 June 2026, raising the allocation from 0.5 to 1 per cent and removing the sunset clause: The Nation, 25 June 2026. Order Papers of the House of Representatives, 5–6 May 2026: Nigeria Police Trust Fund (Establishment) Bill 2026 (HB. 2755) (Executive), repealing the 2019 Act as amended by the Nigeria Police Trust Fund (Amendment) Act 2025; Committee of the Whole, 29 April 2026.

What would change

- **Funding baseline doubled:** The statutory allocation to the Fund rises from 0.5 per cent to 1.0 per cent of total revenue accruing to the Federation Account, a direct response to chronic police underfunding.
- **Sunset clause removed:** The 2019 Act's expiry provision is abolished, making the Nigeria Police Trust Fund a permanent institution able to plan and fund capital investment over the long term.
- **Broadened revenue base:** Beyond Federation Account deductions, the framework opens additional sources, development levies, international grants and private-sector contributions to steady operational funding.
- **Tighter oversight and targeted spend:** Enhanced reporting to the National Assembly ties disbursements to security outcomes, while funds are directed toward modern tools (drones, specialised vehicles, communications hardware), training, and the upgrade of barracks and healthcare facilities.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Taxpayers and fiscal analysts:** A permanent, enlarged charge on federation revenue deserves scrutiny in every future budget cycle watch the harmonised text for the final percentage.
- **Security-sector reformers:** Predictable funding is the precondition for the training, equipment and welfare improvements the police reform debate keeps demanding.

04

Passed by a Chamber, Awaiting Next Steps

08. Legal Practitioners Act (Repeal and Re-enactm ent) Bill (SB. 965) passed by the Senate, 9th July, 2026

In brief: On 9 July 2026 the Senate passed SB. 965, sponsored by the Senate Leader, Sen. Michael Opeyemi Bamidele (first reading 27 November 2025; second reading 3 December 2025), to repeal the Legal Practitioners Act (Cap. L11, Laws of the Federation of Nigeria 2004) and replace it with a modern charter for the legal profession, on the report of the Committee on Judiciary, Human Rights and Legal Matters. It next requires concurrence by the House of Representatives and presidential assent.[26]

Key reforms proposed

- **Mandatory Two-Year Pupillage:** Under s.25 of the Bill, newly called lawyers must complete a compulsory two-year period under a senior practitioner before practising independently; young lawyers cannot practise alone or open firms during this period, the provision that generated the liveliest debate at the public-hearing stage.[27]

- **Compulsory Continuing Professional Development (CPD):** Active lawyers must complete mandatory legal education annually, with compliance a precondition for annual practising licence renewal

- **Restructured Body of Benchers:** The Body of Benchers becomes a modernized entity with corporate status. It receives financial autonomy and rule-making powers to regulate the profession.
- **Strengthened Disciplinary Measures:** A modernized Legal Practitioners Disciplinary Committee (LPDC) is established with multiple panels to investigate misconduct and enforce penalties ranging from suspension and restitution to striking off the roll.

- **Inspections and Practice Licenses:** The bill introduces standardized frameworks for accrediting and inspecting law offices, requiring practice seals and stamps to authenticate documents.

- **Enhanced Integrity Oversight:** An Ethics, Adherence and Enforcement Committee is created to oversee conduct, probe complaints, inspect law offices and enforce compliance, a feature the Nigerian Bar Association's National Executive Committee expressly noted in its February 2026 communiqué, which also recorded the NBA's participation in the drafting and its strengthened representation on the Body of Benchers.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **For Law Graduates and New Lawyers:** The path to independent practice becomes longer, delaying autonomy. However, it guarantees mentorship, builds competency, and reduces the risk of running an unguided firm.

[26] Senate proceedings, Thursday 9th July, 2026: passage of the Legal Practitioners Act (Repeal & Re-enactment) Bill (SB. 965) on the report of the Committee on Judiciary, Human Rights and Legal Matters (Chairman: Sen. Adeniyi Ayodele Adegbonmire, SAN), as reported by Punch and Premium Times, 9–10 July 2026; Bills Progression Chart, entry 787 (first reading 27th November, 2025; second reading 3 December 2025); Legal Practitioners Act, Cap. L11, Laws of the Federation of Nigeria 2004.

[27] On s.25 of the Bill (mandatory two-year pupillage before independent practice), see Vanguard, 'Legal Practitioners Bill 2025: Ripples over Tinubu's reform proposals' (2 February 2026) https://www.vanguardngr.com/2026/02/legal-practitioners-bill-2025-ripples-over-tinubus-reform-proposals/; on the Ethics, Adherence and Enforcement Committee and the NBA's engagement, see the communiqué of the NBA National Executive Committee, Maiduguri, 5th February, 2026. Other reported features should be confirmed against the enrolled text, which had not been published at the time of writing.

- **For Established Lawyers and Law Firms:** Firms must absorb interns. Practitioners must pay training costs and pass inspections.
- **Clients of legal services:** Stronger disciplinary and accountability structures should, over time, translate into more reliable professional standards.
- **Businesses get better services:** The public gets stronger protection from malpractice and financial exploitation risks.

09. Proceeds of Crime Act (Amendment) Bill (SB. 343) passed by the Senate 9th July, 2026; passage rescinded 16th July, 2026

In brief: Also passed by the Senate on 9 July 2026, this private member's bill SB. 343, sponsored by Sen. Idiat Oluranti Adebule targets the long-criticised fragmentation of Nigeria's asset-recovery system under the Proceeds of Crime (Recovery and Management) Act 2022, in which multiple anti-corruption agencies exercised overlapping powers over recovered assets. Notably, the House had in June debated the absence of a centralised, publicly accessible National Asset Recovery and Management Register, underlining cross-chamber appetite for reform in this space. [28]

However, on July 16, 2026, just one week after its initial passage, the Senate unanimously rescinded its approval, citing drafting, legal and policy issues requiring further legislative scrutiny and refinement; the Senate President directed that the bill not be transmitted to the House of Representatives pending their resolution. [29]

Key Reforms Proposed

- Centralised, coordinated management of recovered assets, replacing agency-by-agency custody.
- Clearer procedures for transparency and accountability in holding and disposing of recovered property.
- Reduced duplication among the EFCC, ICPC and other recovery agencies, with better preservation of assets pending final judicial determination.

The episode carries two systemic lessons. It is the fourth rescission of the half-year after the Electoral Bill in February, the Ports Agency bill in March and April, and the road-safety bill in May and the second within a single July week, so the self-correction pattern is now unmistakable. And it landed on a private member's bill, the category the July vetoes also singled out for drafting weakness.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- Financial institutions and compliance teams: A centralised asset-management regime would change who you deal with, and under what procedures, in forfeiture and restraint matters though the 2022 Act remains the governing law until the corrected bill completes its passage

[28] Senate proceedings, 9th July, 2026; Bills Progression Chart, entry 260: Proceeds of Crime Act (Repeal & Re-enactment) Bill 2024 (SB. 343), Sen. Idiat Oluranti Adebule (first reading 14th February, 2024; second reading 20th May, 2025; Committee on Judiciary), styled the Proceeds of Crime Act (Amendment) Bill, 2026 on the 2026 Order Papers.

[29] The Cable, 'Senate rescinds passage of proceeds of crime bill over drafting, legal flaws' https://www.thecable.ng/senate-rescinds-passage-of-proceeds-of-crime-bill-over-drafting-legal-flaws/ accessed 18th July, 2026.

- The anti-corruption ecosystem: Credible, transparent asset management is the difference between recoveries that fund development and recoveries that vanish into administrative opacity.

10. Merchant Shipping (Repeal and Re-enactment) Bill, passed by the House (third reading), 8 July 2026.

In brief: Quietly but significantly, the House passed at third reading on 8 July 2026 a bill (HB. 1592) to repeal the Merchant Shipping Act, No. 27 of 2007 and enact a new Merchant Shipping Act 2026. It represents a wholesale replacement of Nigeria's maritime commerce. It awaits Senate concurrence. [30]

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- Ship-owners, charterers and maritime operators: A new principal Act will reset registration, safety, liability and enforcement frameworks review the passed text against existing contracts and insurance arrangements once published.
- Trade and logistics businesses: Maritime law reform of this scale, alongside the AfCFTA implementation bill also moving through the House, signals a broader recalibration of Nigeria's trade-law architecture.

11. Federal Capital Territory Statutory Appropriation Bill 2026, passed by the Senate (third reading), 7 May 2026.

In brief: On 7 May 2026, the Senate passed the 2026 Statutory Appropriation Bill for the Federal Capital Territory at third reading, approving total expenditure of N2.285 trillion from a projected revenue of N2.385 trillion for the administration and development of the nation's capital. Passage followed the presentation and consideration of the harmonised report of the Senate and House of Representatives Committees on the FCT, paving the way for its transmission for presidential assent which had not been publicly confirmed at the time of writing.[31]

Background and Structure

Submitted by the FCT Minister, the bill was presented for second reading in the Senate by the Senate Leader on 11 March 2026 and referred to the committees on the FCT and FCT Area Councils. The harmonised report presented by the Vice Chairman of the Senate Committee on the FCT, Senator Austin Akobundu, on behalf of the Chairman, Senator Ibrahim Bomai settled the final figures: N165.7 billion for personnel costs (about 7 per cent), N378.2 billion for overheads (about 17 per cent) and N1.741 trillion, fully 76 per cent of the budget for capital projects across Abuja and its satellite towns. The movement between introduction and harmonisation is itself telling: as introduced (Senate SB. 1020, first and second readings 11 March 2026; House HB. 2729, an Executive bill, 12 March 2026), the bill stood at N2.201 trillion with capital of N1.657 trillion; the harmonised report left

[30] Order Paper of the House of Representatives, Wednesday 8 July 2026: A Bill for an Act to Repeal the Merchant Shipping Act, No. 27, 2007 and Enact the Merchant Shipping Act, 2026 (HB. 1592) third reading.

[31] Senate proceedings, Thursday 7 May 2026: passage at third reading of the 2026 Statutory Appropriation Bill for the Federal Capital Territory, on the harmonised report of the Senate and House Committees on the FCT (presented by Sen. Austin Akobundu, Vice Chairman, on behalf of the Chairman, Sen. Ibrahim Bomai). See Punch, Senate passes N2.285tn FCT budget, earmarks 76% for capital projects' (7 May 2026) https://punchng.com/senate-passes-n2-285tn-fct-budget-earmarks-76-for-capital-projects/ See Channels Television, 'Senate Passes N2.2trn FCT 2026 Budget' (7 May 2026) https://www.channelstv.com/2026/05/07/senate-passes-%E2%82%A62-2trn-fct-2026-budget/ both accessed 18 July 2026. For the second reading of 11–12 March 2026 (sponsor: the Senate Leader, Sen. M.O. Bamidele), see National Assembly, 'Senate Approves Second Reading of FCT N2.2trn 2026 Appropriation Bill' https://nass.gov.ng/news/item/1744 accessed 18 July 2026.

personnel and overheads untouched and raised capital by about N84 billion. The bill also mandates monthly and quarterly reports to the National Assembly on implementation, a transparency device worth watching in practice.

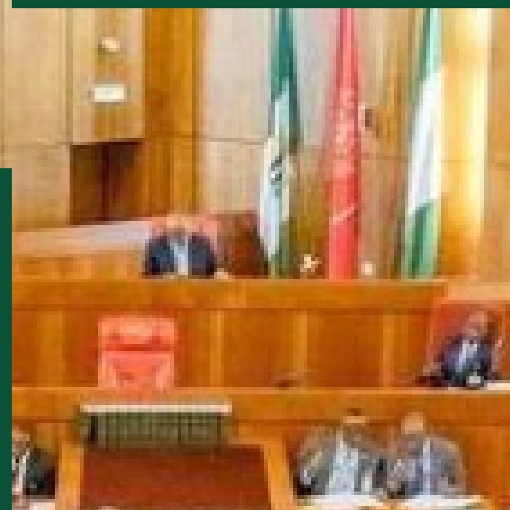
Two analytical notes. First, this is a distinct instrument from the N68.32 trillion federal Appropriation Act: the FCT budget is charged on the Territory's own statutory revenue fund and passes through its own bill. Secondly, its capital ratio 76 per cent towers above the federal budget's roughly 47 per cent, a deliberately development-heavy structure that senators nonetheless probed on the revenue side, with calls on the floor for a fuller breakdown of the FCT's revenue profile and funding sources.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Residents of the FCT and satellite towns:** N1.741 trillion is earmarked for roads, healthcare, water, security surveillance and services, the monthly and quarterly implementation reports to the National Assembly are the accountability tool to follow.

- **Contractors and consultants in the Territory:** A 76 per cent capital budget is a substantial procurement pipeline for H2 2026, subject to presidential assent, which should be confirmed before contracting decisions.

- **Fiscal and governance watchers:** The revenue-framework questions raised on the Senate floor where exactly the N2.385 trillion projection comes from deserve continued scrutiny as implementation begins.


05

Other Bills in Progress — From First Reading to Awaiting Assent

12. Administration of Criminal Justice Act (Amendment) Bill 2026, executive bill, first reading 9 July 2026.

In brief: An important status correction: this reform is sometimes reported as already enacted, it is not. The executive bill (HB. 2791) received first reading in the House on 9 July 2026; the Administration of Criminal Justice Act 2015 remains the governing law. A further precision: the Order Paper styles HB. 2791 an Amendment Bill, while the President's transmission letter describes a bill to repeal the 2015 Act and enact an Administration of Criminal Justice Act 2026; the enrolled framing will matter for transitional provisions. [32]

What is proposed (as reported at transmission)

- **Abolition of the trial-within-trial:** The separate mini-trial used to test the voluntariness of confessions, a major source of delay would be scrapped in favour of streamlined admissibility procedures.
- **A national Sex Offenders Register:** Centralised, statutory and national in scope.
- **A Witness Support Fund:** Institutionalised support for witnesses, whose absence has quietly collapsed countless prosecutions.
- **Mandatory timelines:** Including for ruling on no-case submissions, attacking the adjournment culture at its procedural roots.
- **A strengthened monitoring body:** The Administration of Criminal Justice Monitoring Committee would be upgraded to a Monitoring Council with a statutory Executive Secretary, and wider use of technology, remote proceedings and electronic records across criminal-justice administration.

For practitioners:

If enacted, the abolition of the trial-within-trial will be the most litigated change: expect constitutional challenges framed around fair-hearing rights under section 36, and transitional questions about part-heard matters. Defence and prosecution teams alike should begin scenario-planning now, but track the bill text as it emerges from committee, since the enacted provisions may differ from the reported proposals.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Accused persons and victims:** The bill's stated aim is a faster, fairer process, fewer adjournments, protected witnesses and firmer timelines.
- **Litigators:** Watch the committee-stage text; procedural transitions between the ACJA 2015 and any amending Act will dominate criminal practice in the first years after enactment.

[32] Order Paper of the House of Representatives, Thursday 9 July 2026: Administration of Criminal Justice Act (Amendment) Bill, 2026 (HB. 2791) (Executive) first reading. On the transmission of the executive bills and reported reform proposals, see Vanguard, 'Tinubu sends two executive bills to Reps, declines assent to two amendment bills' (July 2026) https://www.vanguardngr.com/2026/07/tinubu-sends-two-executive-bills-to-reps-declines-assent-to-two-amendment-bills/ accessed 16 July 2026; Administration of Criminal Justice Act 2015.

13. National Senior Secondary Education Commission Act (Amendment) Bill 2026 executive bill, first reading 9 July 2026.

In brief: Approved by the Federal Executive Council on 30 April 2026, this executive bill (HB. 2790) received first reading in the House on 9 July 2026. It strengthens the Commission's supervisory powers over senior secondary education, sharpens quality-assurance mechanisms, and deepens coordination between federal and state authorities.[33]

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Parents and students:** The bill aims at more consistent standards across public senior secondary schools nationwide.
- **State education ministries:** Expect closer federal coordination on planning, monitoring and resource management.

14. Insurance Regulatory Commission Bill (SB. 394) passed by the Senate, 21 July 2026; awaiting House concurrence

In brief: On 21 July 2026 the Senate passed the Insurance Regulatory Commission Bill, sponsored by Sen. Mukhail Adetokunbo (Tokunbo) Abiru, Chairman of the Committee on Banking, Insurance and Other Financial Institutions. The Bill is registered on the Senate's books as SB. 394, the National Insurance Commission Act (Repeal & Re-enactment) Bill, 2024 (first reading 23 July 2024; second reading 27 March 2025), and passed following a public hearing on 12 November 2025 that attracted more than fifty memoranda. It repeals the National Insurance Commission (NAICOM) Act 1997 a framework drafted for a market that predates digital distribution, bancassurance, takaful and the recapitalised industry of today, and now awaits concurrence by the House of Representatives before it can be presented for assent.

Context matters here: This is the second half of a deliberate two-part reform. The Nigerian Insurance Industry Reform Act 2025, which originated as SB. 393 (also sponsored by Sen. Abiru; passed 17 December 2024), has already re-regulated the industry itself, insurers, capitalisation, products and compulsory insurances; SB. 394 completes the sequence by rebuilding the regulator to the standard of the market the 2025 Act created. [34]

[34] Nigerian Insurance Industry Reform Act 2025, which originated as the Nigerian Insurance Reform Bill 2024 (SB. 393, Sen. M.A. Abiru; passed by the Senate 17 December 2024) and repealed the Insurance Act, Cap. I17, Laws of the Federation of Nigeria 2004. Reports of the signing date vary between 29 July and 5 August 2025 and should be checked against the gazette.

Key Interventions/What changed.

- **Name Change:**
  Renames the National Insurance Commission (NAICOM) the Insurance Regulatory Commission (IRC); lawmakers noted the old name no longer conveyed a clear apex regulatory mandate.[35]
- **Administrative Independence:**
  Grants the IRC financial and administrative autonomy to issue market regulations with operational independence.
- **Legal Immunity:**
  Protects Commission personnel from personal suit while carrying out lawful supervisory and enforcement duties.
- **Stricter Penalties:**
  Introduces heavier financial and legal sanctions for compliance failures and inaccurate financial reporting.
- **Crisis Takeovers:**
  Empowers the IRC to intervene in, and take over, mismanaged or financially distressed insurers to prevent disorderly failure.

For practitioners:

The questions that matter are transitional and constitutional rather than promotional: how existing NAICOM licences, approvals and pending enforcement actions carry over on the change of charter; how the new intervention and takeover powers interact with the recapitalisation regime under the 2025 Act; and whether the statutory protection for Commission personnel is drawn narrowly enough to survive challenge under s.6(6)(b) of the Constitution. All of this turns on the text the House concurs in, which should be reviewed as soon as it is published

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Businesses:**
  A supervisor with sharper intervention powers and heavier penalties raises board-level compliance stakes for insurers and intermediaries; review reporting practices against the bill as passed, and again at concurrence.
- **Individuals:**
  A stronger regulator, coupled with the 2025 industry reforms, is designed to make claims payment and market conduct more reliable the practical test will be enforcement.
- **The wider financial sector:**
  The shift to a modernised supervisory framework is likely to expand compliance, actuarial and reporting workstreams across the sector.
- **Relevant Stakeholders:**
  Early-intervention powers over distressed insurers change the risk profile of the sector; monitor House concurrence and any transitional provisions.

[35] The Guardian (Nigeria), 'Senate passes bill to rename NAICOM, strengthens insurance regulator's powers' (21 July 2026) https://guardian.ng/news/senate-passes-bill-to-rename-naicom-strengthens-insurance-regulators-power/ accessed 28 July 2026; see also Punch, ThisDay and The Nation, 21–22 July 2026. Bill history: Bills Progression Chart, entry 309 (SB. 394, first reading 23 July 2024; second reading 27 March 2025; public hearing 12 November 2025, over fifty memoranda).

15. Federal Road Safety Corps (Amendment) Bill, 2026, 16 July 2026

In brief: The Federal Road Safety Corps (FRSC) Act (Amendment) Bill, 2026 represents a major legislative overhaul aimed at modernizing Nigeria's road safety enforcement. The Bill, consolidated as House Bills 1401 and 1604, originated and was passed in the House of Representatives which, in another instance of the year's self-correction pattern, rescinded its own passage on 5 May 2026 after further technical review identified clauses requiring fundamental amendment, recommitted the bill to the Committee of the Whole and re-passed it within days[36] before transmission to the Senate for concurrence. Carried under Bills for Concurrence on the Senate's Order Paper from 4 June 2026 and first read on concurrence on 1 July 2026, the Bill was passed by the Senate on 16 July 2026.[37] The Bill has been transmitted for assent and awaits the President's decision before it becomes law.

Background and Defects of the 2007 Act:

The primary legislation governing road safety in Nigeria has been the Federal Road Safety Commission (Establishment) Act 2007. Nineteen years on, the Act had become outdated in the face of changing economic realities and rising traffic accidents. (A drafting inconsistency worth flagging: the House long title amends the Federal Road Safety Commission (Establishment) Act 2007, while the concurrence Bill is styled the Federal Road Safety Corps Act (Amendment) Bill, the Commission/Corps naming should be reconciled in the enrolled text.) For example: (1) Obsolete Penalty Pricing: Flat N5,000 fines for severe infractions provide zero deterrence in 2026 economic terms. (2) Enforcement Gaps: The Act lacks clear chemical testing protocols, making it difficult to prosecute drunk drivers. (3) Ambiguous Schedules: Onboard distraction bans were buried inside secondary regulations, causing public ignorance and low compliance.

Key Interventions/What Changed

The 2026 Amendment updates 52 distinct traffic offenses, shifting from low statutory fines to aggressive financial and custodial penalties:

- **Impaired Driving Overhaul:** Replaced the obsolete N5,000 fine for drunk or drug-impaired driving with a N100,000 fine, up to 2 years imprisonment, or both.[38]
- **Refusal of Breathalyzer Tests:** Introduced a brand-new, explicit penalty of N50,000, 6 months imprisonment, or both, to eliminate the old Act's ambiguity surrounding motorists who refuse roadside sobriety testing.
- **Traffic Control Compliance:** Upgraded the weak N5,000 penalty for violating traffic lights, road signs, or pavement markings to a strict N100,000 fine upon conviction.
- **Speed and Recklessness Deterrence:** Raised speed limit and dangerous driving penalties from N5,000 to a N100,000 fine coupled with up to 2 years imprisonment.[39]
- **Bus Distractions Clarification:** Moved the bans on preaching, trading, or hawking inside moving commercial vehicles out of obscure secondary regulations into a core statutory provision backed by a direct N50,000 fine.

[38] Vanguard, 'Hawking, preaching in buses, failure to cooperate with FRSC officials attract N50,000 fine – Senate' (16 July 2026) https://www.vanguardngr.com/2026/07/hawking-preaching-in-buses-failure-to-cooperate-with-frsc-officials-attract-%E2%82%A650000-fine-senate/ accessed 28 July 2026.

[39] Guardian, Senate passes bill proposing 50,000 fine for preaching, hawking in commercial buses. https://guardian.ng/news/senate-passes-bill-proposing-%E2%82%A650000-fine-for-preaching-hawking-in-commercial-buses/ Accessed 28th July 2026.

The Senate clarified that penalizing preaching and hawking in commercial buses is not a new law; it has been illegal under Section 10(4) of the original FRSC Establishment Act 2007 and Regulation 220 of the 2012 National Road Traffic Regulations, with the current bill only renumbering the provision and updating fines. [40]

For practitioners

Two live issues. First, the constitutional question: any challenge to the in-vehicle preaching prohibition would run on sections 38 (freedom of religion) and 39 (freedom of expression) of the Constitution, met by the section 45(1) defence that the restriction is reasonably justifiable in the interest of public safety, a proportionality contest the courts have not yet had on these facts. Secondly, evidence and procedure: the new breath-test refusal offence will put roadside testing protocols, calibration records and the meaning of reasonable suspicion at the centre of prosecutions. Reported corporate-fleet and cashless-payment provisions rest on a single official source and should be verified against the enrolled Act once assent is given.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Traffic Officers:** They gain stronger statutory leverage to enforce roadside sobriety and breathalyser testing, backed by the revised 52-offence schedule.
- **Religious Bodies:** Now face a direct N50,000 fine for preaching inside moving commercial vehicles, a restriction the Senate maintains restates, rather than creates, the offence with civil-liberty objections likely to be tested in court.
- **Businesses and Transport Operators:** Should audit driver conduct, testing-consent procedures and schedule-of-offences training across fleets before assent takes effect; informal bus hawkers face a direct threat to their livelihoods.
- **Individuals (Motorists & commuters):** Face materially higher financial risk fines for common violations rise from N5,000 to N100,000, a twentyfold increase alongside safer, quieter commutes with onboard trading and preaching penalised.

[40] NALTF, Senate Clarifies FRSC Bill: Commercial Preaching Ban Not New. https://naltf.gov.ng/senate-clarifies-frsc-bill-commercial-preaching-ban-not-new/ Accessed 28th July 2026.

16. National Human Rights Commission (Repeal and Re-enactment) Bill (HB. 2376) passed by the House, 23 July 2026

In brief: On 23 July 2026 the House passed HB. 2376 on the report of its Committee on Human Rights (referred 4 March 2026; report laid 9 July 2026 and presented by the Committee Chairman, Hon. Abiola Peter Makinde). This is a Bill, not yet an Act: it requires Senate concurrence and presidential assent, and Hon. Makinde has publicly called on the Senate to pass it. Its long title states its purpose: to repeal the National Human Rights Commission Act, Cap. N46, Laws of the Federation of Nigeria, 2004 and the National Human Rights (Amendment) Act, 2010 (No. 24), and to enact the National Human Rights Commission Act, 2026 strengthening the Commission's investigative powers, sustaining contributions to the Human Rights Fund in line with the United Nations Paris Principles, establishing the National Preventive Mechanism, and protecting human rights defenders. If it completes its passage, it would represent a major overhaul of Nigeria's civil-liberties framework. [41]

Key Intervention/What changed

- **Repeal of Legacy Laws:** The Bill repeals the National Human Rights Commission Act, Cap. N46, Laws of the Federation of Nigeria, 2004, alongside the National Human Rights (Amendment) Act, 2010 (No. 24).
- **Alignment with international Law:** The framework recasts the Commission's structure and independence to meet the United Nations Paris Principles, the international benchmark for national human rights institutions.
- **Reported prosecutorial powers:** The Committee Chairman has described the Bill as enabling the Commission to enforce and prosecute violations more directly. Any such power must be read against section 174 of the Constitution, which vests in the Attorney-General of the Federation the power to institute, take over and discontinue criminal proceedings the central constitutional question the Senate will confront at concurrence. [42]
- **A sustained Human Rights Fund:** A statutory funding stream is designed to sustain the Human Rights Fund beyond erratic executive allocations to which the N20 billion allocated to the Commission under the 2026 Appropriation Act's statutory transfers is a relevant fiscal companion. The specific revenue and penalty architecture reported in early coverage should be confirmed against the enrolled text.
- **The National Preventive Mechanism (NPM):** Creates a dedicated statutory mechanism tasked with routine and unannounced inspections of prisons, police cells and other detention facilities, directed at torture and unlawful confinement.
- **Human Rights Defenders Protection Unit:** Provides express statutory protection for human rights defenders against harassment and intimidation.

[41] Order Paper of the House of Representatives, Thursday 23 July 2026, No. 8, item 18 (Report of the Committee on Human Rights, laid 9 July 2026, on the National Human Rights Commission (Repeal and Re-enactment) Bill (HB. 2376), referred 4 March 2026); Tribune Online, 'What Reps' passage of National Human Rights Commission Act 2026 means for Nigeria Makinde' https://tribuneonlineng.com/what-reps-passage-of-national-human-rights-commission-act-2026-means-for-nigeria-makinde/ accessed 28 July 2026.

[42] Constitution of the Federal Republic of Nigeria 1999 (as altered), s 174.

For practitioners:

The Bill would shift human rights practice towards more active enforcement. The questions that matter are the section 174 interface whether the enrolled text confers independent, delegated or court-mediated enforcement authority, and the mechanism for enforcing the Commission's decisions; both should be read from the Senate-concurrence text rather than from early reporting.

WHAT THIS MEANS FOR YOU / YOUR BUSINESS

- **Businesses:**
  A better-resourced Commission with wider investigative powers raises the compliance stakes for labour practices, security arrangements and cooperation with inquiries; monitor the Senate text for the final penalty and enforcement provisions.

- **Individuals:**
  Gain a stronger, better-funded avenue for complaints and redress; the National Preventive Mechanism is the Bill's most concrete new protection.

- **Civil Society:**
  Activists and defenders receive express statutory protection; its practical value will turn on funding and follow-through.

06

Bills on Which Presidential Assent Was Withheld

Under section 58(4) of the Constitution, a Bill passed by the National Assembly becomes law only upon presidential assent, and the President must signify assent or its withholding within thirty days. Two points are routinely missed in public commentary. First, a veto is provisional, not final: section 58(5) empowers the National Assembly to pass the Bill again by a two-thirds majority of each Chamber, whereupon it becomes law without assent, a rarely exercised but constitutionally decisive check. Second, withheld assent frequently reflects drafting and mandate concerns rather than policy rejection, and corrected Bills are routinely re-presented.[43]

On 9th July, 2026, the Presidency communicated to the Senate the withholding of assent to two Bills.[44]

17. . Raw Materials Research and Development Council (Amendment) Bill

The Bill sought to deepen local content in manufacturing by encouraging industry to increase its use of locally sourced raw materials, objectives squarely within the government's own industrial policy. Assent was withheld on structural drafting grounds: a defective long title, statutory functions mis-stated as objectives, and insertions that rendered the text incoherent. The policy goals; reduced import dependence, stronger domestic production and industrial development, remain intact; a corrected Bill is the expected next step.

18. Chartered Institute of Purchasing and Supply Management of Nigeria (Establishment) Amendment Bill

This bill aimed to modernise the regulatory framework for the purchasing and supply-management profession, raise professional standards and strengthen practitioner accountability. Assent was withheld because provisions of the bill would have conferred regulatory powers on the Institute beyond its statutory mandate, including over entities registered under the Companies and Allied Matters Act, an overreach the Presidency declined to sanction.[45]

The insight beneath the vetoes

Read together, the two vetoes are less about policy disagreement than legislative craftsmanship. They signal an increasingly active quality-control role for the Presidency in the final stage of law-making, and expose a systemic weakness in the drafting of member-sponsored bills. Poor drafting creates ambiguity, invites litigation and generates conflict with existing statutes; the withholding of assent, properly used, is the constitutional pressure valve that forces those defects back to the drawing board. Indeed, 2026 has shown the Assembly applying the same quality-control instinct to itself: rescinding and re-passing the electoral reform in February, the Road-Safety Bill in May and the State-Police alteration in July, and rescinding the

[43] Constitution of the Federal Republic of Nigeria 1999 (as altered), s 58(4)–(5).
[44] Vanguard (n 28) .
[45] Companies and Allied Matters Act 2020; for the stated reasons for withholding assent, see Vanguard (n 28).

Proceeds-of-Crime Bill the same month, at least five rescissions in six months. Nor were the vetoes the Presidency's only lever: in March, the Senate rescinded and recommitted the Nigerian Ports Economic Regulatory Agency Bill and the National Institute for Educational Planning and Administration Bill after fundamental issues were communicated to the National Assembly by the President through the Ministry of Justice, and in April the Ports Agency Bill was rescinded a second time after a technical committee of both Chambers and the Directorate of Legal Services convened to resolve them.[46] For the National Assembly, the enduring remedy lies in investment in professional legislative drafting capacity or, where it disagrees with the President's reasons, in the two-thirds override that section 58(5) places in its hands.

Before and After: What Changed at a Glance

Area	Before	Now/Proposed
Transmission of election results	Electronic transmission discretionary; IReV a mere viewing portal (Supreme Court); BVAS unrecognised in statute	Electronic transmission to IReV a statutory duty and IReV data admissible; BVAS recognised (s.47), but paper EC8A primary where transmission fails (Electoral Act 2026)
Party Primaries	Direct, indirect (delegate) or consensus (2022 Act, s.84(2))	Direct primaries or consensus only, delegate primaries abolished (2026 Act, s.84(2))
Presidential campaign cap	N5 billion (2022 Act, s.88)	N10 billion, with a N500m individual-donation cap (2026 Act, s.92)
Party internal affairs	Courts reluctant but not statutorily barred (Onuoha v Okafor; Dalhatu v Turaki)	Court jurisdiction expressly ousted (s.83(5)), with costs of not less than N10m against filing counsel (s.83(6)(b)) constitutionality contested under s.4(8)
Grounds to challenge an election	Includes non-qualification and certificate forgery (2022 Act, s.134)	Limited to corrupt practices/ non-compliance and majority of lawful votes; qualification and forgery dropped (2026 Act, s.138(1))

[46] Order Papers of the Senate, Wednesday 11 March 2026, No. 110, and Thursday 12 March 2026, No. 111 (rescission and recommittal of the Nigerian Ports Economic Regulatory Agency Bill 2026 and the National Institute for Educational Planning and Administration Bill 2026, following fundamental issues communicated to the National Assembly by the President through the Ministry of Justice); Order Paper of the Senate, Tuesday 28 April 2026, No. 118 (further rescission and recommittal of the Ports Agency Bill after a Technical Committee of both chambers and the Directorate of Legal Services convened to resolve the issues).

Area	Before	Now/Proposed
Digital identity	NIMC Act 2007: NIN as one identification tool; limited digital framework	NIN as the foundational credential; NIMC designated Root Certification Authority for the national PKI and digital public infrastructure (NIMC Act 2026).
Tax-free severance	Compensation for loss of employment exempt up to N10 million	Exemption raised to N50 million (in force from 1 Jan 2026)
Low-income earners	Taxable under the old PIT bands	First N800,000 of taxable income charged at 0%; progressive bands up to 25% for top earners.
Federal tax authority	Federal Inland Revenue Service (FIRS)	Nigeria Revenue Service (NRS), with a Joint Revenue Board coordinating federal–state administration
2025 capital budget	Original implementation deadline 31 March 2026	Extended to 30 June 2026 by Act (17 Apr); a further extension to 30 September 2026 passed by both chambers in June — assent not yet confirmed
Policing structure	Policing exclusively federal	Executive alteration passed by both chambers (Senate 24 June, SB. 1055; House 23 July, HB. 2797); ratification by at least 24 state assemblies pending, still exclusively federal for now.
Police funding	Police Trust Fund time-limited under the 2019 Act (as amended in 2025)	Senate-passed repeal-and-re-enactment makes the Fund permanent at 1 per cent of Federation Account revenue; House Executive bill advancing.
Maritime law	Merchant Shipping Act, No. 27, 2007	Merchant Shipping Bill 2026 passed by the House (8 Jul); awaiting Senate concurrence.
Confession evidence	Trial-within-trial procedure under the ACJA 2015	Reform proposals under the ACJA (Amendment) Bill 2026, first reading; not yet law.

Before and After: What Changed at a Glance

- **The State-Police Ratification Round:** With the Executive text passed by both Chambers, attention shifts to the thirty-six state Houses of Assembly, where at least twenty-four approvals are needed before assent and, in parallel, to the House's resumption on 15th September, 2026.

- **The Second Budget extension:** Confirmation of assent to the Appropriation (No. 2) Amendment Bill (HB. 2784), which would keep the 2025 capital budget alive until 30 September 2026 and, until then, the uncertain footing of post-30 June releases, alongside what the episode means for the January—December cycle promise.

- **The ACJA and Legal Practitioners Reforms:** Committee-stage progress on the ACJA Bill; House concurrence on the Legal Practitioners and Insurance Regulatory Commission Bills; Senate concurrence on the National Human Rights Commission Bill (with its section 174 question); and the question of assent for each, including the road-safety amendment already awaiting it.

- **Proceeds-of-crime Architecture:** If the amendment completes its passage, the design of the centralised asset-management machinery, and the mooted National Asset Recovery and Management Register will decide whether the reform is real.

- **A possible second look at the Electoral Act:** Senate leadership has signalled that targeted amendments may be revisited ahead of the 2027 general elections, particularly around the results-transmission proviso, and four amendment Bills are already before the House. Campaigns open on 19 August 2026 (presidential and National Assembly) and 9 September 2026 (governorship and State Assembly), with the twenty-one-day membership-register deadline an early practical test.

- **Commercial-law reform in motion:** Senate concurrence on the Merchant Shipping Bill; and the progress of the Pension Reform Act (Amendment) Bill, the AfCFTA Implementation and Enforcement Commission Bill, and the Money Laundering (Prevention and Prohibition) Bill 2026, all of which advanced in the House in early July.

- **Budget Execution and the first full tax-compliance Cycle:** Quarterly implementation reports against the N68.32 trillion plan, and the Nigeria Revenue Service's administrative posture on filings and e-invoicing, will reveal how 2026's fiscal architecture performs in practice.

Conclusion

The first half of 2026 (in addition to July) will be remembered as a season of consequential and unusually self-correcting law-making. In seven months, Nigeria reenacted its electoral law, passed its largest-ever budget (twice extending its predecessor's capital life), rebuilt its digital identity framework, and implemented a generational tax reform. Both Chambers passed the State-Police alteration on a single Executive text, the House by the striking route of rescinding its own version to adopt the Senate's, while the Presidency's vetoes, and its quieter Ministry-of-Justice interventions, reminded the National Assembly that how a law is drafted matters as much as what it promises. At least five rescissions in seven months tell the same story from the inside: an Assembly moving at speed, and repeatedly obliged to stop and correct itself.

Yet enactment is the beginning of a law's life, not its vindication. The Electoral Act will be tested by the 2027 elections; the tax reforms by their first full compliance cycle; the budget by its implementation reports; and the State-Police project, ultimately, by thirty-six state assemblies. For businesses, practitioners and citizens alike, the second half of 2026 is the time to move from reading these laws to acting on them.

The Law Suite's corporate, tax, public-law and dispute-resolution teams advise on every development covered in this review. For tailored guidance on how these changes affect you or your organisation, contact The Law Suite via email at info@thelawsuite.legal

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