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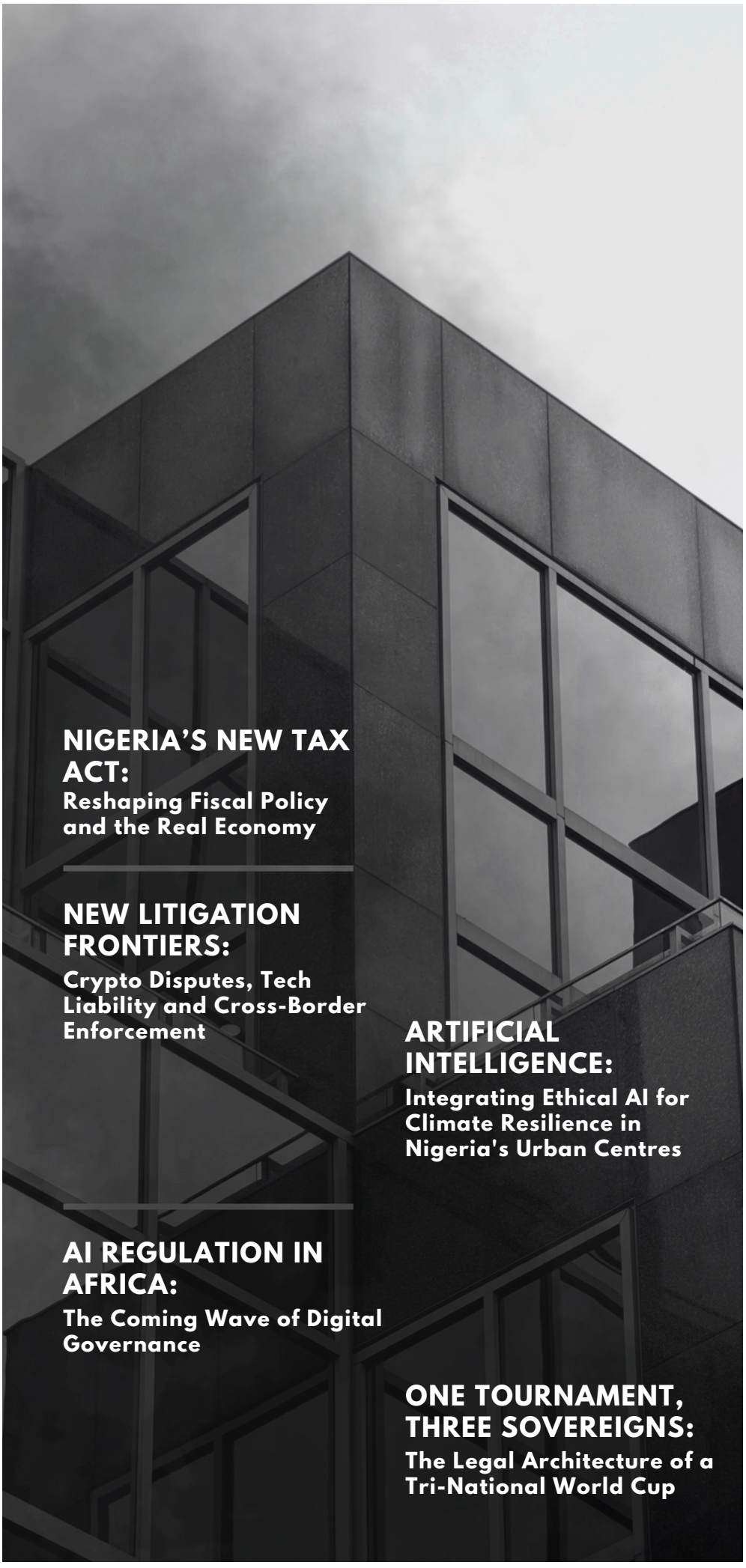

NIGERIA'S NEW TAX ACT:
Reshaping Fiscal Policy and the Real Economy

NEW LITIGATION FRONTIERS:
Crypto Disputes, Tech Liability and Cross-Border Enforcement

ARTIFICIAL INTELLIGENCE:
Integrating Ethical AI for Climate Resilience in Nigeria's Urban Centres

AI REGULATION IN AFRICA:
The Coming Wave of Digital Governance

ONE TOURNAMENT, THREE SOVEREIGNS:
The Legal Architecture of a Tri-National World Cup

JANUARY 2026
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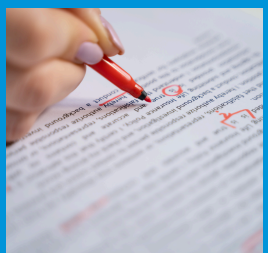

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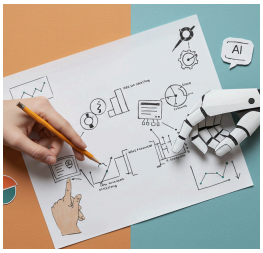

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Editor's Note

The practice of law now sits firmly at the centre of economic strategy, technological development, and commercial decision making. **The Big Shift** exists to reflect this reality and to guide clients, businesses, and stakeholders through the evolving intersections of law and enterprise.

We open Volume 2 with Nigeria's New Tax Act: Reshaping Fiscal Policy and the Real Economy. This is an intentional starting point. The new tax regime is not merely a legislative update; it marks a recalibration of Nigeria's fiscal approach and has direct implications for cash flow management, investment structuring, governance, and risk allocation. Our focus is on what the reforms mean in practice and how businesses must adapt to remain efficient, compliant, and competitive.

Across these themes, Volume 2 is anchored on a simple idea: law does not merely respond to business realities, it shapes them. This edition is designed not just to inform, but to equip decision makers with practical insight for navigating a rapidly changing legal and economic landscape

PRAISE EKPO

Practice Manager / Chief Editor

From fiscal policy, the edition moves to new litigation frontiers, examining crypto related disputes, technology driven liability, and the growing complexity of cross border enforcement. These are no longer abstract risks but active pressure points shaping commercial relationships and dispute strategy in a digital and transnational economy.

We then turn to AI regulation in Africa, analysing global regulatory models in the European Union, the United States, and China, and what Nigeria must implement to remain competitive, secure, and credible in an increasingly regulated digital environment. As artificial intelligence becomes embedded in core business and governance functions, regulatory readiness has become a strategic imperative.

Finally, we explore the business of sport through a legal lens. Modern sport is a sophisticated commercial ecosystem governed by contracts, broadcasting rights, dispute resolution, and security frameworks.

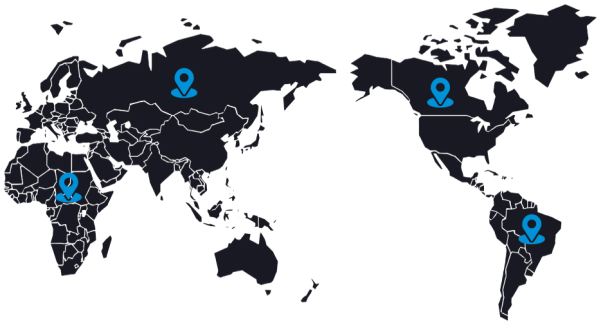
Our sports law feature analyses the legal dynamics of a tri-national World Cup, highlighting the regulatory coordination required to protect value and manage risk in a commercially and reputationally sensitive sector.

Across these themes, Volume 2 is anchored on a simple idea: law does not merely respond to business realities, it shapes them. This edition is designed not just to inform, but to equip decision makers with practical insight for navigating a rapidly changing legal and economic landscape.

Business Snapshot

Market At A Glance

Nigeria's legal and business environment is no longer evolving quietly, it is shifting structurally. From tax reform to AI governance, from crypto disputes to climate compliance, the market is entering an era where law is no longer reactive; it is strategic infrastructure.



30%

- Less than 30% of SMEs are fully tax-compliant, largely due to complexity, overlapping taxes, and weak advisory access.

Global Business Trends

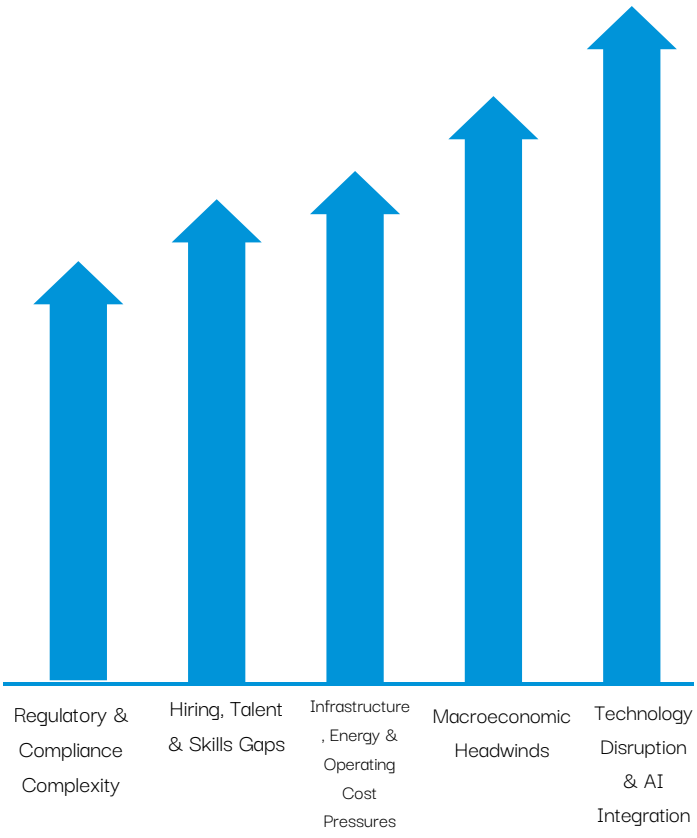
Carbon markets are projected to exceed $100 billion globally by 2030, with Africa positioned as a major supply hub.

The biggest challenge for business leaders in 2026

Snap Poll Insights

Here's a data-anchored snapshot of what recent polls and surveys show are the biggest business challenges heading into 2026

- Technology Disruption & AI Integration
  Corporate leaders identify AI adoption and technological disruption as among the biggest challenges over the next year with two-thirds of executives citing these factors as highly impactful.



Nigeria's New Tax Act: Reshaping Fiscal Policy and the Real Economy

Introduction

With the signing of the New Tax Act in 2025, Nigeria has taken the boldest step in decades to modernise and rationalise its tax laws. The Act consolidates, simplifies, and updates multiple legacy statutes aiming to broaden the tax base, reduce complexity, encourage formalisation, and align national tax rules with global norms.

This is not mere tinkering at the edges. The overhaul is systemic. For taxpayers; individuals, small businesses, large firms, and multinationals the changes will reshape incentives, compliance obligations, investment decisions and even everyday economic behaviour. The new regime promises efficiency and transparency, but also introduces new compliance requirements and fiscal obligations.
Below, I examine the major contours of the Act, analyse its likely economic and legal impact, and reflect on what the "real economy" should watch out for as implementation begins in 2026.

Key Pillars of Reform: What the New Tax Act Does
Unified Tax Regime and Consolidation of Laws
The New Tax Act repeals and replaces several legacy statutes, among them the Companies Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Personal Income Tax Act and Stamp Duties Act. The consolidation is intended to eliminate overlapping legislation and confusion arising from multiple, sometimes contradictory, tax obligations across different sectors and transactions.
The result is a single, modernised legal framework under which all major taxes are administered, simplifying compliance and reducing administrative burdens for both taxpayers and tax authorities.

Incentives for Small Businesses and Formalisation

One of the most significant pro-business elements is the definition and treatment of "small companies." Under the new Act, businesses whose gross turnover does not exceed ₦100 million and whose fixed assets remain under ₦250 million are exempt from Corporate Income Tax (CIT), Capital Gains Tax (CGT) and the newly introduced Development Levy.

This exemption is a deliberate move to encourage informal businesses to formalise, reduce entry barriers, and ease compliance costs. For a country where many enterprises operate informally, this could stimulate growth, job creation and increased contributions to the formal economy.

Streamlining Multiple Levies: The Development Levy

One source of past frustration for businesses has been overlapping "earmarked" levies, the Tertiary Education Tax, IT levy, NASENI levy, Police Trust Fund levy, among others. The new law replaces these with a single 4% Development Levy on assessable profits (for companies above the small business threshold).

This consolidation reduces complexity, improves predictability and makes compliance easier, a welcome relief, especially for medium and large enterprises.

Revising Corporate Taxes and Anti-Avoidance Mechanisms

For large companies and multinationals, the Act introduces stricter rules to curb tax avoidance and profit shifting.

Notably:

i. A minimum effective tax rate (ETR) of 15% applies to multinational groups operating in Nigeria (or large local companies above defined turnover thresholds). Where actual tax payments fall below this rate, a "top-up tax" may be levied.

ii. Controlled Foreign Company (CFC) rules and provisions for taxation of undistributed profits of foreign subsidiaries controlled by Nigerian parent companies.

iii. Capital Gains Tax (CGT) for companies increases significantly aligning CGT (previously 10%) with standard corporate tax rates. CGT now also captures gains on digital assets and offshore share transfers, unless treaty protections apply.

iv. These provisions align Nigeria with international standards of base erosion prevention and global minimum tax frameworks. For multinational enterprises, this marks a clear signal: profit shifting to low-tax jurisdictions at the cost of Nigerian revenue will be more difficult.

v. The Act retains a 7.5% VAT but introduces significant improvements to the VAT regime: Broad input VAT recovery on services and capital expenditure, not just goods improving cashflow and reducing the effective cost of investment.

Incentives, Credits and Encouragement for Investment

The new regime also modernises tax administration:

i. Creation of procedural clarity and consolidation of tax collection institutions under a unified framework.

ii. Strengthened compliance enforcement regime, including clearer rules on penalties, withholding, record-keeping, with real consequences for non-compliance.

iii. More predictable dispute resolution and refund processes, an important reassurance for businesses and investors operating in uncertain economic environments.

These reforms aim at restoring credibility in Nigeria's tax administration, building business trust and enabling efficient revenue collection.

What This Means for the Real Economy and Fiscal Policy

Stimulus for Formalisation and SME Growth

The exemption of small businesses from major taxes (CIT, CGT, Development Levy) offers a powerful incentive to formalise. Formalisation brings businesses into the regulated economy, opening access to credit, grants, government support, and scaling opportunities. For Nigeria, this could lead to expansion of the MSME sector, job creation, and improved contribution of small businesses to GDP and tax revenue over time.

Encouragement of Long-Term Investment and Capital Expenditure

With capital allowances, investment credits, and favourable VAT treatment, the incentives now favour reinvestment and expansion especially in capital-intensive sectors like manufacturing, infrastructure, energy, agriculture, and technology.

In a country that needs deep infrastructure and industrial development, those incentives, if properly leveraged, could mark the beginning of a shift from consumption-driven growth to productive, asset-based growth.

Tax Administration, Dispute Resolution and Enforcement Reforms

To encourage capital investment and growth, the Act introduces performance-based incentives:

i. A 5% annual tax credit for qualifying capital expenditure (capex) in eligible sectors over five years replacing the older, less predictable "Pioneer Status" incentive.

ii. Careful structuring of capital allowances (straight-line basis over useful life) and alignments of deductibility rules including limitations when VAT or import duties are unpaid.

iii. These incentives may galvanise long-term investment in manufacturing, infrastructure, agriculture, technology and other priority sectors – provided businesses plan carefully and maintain compliance.

Reduction of Tax Avoidance, Profit Shifting and Revenue Leakages

The minimum ETR provision, CFC rules, CGT overhaul, and tighter compliance mechanisms reflect Nigeria's alignment with global efforts to curb base erosion and profit shifting (BEPS). For a country that has long struggled with revenue leakages from multinationals, offshore structures and informal economy, these measures signal a serious attempt to reclaim lost fiscal ground.

If enforced with discipline, the reforms could significantly expand Nigeria's tax revenue without disproportionately burdening small enterprises or salary earners.

Modernising Tax Administration: Digital Governance and Transparency

Mandatory e-invoicing, real-time VAT fiscalisation, input VAT recovery procedures and consolidated tax laws mark a transition toward a more transparent, technology-enabled tax regime. Over time, this can reduce corruption, evasion and bureaucratic red tape.

For businesses, predictable tax compliance and clarity in rules will improve planning, cash flow management, and investor confidence.

Challenges and Risks: What to Watch Out For

Not all is easy. The reforms also pose risks and potential friction points:

Compliance burden: Large firms and multinationals face new compliance complexity. The requirements for documentation, real-time invoicing, reporting, and possibly top-up tax may strain administrative capacity.

Transitional uncertainty: As the new laws take effect from January 1, 2026, many companies will need to realign internal accounting systems, ERP platforms, bookkeeping practices which may involve substantial cost and time.

Risk of increased cost of doing business: For some sectors especially those with high capital expenditure or heavy investment in digital assets the combination of CGT, Development Levy, and stricter profit taxation may erode margins.

Implementation and enforcement capacity: The success of reforms depends heavily on the capacity of the tax authority, regulatory discipline, and avoidance of corruption or administrative bottlenecks. Without reliable enforcement, the law may remain aspirational rather than transformational.

Broader Implications: Fiscal Policy, State Building and Economic Strategy

From a macroeconomic and policy perspective, the New Tax Act reflects a broader shift in Nigeria's fiscal strategy: away from reliance on oil revenues and subsidies, toward a diversified, productivity-based tax system. The reforms respond to ongoing debt pressure, currency volatility, and the need for sustainable domestic revenue.

Conclusion: A New Chapter With Cautious Optimism

The New Tax Act is a watershed moment in Nigeria's fiscal jurisprudence. It combines bold structural reform with pragmatic incentives. It balances relief for small enterprises with stricter rules for large firms and multinationals. It frames tax not just as a burden, but as a tool for economic policy, social fairness, investment promotion and state building.

But the law is only the beginning. Its real success depends on implementation on transparency, consistency, administrative capacity, compliance culture, and responsible stewardship of revenue by government. For Nigerian businesses, investors and citizens, the next few years will be critical.

If properly harnessed, the New Tax Act could become the foundation for a more resilient, diversified, equitable and productive Nigerian economy. It could mark the beginning of a new era: one in which taxation supports growth rather than hinders it; one in which formal enterprise thrives; and one in which the social contract between citizens and state is rebuilt on the basis of fairness and shared burden.

For lawyers, accountants, policy-makers and business leaders, now is the time to understand, plan, adapt and build. Because what the New Tax Act promises is not only a different fiscal regime but a different Nigeria.

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“

If properly harnessed, the New Tax Act could become the foundation for a more resilient, diversified, equitable and productive Nigerian economy. It could mark the beginning of a new era: one in which taxation supports growth rather than hinders it; one in which formal enterprise thrives; and one in which the social contract between citizens and state is rebuilt on the basis of fairness and shared burden.

Praise Ekpo

Crypto-related disputes in Nigeria continue to grow, driven by high transaction volumes, offshore exchanges, and intensified regulatory enforcement. Nigeria's approach is marked by restrictive banking directives and high-profile actions against major exchanges differs significantly from the mature, structured enforcement environments in the United States and United Kingdom. Complex legal matters increasingly blend technical, regulatory, and cross-border issues, creating high-stakes disputes that demand specialized strategy. Whether the dispute centers on data privacy, AI-related liability, cryptocurrency, or large-scale commercial contracts, understanding the layered dynamics is essential to manage risk and achieve favorable outcomes. This paper provides a concise comparative view and outlines key risks for market participants.

NEW LITIGATION FRONTIERS:

CRYPTO DISPUTES, TECH LIABILITY, AND CROSS-BORDER ENFORCEMENT

Nigeria- The Key Features

The Litigation Trends in Nigeria have evolved from years to years. In the most recent years, common disputes arising in the Crypto and Technology ecosystem include but not limited to fraud, failed trades, loss of access to accounts, and contract breaches in OTC/peer-to-peer trading. Recent among the many incursions in the Crypto ecosystem gave rise to the collapse and ultimately the prosecution of the promoters of CBEX by the Federal Government of Nigeria with over 1.3trn in claimed losses. Courts face challenges in digital forensics, cross-border evidence gathering, and understanding token market structures.

As a way to cushion these disruptive trends and by way of intervention, the Central Bank of Nigeria through her directive of February 5, 2021 captioned letter to all deposit money banks, non-bank financial institutions and other financial institutions, limited banks from providing services to cryptocurrency-related entities effectively amounted to an indirect prohibition imposed through the banking system. Despite these interventions, there have been recent enforcement actions, including criminal and civil cases against global exchanges, reflect an enforcement-first posture.

Exchanges and tech platforms face exposure under cybercrime, AML, tax, and general tort/contract law.

Regulators increasingly expect cooperation with data requests and AML reporting. The resultant effect of the occurrence within the Nigerian ecosphere is the prevalence of cross-Border Enforcement Limits. Most exchanges and custodians are offshore. Nigeria automatically encounters delays in obtaining data/evidence from foreign platforms absent MLATs or foreign court orders. High-visibility enforcement (e.g., Binance) raises diplomatic and commercial concerns. The recent charges against Binance, including tax evasion offences that it denies, were part of a clampdown by the Nigerian authorities on cryptocurrency firms in general over fears they were being used for money laundering and financing terrorism. Nigeria's anti-corruption agency accused the digital platform - where investors can buy, sell and trade cryptocurrencies of fixing exchange rates and currency speculation leading to the free-fall of the local currency.

What is the reality around us.

In the United States of America, there exist multiple agencies (SEC, CFTC, DOJ, FinCEN, OFAC) charged with the responsibility of pursuing crypto cases vigorously. Even these bodies may appear fragmented yet with Powerful enforcement synergy. Multiple agencies (SEC, CFTC, DOJ, FinCEN, OFAC) pursue crypto cases vigorously. There are also intermediary Protections. Section 230 of the Communications Decency Act (CDA) 1996 shields platforms from liability for third-party content but does not protect exchanges from securities/commodities/AML responsibilities.

For over two decades, Section 230 of the Communications Decency Act (CDA) has served as a powerful liability shield for online platforms.

In practice, Section 230 has enabled social media networks, forums, and e-commerce sites to host user posts, reviews, and listings without facing publisher liability for anything users say or do. A Ninth Circuit ruling clarifies Section 230's scope, suggesting platform liability can arise from the tools a company provides, not just third-party content.

Vargas v. Facebook

The legal dispute in Vargas v. Facebook, Inc. represents an intersection of civil rights and the legal protections afforded to technology companies. This case examines the boundaries of legal immunity for social media corporations when faced with accusations of enabling discriminatory practices. The lawsuit questions whether a company can be held responsible for the misuse of its platform by others, which has significant implications for how online services operate. The U.S. Court of Appeals for the Ninth Circuit rejected Meta's bid for immunity under Section 230. The decision hinged on a distinction between liability for third-party content and liability for a company's own actions.

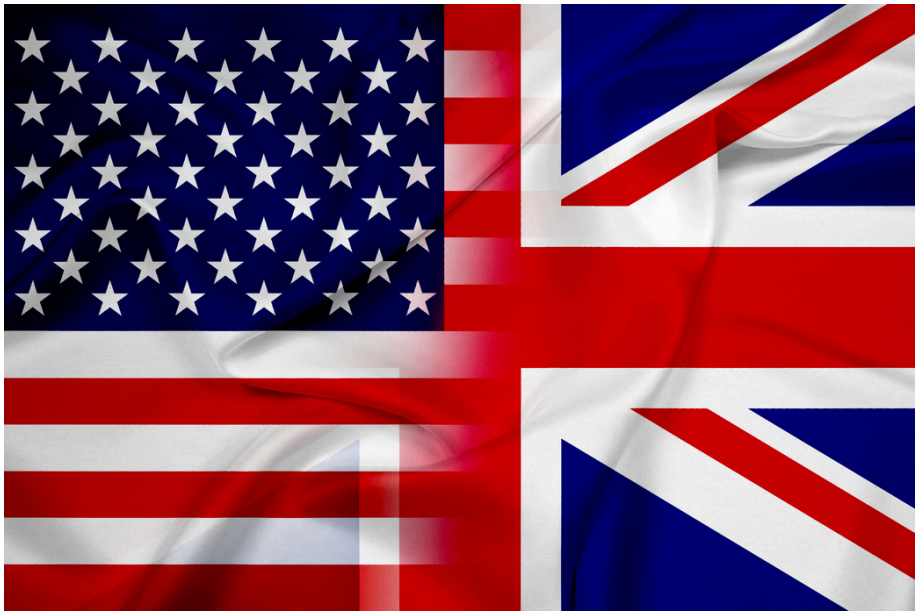
The judges found the claims were not based on content published by third parties, but on Meta's conduct in designing the ad-targeting tools that enabled discrimination.

In the United State of America, there are strong enforcement tools. Broad discovery in civil litigation, effective asset freezing powers, MLAT cooperation and extensive digital-forensics capacity.

On the other hand, in the United Kingdom, there exist structured regulatory architecture. Financial Conduct Authority of the United Kingdom FCA supervises AML/CTF compliance for crypto businesses. There is also proposed statutory regime for crypto assets and stable coins which aims at creating predictable licensing and conduct obligations.

Unlike the US, there is no Section 230-style immunity from platform liability, but regulatory obligations are clear and proportionate. Liability turns on the nature of activity (custody, exchange, advice).

The UK model permits cross-border enforcement. Strong international cooperation, especially on AML/asset recovery. Courts are experienced with digital asset tracing and injunctions (e.g., freezing orders against unknown persons).



Implications for Clients with Nigerian Exposure

Clients with operational or transactional exposure in Nigeria must navigate a uniquely dynamic regulatory environment that carries significant legal and commercial implications. The underlisted come to mind

1. High Regulatory & Political Risk: Nigeria's unpredictable enforcement landscape requires enhanced compliance, careful jurisdiction planning, and rapid-response incident protocols.
2. Contractual Protections Are Critical: There must be advocacy for the inclusion of arbitration clauses, re-fencing governing law terms, data-disclosure frameworks, and customer-risk disclosures.
3. Evidence Preservation is Crucial: For disputes, obtain hashes, chain-analysis reports, bank logs, and foreign subpoenas early where possible.
4. Engagement Strategy: Proactive engagement with Nigerian regulators reduces exposure and helps manage investigations.

Recommendations

1. For Exchanges and Tech Firms: Implement robust AML/KYC, prepare a Nigeria-specific legal risk matrix, and maintain readily accessible logs for lawful access requests.
2. For Investors and Businesses: Structure transactions under clearer jurisdictions (UK/US) where possible but adopt protocols for Nigerian enforcement demands.
3. For Litigators and Advocates: Combine civil, criminal, and regulatory levers; coordinate early with foreign counsel for discovery; seek protective and preservation orders promptly.

Conclusion

Nigeria's crypto dispute environment is enforceability-heavy but legally under-defined. The US offers strong precedent and enforcement clarity; the UK offers predictable regulatory design. Nigeria will require institutional strengthening and statutory certainty to match either. Until then, firms must adopt conservative compliance and robust cross-border legal strategies.

Chinomso Eze

“Nigeria’s crypto dispute environment is enforceability-heavy but legally under-defined. The US offers strong precedent and enforcement clarity; the UK offers predictable regulatory design. Nigeria will require institutional strengthening and statutory certainty to match either. Until then, firms must adopt conservative compliance and robust cross-border legal strategies..”

ARTIFICIAL INTELLIGENCE

Integrating Ethical AI for Climate Resilience in Nigeria's Urban Centres

Introduction

Nigeria's urban landscape is situated at the confluence of rapid urban growth and as a result, at the escalating consequences of climate change. Across the country, from the metropolitan city of Lagos to northern hubs like Kano, urban centres are recognized hotspots of acute vulnerability. The devastating 2022 flood, which displaced over 1.4 million Nigerians and severely damaged critical infrastructure serves as a stark reminder of this reality. This vulnerability has since proven persistent, with National Emergency Management Agency (NEMA) reports confirming that the 2024 flood disaster affected many citizens and displaced over 1.2 million more, demonstrating the rapid escalation of the crisis.

Artificial Intelligence in this context emerges as a powerful tool, offering unparalleled potential to enhance urban climate resilience, from optimising resource management to vastly improving early warning systems. However, the deployment of AI technologies without corresponding adaptive legal and ethical frameworks poses a profound risk.

This article discusses the need for AI tools to have a justice-oriented governance to avoid the amplification of the social and economic inequalities that make urban populations vulnerable in the first place. It clarifies the conceptual landscape of AI and climate ethics and explores the contemporary climate challenges in Nigeria, showing how AI can be a practical tool for resilience in Nigeria's urban centres.

Trends Overview

The devastating 2022 flood, which displaced over 1.4 million Nigerians and severely damaged critical infrastructure. National Emergency Management Agency (NEMA) reports confirming that the 2024 flood disaster affected many citizens and displaced over 1.2 million more

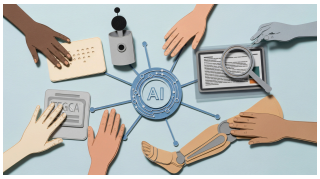
In northern cities like Kano and Maiduguri, heatwaves and erratic rainfall place an unbearable strain on water supplies and energy grids

The urban centres in Nigeria continue to face concrete, existential threats that AI is uniquely positioned to address. The annual flooding in Lagos, Port Harcourt, and other coastal cities poses a severe economic and social disruption.

SNAPSHOTS

Ethical AI

Ethical Artificial Intelligence (AI) is the core framework, built on principles of Fairness, Accountability, and Transparency (FAT)



NAIS

In 2023, Nigeria launched its National Artificial Intelligence Strategy (NAIS), a blueprint built to ensuring responsible and ethical AI development and developing a robust AI governance framework.

Conceptual Clarification

Climate Resilience

The African Development Bank Group has defined Climate Resilience as the capacity of individuals, communities, institutions, and economies to prevent, anticipate, absorb, adapt to, and positively transform in the face of climate-related risks and shocks, while maintaining acceptable levels of functioning and ensuring long-term sustainable development. This involves building resilience through a focus on climate-proofing infrastructure, diversifying economies, and managing natural assets sustainably. Climate Resilience is not merely the ability of a city to "bounce back" to its previous state after a shock. It is the capacity to "bounce forward", to adapt, reorganise, and fundamentally transform social, economic, and physical systems to better withstand future climate shocks and crisises.

Ethical Artificial Intelligence (AI)

Artificial Intelligence (AI) in this context is a set of tools used to transform complex, multi-source data (like satellite imagery, ground sensor readings, and historical climate patterns) into actionable intelligence by performing real-time pattern recognition, predictive forecasting, and resource optimization.

Ethical Artificial Intelligence (AI) is the core framework, built on principles of Fairness, Accountability, and Transparency (FAT) which means AI systems must be non-discriminatory (ensuring data-poor communities are not ignored), whose decisions can be explained and challenged, and for which there is clear legal recourse for error when a catastrophic failure occurs.

Contemporary Issues and Practical Scenarios

The urban centres in Nigeria continue to face concrete, existential threats that AI is uniquely positioned to address. The annual flooding in Lagos, Port Harcourt, and other coastal cities poses a severe economic and social disruption. The current warning systems are often broad, failing to provide the granular, street-level predictions needed for effective evacuation and preparation. In northern cities like Kano and Maiduguri, heatwaves and erratic rainfall place an unbearable strain on water supplies and energy grids, which is often exacerbated by poor management and inequitable distribution.

Also, the rise of illegal natural resource mining, often facilitated by local and foreign criminal syndicates, represents an existential expansion of climate vulnerability. These actors deploy heavy-duty machinery to excavate river channels and floodplains in states like Niger, Kaduna and Zamfara, which drastically alter river morphology and capacity. This mass dumping of sediment and mining waste directly blocks water flow, making downstream communities far more susceptible to catastrophic flooding.

How AI Assists in the Nigerian Context

When aimed at these specific problems, AI offers transformative solutions that go far beyond human capacity. AI models can synthesise data from the Nigerian Meteorological Agency (NiMet) with real-time satellite imagery; including Nigeria's own Sat-1 and ground sensor data. This would allow authorities to issue dynamic, high-resolution flood maps, moving from a general "Lagos will flood" warning to a specific "Street X in Ajegle will be inundated in 6 hours" alert.

AI-powered computer vision is a powerful tool. AI algorithm can be trained to scan daily satellite feeds of the Federal Capital Territory or Lagos to automatically detect illegal construction in protected green zones or on floodplains, flagging them for immediate intervention by city planning authorities. This same technology can detect the signatures of illegal logging or sand mining operations in near real-time, as deployed in Japan.

Also, during extreme heatwaves in the north, AI can help manage Nigeria's over-stressed power grid by predicting demand surges and optimising load-balancing, potentially reducing the frequency of blackouts that leave populations without fans or refrigeration.

Global Precedents

Nigeria would not be the first to deploy AI for climate adaptation and resilience. Some developed nations offer key case studies in governance and technology. For instance, in the Netherlands, a Digital Twin of its entire infrastructure is being deployed to manage its complex system of dikes, dams, and sea barriers. This AI-powered simulation models how the water management system will react to different climate scenarios, allowing for preventative adjustments long before a disaster hits.
Similarly in Japan, the J-Alert system is a prime example of an integrated warning network. While used for earthquakes and tsunamis, its principles, using AI to synthesise data from thousands of sensors and instantly disseminating clear, actionable warnings to the public are directly applicable to climate disasters like flash floods.

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Contemporary Issues and Practical Scenarios

The Nigerian government, recognising the transformative power of AI, has already laid a foundational policy and legal groundwork. The Ministry of Communications, Innovation & Digital Economy is actively building an ecosystem intended to govern these new technologies. The Nigeria Data Protection Act (NDPA) 2023 is the most significant legal instrument to date. It governs AI's most critical ingredient i.e. personal data. Crucially, Section 37 [1] of the NDPA provides a right to obtain human intervention and to contest decisions based solely on automated processing, offering a first-line defence against the bias box problem.
Also, the National Information Technology Development Agency (NITDA) has established the National Centre for Artificial Intelligence and Robotics (NCAIR) which serves as the government's go to for AI, developing talent, and even creating a Nigerian multilingual Large Language Model (N-ATLaS) to reduce cultural and linguistic bias and barriers.
In 2023, Nigeria launched its National Artificial Intelligence Strategy (NAIS), a blueprint built to ensuring responsible and ethical AI development and developing a robust AI governance framework. To give this strategy legal force, a bill to create a National Artificial Intelligence Council responsible for licensing and setting ethical standards is already being considered in the House of Assembly.
However, a critical gap remains. These frameworks are horizontal. They are designed to govern AI across all sectors (like finance and healthcare). The explicit policy connection between this new AI governance structure and the vertical sector of climate resilience is still nascent. This makes the following ethical analysis and recommendations not just theoretical, but an urgent call to action for Nigeria's environmental and urban planning agencies.

Asia Pacific

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Europe

Across the European Union, the European Flood Awareness System operates as a continent-scale analogue to Japan's J-Alert, designed to synthesise hydrological data from thousands of river gauges, satellites, and meteorological stations into a single predictive framework. EFAS does not merely observe rainfall or river levels in isolation; it applies ensemble modelling and probabilistic analysis to anticipate flood events several days in advance. This intelligence is transmitted to national civil protection authorities, who then issue clear, location-specific warnings to the public through SMS alerts, mobile applications, broadcast media, and emergency services.

Americas

In the United States, the Integrated Public Alert and Warning System functions as a federal backbone linking multiple agencies, including NOAA, the US Geological Survey, and FEMA. Vast streams of environmental data are processed through advanced forecasting models to identify threats ranging from flash floods and hurricanes to wildfires and heatwaves. Once a threat is confirmed, IPAWS enables authorities at federal, state, and local levels to issue Wireless Emergency Alerts that override normal phone settings. This capacity for instant, nationwide dissemination places IPAWS close to J-Alert in spirit, particularly in its ability to unify diverse hazards under a single, trusted alert infrastructure.

Mexico's cyclone early-warning framework integrates meteorological forecasting, satellite observation, and hazard zoning to anticipate hurricanes and flood risks. What makes the system effective is its use of colour-coded alert levels, which translate complex forecasts into intuitive public signals linked to specific preparedness actions.

Africa

In Kenya, early-warning systems for floods and droughts combine satellite imagery, rainfall gauges, river sensors, and community-level reporting into a unified analytical framework. While the level of automation remains uneven, predictive modelling is increasingly used to identify flood risks before they materialise.

Middle East

Israel's Home Front Command operates a highly integrated warning system that, while rooted in national security, has evolved into a multi-hazard platform capable of responding to environmental threats. Meteorological data, terrain modelling, and real-time sensor inputs are fused to identify sudden flood risks, particularly in desert wadis where flash floods can occur with little visible warning. Alerts are disseminated through sirens, mobile notifications, and broadcast media, often within seconds of risk confirmation. The system's relevance to climate adaptation lies in its architecture: a single, authoritative platform that collapses detection, analysis, and public instruction into one coordinated response, echoing the core logic of J-Alert.

Risks of a Governance Vacuum

Despite this policy momentum, the allure of AI solutions conceals significant risks, particularly in a context of high inequality. The Risk of Digital Redlining & Bias is the primary ethical danger. AI models are trained on data, and if that data is biased, the results will be too. An AI flood model trained on data from formal, data-rich areas like Victoria Island will inevitably learn to deprioritise data-poor informal settlements like Makoko. The results will systematically underestimate risk in these areas, routing disaster-response resources away from the most vulnerable and reinforcing their marginalisation.

Dealing with AI-Generated results is a core legal challenge. If an AI-driven warning system fails to alert a community to an impending flood, who is legally liable? Is it the software developer in another country? The government agency that deployed it? Or the official who acted on its flawed recommendation? While Section 37 of the NDPA provides a starting point, it may not be sufficient for complex, multi-stage AI systems, leaving a governance vacuum where responsibility vanishes.

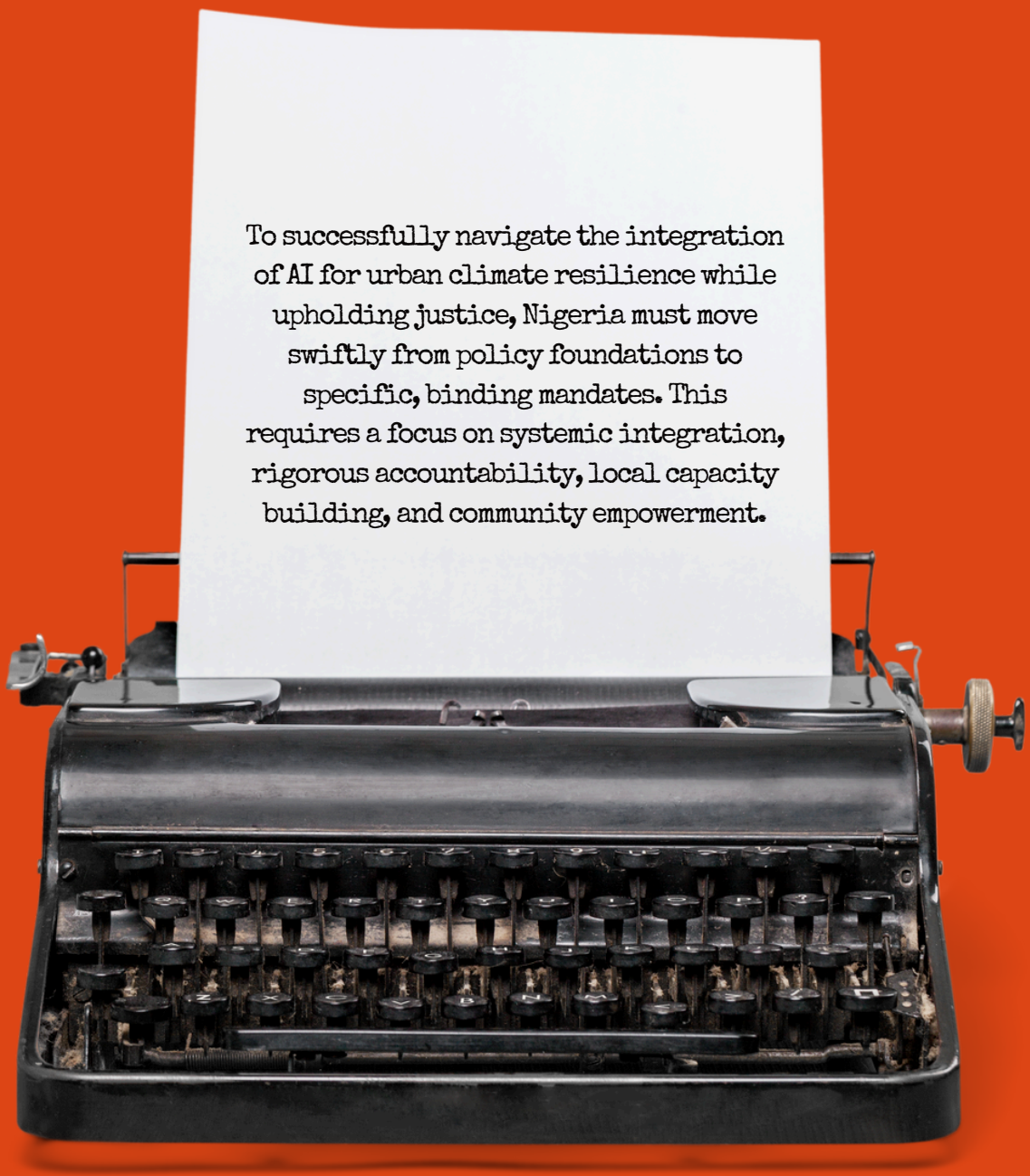
Data Sovereignty and Privacy run on a constant stream of data, data about citizens movement, water usage, and land. Who owns this data? Without robust data protection, there is a risk of surveillance capitalism entering the climate space, where data collected for public good is repurposed for private profit or state surveillance, infringing on civil liberties.

Conclusion

The integration of AI in Nigeria's urban centres offers a powerful avenue for bolstering climate resilience. However, as Nigeria's own history with resource governance has taught, new wealth, whether from natural resource or data does not automatically lead to public good. The government has built a commendable foundation for a digital economy, but now it must ensure this foundation serves public resilience, not just private profit.

To successfully navigate the integration of AI for urban climate resilience while upholding justice, Nigeria must move swiftly from policy foundations to specific, binding mandates. This requires a focus on systemic integration, rigorous accountability, local capacity building, and community empowerment. By taking these steps, Nigeria can move from being a mere consumer of AI technology to a leader in its ethical and just application, ensuring that the algorithmic shield truly protects all its citizens. The most anticipated results will provide African urban centres with evidence-based insights and practical tools to develop context-specific, adaptive, and ethical legal and policy frameworks for AI. By ensuring responsible AI integration, cities can more effectively leverage technology to protect their populations and infrastructure from climate shocks. Also, transparent and ethically governed AI systems are more likely to gain public trust and acceptance, facilitating smoother adoption and greater impact.

ISLAMIYYAH AROWONA



AI Regulation in Africa:

The Coming Wave of Digital Governance: Analysis of global AI laws (EU, US, China) and what Nigeria must implement to remain competitive and secure.

This article explains the trajectory of global regulation, draws the lessons that matter most, and sets out a pragmatic blueprint for Nigeria.

Background

Artificial intelligence is no longer an experimental field. It is a set of technologies reshaping markets, public services, national security and the nature of law. Governments in Europe, the United States and China have already begun to place rules around development and deployment. Africa cannot afford to watch from the sidelines. Nigeria in particular must adopt a clear, coherent and implementable regulatory framework that protects citizens and markets while preserving competitive advantage for Nigerian industry.

This article explains the trajectory of global regulation, draws the lessons that matter most, and sets out a pragmatic blueprint for Nigeria. The analysis is legal in its core but practical in its prescriptions. It is written for policy makers, regulators, counsel and business leaders who must act now.

The global regulatory landscape in brief

The European Union has enacted the first comprehensive law designed to police artificial intelligence across civil society and the economy. The law classifies systems by risk and imposes strict obligations on systems regarded as high risk. It requires transparency, robust documentation, human oversight and conformity assessments before certain systems can be placed on the market. The effect is to make compliance a condition of access to the large European market.

The United States has taken a different path. Federal action has been partial and sectoral. The federal government issues executive orders, guidance and standards while several states adopt their own rules. The result is a patchwork of policy that seeks to preserve innovation and investment while managing specific risks. At the federal level the emphasis is on voluntary standards, safety testing and research support for safe AI.

Each model has advantages and costs. Nigeria must design a hybrid that secures public interest and supports local innovation.

China has adopted a model that blends vigorous industrial support with detailed administrative controls. Recent measures focus on generative AI services. They require service providers to register, to label synthetic content, to ensure training data complies with law and to prevent content that the state considers harmful. The approach is regulatory and supervisory as well as promotional.

These three approaches reveal the policy choices available to any state. The European approach is rules based, compliance oriented and market gating. The United States approach is flexible, innovation oriented and layered. The Chinese approach is centrally supervised and compliance heavy with explicit content controls. Each model has advantages and costs. Nigeria must design a hybrid that secures public interest and supports local innovation.

Nigeria needs a legal architecture that is principled, proportionate and implementable. The following principles should guide the design of national law.

Structurally the framework should comprise the following building blocks.

i. A primary statute that sets objectives, scope and fundamental rights protections and that authorises secondary regulation. This statute should be technology neutral.

ii. A risk based classification regime that identifies unacceptable systems, high risk systems and low risk systems with graduated regulatory obligations.

iii. Mandatory transparency rules for systems used in public services and in decisions that materially affect individuals.

iv. Certification and audit requirements for high risk systems with accredited testing laboratories.

v. Robust data governance law addressing consent, anonymisation, provenance and permitted cross border transfers.

vi. An independent regulator with investigatory, enforcement and advisory powers supported by technical units.

vii. Clear remedies and judicial review for persons harmed by AI driven decisions.

Why Africa and Nigeria cannot wait

First, the regulatory environment determines market access. Companies that cannot demonstrate compliance with foreign rules lose access to large markets. For Nigeria this means that regulatory gaps risk exclusion from trade in digital goods and services.

Second, governance gaps create systemic risks. Artificial intelligence amplifies bias, automates decisions that affect liberty and livelihoods, and can be harnessed for disinformation and cyber intrusions. Without legal guardrails these risks metastasize fast.

A legal framework for Nigeria: principles and architecture

Nigeria needs a legal architecture that is principled, proportionate and implementable. The following principles should guide the design of national law.

a. Public interest first. The law must protect human rights, personal data and critical infrastructure.

b. Risk proportionate regulation. The level of oversight should match the societal impact of the system.

c. Contestability and oversight. Affected persons must have avenues to challenge automated decisions.

d. Data governance and provenance. Clear rules on training data, consent, provenance and cross border flow.

e. Innovation sustainability. Standards and procedures must enable experimentation within safe bounds.

f. International interoperability. The law should be compatible with global norms to secure market access.

Lessons from the European law

The European law shows that a risk based model can protect citizens while keeping markets open. Three lessons stand out.

First, precise definitions matter. Uncertainty in the legal definition of regulated systems invites regulatory capture and litigation. Nigeria needs legal clarity about what constitutes an automated decision and a high scale system.

Second, conformity assessment and record keeping deter risky behaviour. Document trail requirements force developers and deployers to think about safety at the design stage.

Third, the European approach can be costly to implement for small firms. Nigeria must therefore design proportionate compliance paths that do not suffocate nascent domestic firms.

These lessons suggest that Nigeria should adopt a risk classification inspired by the European model but tailor the compliance obligations to local capacity and to small business realities.

What the United States approach teaches us

The United States underscores the value of standards, testing and an innovation friendly environment. Two insights are relevant.

First, voluntary standards and public private partnerships can raise baseline safety quickly without the full cost of prescriptive law. Nigeria should invest in standards development with industry and academia.

Second, the piecemeal American approach can create regulatory fragmentation. Nigeria must avoid a patchwork of overlapping rules across ministries. Central coordination is essential.

What China teaches us

China demonstrates how regulation and industrial policy can move in tandem. The state requires compliance on content, training data and transparency while actively supporting home industry.

Nigeria can learn three things. One, it should insist on lawful and documented training data. Two, it should set content accountability requirements for systems used in mass media and public information. Three, it should couple regulation with support for domestic capacity so that Nigerian firms are not displaced by foreign systems.

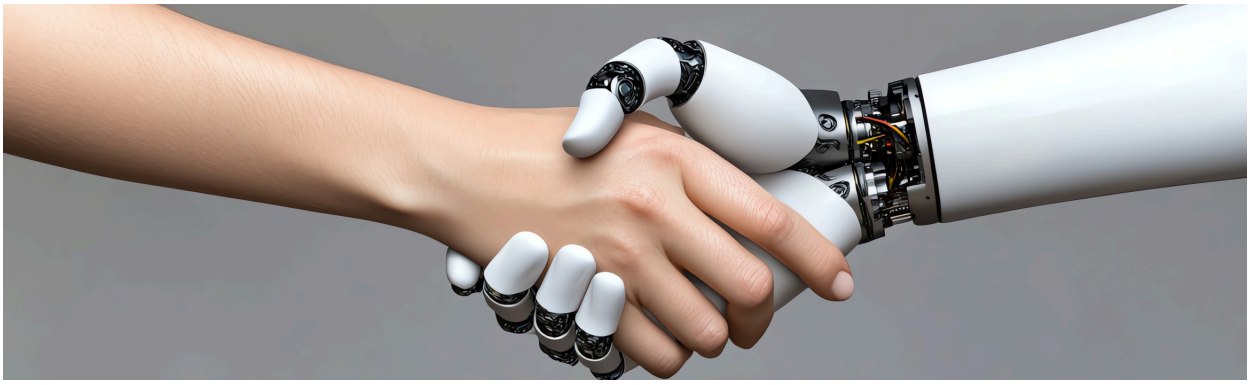
NIGERIA CAN LEARN THREE THINGS.

ONE, IT SHOULD INSIST ON LAWFUL AND DOCUMENTED TRAINING DATA.

TWO, IT SHOULD SET CONTENT ACCOUNTABILITY REQUIREMENTS FOR SYSTEMS USED IN MASS MEDIA AND PUBLIC INFORMATION.

THREE, IT SHOULD COUPLE REGULATION WITH SUPPORT FOR DOMESTIC CAPACITY SO THAT NIGERIAN FIRMS ARE NOT DISPLACED BY FOREIGN SYSTEMS.

NIGERIA MUST PROTECT STRATEGIC AREAS OF SOVEREIGNTY IN DATA AND CRITICAL INFRASTRUCTURE WHERE UNRESTRICTED FOREIGN ACCESS WOULD BE UNWISE.



A practical regulatory blueprint for Nigeria

Below is a pragmatic roadmap that Nigeria can adopt now.

i. Pass a national AI statute that sets rights and obligations and authorises a regulator. This law should include strong non discriminatory provisions, a right to explanation for automated decisions that affect legal or economic status, and express obligations on data quality.

ii. Create an AI regulatory agency housed within an existing agency such as the national data protection authority or a new statutory body. This agency should have powers to certify systems, to require audits, to issue fines and to publish compliance guidance.

iii. Issue a risk based code of practice that identifies high impact sectors. High impact sectors should include health, justice, education, critical national infrastructure, elections, financial services, and public procurement. Systems in these sectors should require certification before use.

iv. Mandate data provenance disclosure for models trained on third party content. Providers must demonstrate lawful data sourcing and maintain records that can be audited.

v. Require transparency labeling for generative systems and for deep synthetic media. Users must be informed when content is produced by a machine.

vi. Provide a fast track compliance path for small and medium enterprises with tailored obligations and government supported certification vouchers.

vii. Promote public private standards development and fund national centres of excellence to develop local benchmarks and testing data sets.

viii. Strengthen criminal and civil liability for malicious misuse and for willful neglect that leads to significant public harm.

ix. Build regional harmonisation through the African Union and ECOWAS so that companies can scale across markets with predictable rules. The African continental strategy is an important reference point.

Institutional and capacity considerations

Regulation is only as good as enforcement capability. Nigeria must invest in the following.

i. Technical teams able to audit code and to perform model interrogation.

ii. Accredited testing centres and labs that can conduct conformity assessment.

iii. Judicial training so that courts can understand algorithmic evidence.

iv. Public education campaigns so that citizens understand their rights.

v. Funding for research into bias mitigation and into the local data sets that reduce cultural mismatch.

vi. Public private partnerships will be essential because technical capacity in the public sector will take time to build.

International cooperation and trade considerations

Nigeria must design its rules so that Nigerian products meet international compliance expectations. This requires early engagement with global standards bodies and with major trade partners. Adequacy assessments for data transfers and mutual recognition arrangements for conformity assessments will be central to economic success.

At the same time Nigeria must protect strategic areas of sovereignty in data and critical infrastructure where unrestricted foreign access would be unwise.

Conclusion

The coming wave of digital governance is an opportunity not a threat. Nigeria can shape a regime that protects citizens, ensures national security, aligns with global norms, supports local innovation and attracts long term investment. The choice is between a future where Nigerian industry is governed by foreign rules or a future where Nigeria frames the rules to its advantage.

Action is urgent. The lessons from the European law, from the United States policy mix and from China show that early clarity combined with pragmatic capacity building yields the best prospects for sustained benefit.

Nigeria can and should be a leader on the continent. With the right statute, a competent regulator, industry engagement and regional cooperation the country can govern artificial intelligence in a manner that is ethical, secure and competitive.

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Praise Ekpo

ONE TOURNAMENT
THREE SOVEREIGNS

The Legal Architecture of a Tri-National World Cup

Background

The 2026 FIFA World Cup will unfold at a moment when the very idea of global coordination is under pressure. Borders are tightening, immigration is weaponised in domestic politics, trade regimes are fragmenting, and security threats have become both transnational and asymmetrical. Yet into this environment steps the most ambitious sporting event ever attempted: a single tournament hosted across three sovereign states, the United States, Canada, and Mexico.

This is not merely a logistical challenge. It is a legal one of historic proportions. The 2026 World Cup is less about football and more about whether modern states can still coordinate complex public functions across borders without surrendering constitutional authority. In this sense, the tournament is a live experiment in twenty-first-century sovereignty.

Host Nation to Host Architecture

Traditionally, hosting the World Cup meant absorbing FIFA's demands into one national legal system. Immigration rules were adjusted, tax exemptions granted, security powers expanded, and commercial rights protected through domestic law. The legal friction was internal.

The 2026 model externalises that friction. FIFA's requirements now sit across three independent constitutional orders, each with its own political pressures, judicial traditions, and administrative limits. What replaces the single host nation is a host architecture: a carefully constructed legal ecosystem designed to function coherently despite fragmentation.

This architecture is not codified in a single treaty. Instead, it is assembled through layered instruments: federal executive assurances, provincial and state undertakings, municipal host city agreements, inter-agency memoranda, and private contracts backed by arbitration. Law becomes modular rather than monolithic.

FIFA's Private Law Empire and the Limits of Public Authority

FIFA governs not through public international law but through private ordering. Its Host City Agreements and Government Guarantees are contracts, yet they bind sovereigns in ways treaties often do not. They require governments to deliver outcomes: free movement, security, tax neutrality, brand protection, dispute insulation.

In a tri-national setting, these private obligations collide with public law pluralism. The United States cannot compel states in the same way Mexico's federal government can. Canada must respect provincial autonomy. Mexico must navigate domestic political sensitivities about foreign influence.

The legal solution is deliberate ambiguity. FIFA specifies what must happen, not how. This allows each state to implement obligations through its own constitutional pathways while preserving functional uniformity. It is a sophisticated balance between legal imperialism and sovereign accommodation.

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Immigration Law at the Fault Line of Politics

Nowhere is this balance more fragile than at the US–Mexico border. Immigration remains one of the most polarising issues in American politics, and US–Mexico relations are routinely strained by asylum flows, border enforcement surges, and domestic electoral pressures. These tensions have not abated as the World Cup approaches.

Yet the tournament requires fluid cross-border movement on a scale rarely attempted outside wartime logistics. Players, fans, officials, journalists, and commercial actors must move quickly and repeatedly between jurisdictions that, in ordinary times, operate defensive immigration postures.

The legal response has been neither open borders nor unified visas, but exceptionalism by design. Accreditation-based entry regimes, expedited processing lanes, pre-clearance facilities, biometric verification, and shared risk databases allow mobility without dismantling enforcement frameworks. Each state retains discretion, but exercises it within a coordinated risk model.

This is a critical evolution in immigration law. Sovereignty is no longer expressed solely through exclusion, but through calibrated permission. The law becomes adaptive rather than absolutist.

Security in an Age of Fragmented Threats

Security for the 2026 World Cup is being planned against a backdrop of terrorism, organised crime, cyber intrusion, and information warfare. These threats are transnational, yet the legal authority to counter them remains territorially bounded.

There is no supranational security authority. Instead, the hosts rely on dense networks of cooperation: joint intelligence task forces, shared threat assessments, interoperable communication systems, and coordinated emergency protocols. These arrangements are legally fragile. Surveillance standards differ. Data protection laws diverge. Judicial oversight thresholds are inconsistent.

Rather than harmonising law, the solution has been legal translation. Information moves through frameworks that respect domestic constraints while enabling operational coherence. This is governance by interface rather than integration.

Crucially, the hosts have resisted the temptation to normalise emergency law. Civil liberties remain formally intact. The tournament is embedded within ordinary legal orders, not placed above them. This choice reflects confidence in institutional capacity, and an understanding that legitimacy is itself a security asset.

Dispute Resolution Beyond Borders

At the heart of FIFA's governance model lies a deliberate removal of disputes from national legal systems. Through its statutes and tournament documentation, FIFA mandates arbitration—most commonly under Swiss law—for disputes arising from commercial rights, sponsorship agreements, broadcasting arrangements, and tournament operations. These disputes are typically referred to private arbitral forums rather than domestic courts, regardless of where contractual performance takes place.

This is not a procedural convenience; it is a structural choice. By anchoring dispute resolution in arbitration, FIFA ensures uniformity, predictability, and insulation from local judicial variance. A sponsorship dispute in Dallas, a broadcasting disagreement in Toronto, or an operational conflict in Mexico City is not adjudicated under U.S., Canadian, or Mexican law. Instead, it is subsumed into a transnational private legal order governed by foreign law, neutral venues, and enforcement mechanisms that transcend borders.

For host states, the implications are significant. Accepting FIFA's arbitration framework requires acquiescence to limited judicial oversight, as domestic courts are largely confined to recognition and enforcement stages under international arbitration conventions. It also involves acceptance of foreign governing law, often disconnected from local public policy considerations. Finally, it presupposes the cross-border enforcement of arbitral awards, binding state agencies, local entities, and private actors alike.

What emerges is a quiet but powerful reality: during the World Cup, global sport operates in a legal universe that runs parallel to public international law. It is not treaty-based, nor enforced by supranational courts, but sustained through contract, consent, and economic gravity. In this universe, sovereignty is not abolished—it is temporarily re-engineered.

The Nigerian Contrast: Could Nigeria Co-Host at This Scale?

Nigeria's experience with hosting sporting events has largely been regional and symbolic, often reliant on goodwill, improvisation, and administrative discretion. A tri-national World Cup-style hosting framework would, however, expose deeper structural constraints within the Nigerian legal and constitutional architecture.

Nigeria's federal system presents immediate coordination challenges. The division of powers between federal and state authorities complicates unified decision-making on immigration facilitation, security command, taxation, and infrastructure deployment. Unlike jurisdictions with established fast-track regimes, Nigeria lacks event-specific immigration and customs frameworks capable of processing mass international mobility within compressed timelines.

Security presents an even sharper contrast. Nigeria's security architecture remains fragmented across multiple agencies with overlapping mandates, limited interoperability, and inconsistent intelligence coordination. A tournament that requires uniform risk thresholds, integrated crowd management, and cross-border intelligence sharing would strain existing command structures.

Commercially, enforcement gaps are equally pronounced. Intellectual property protection and commercial exclusivity—cornerstones of FIFA's hosting requirements—remain unevenly enforced in practice. Ambush marketing, informal merchandising, and regulatory leakage would pose immediate compliance risks. Compounding this is the absence of a legal culture that embraces event-specific legislative carve-outs, whereby normal regulatory rules are temporarily suspended or adapted through bespoke statutes.

To replicate the 2026 hosting model, Nigeria—and West Africa more broadly—would require deliberate legal engineering. This would include special event legislation granting temporary regulatory exemptions, treaty-level coordination mechanisms among host states, centralised security and mobility protocols, and a clear constitutional allocation of emergency and event-specific powers. Without these foundations, multi-state hosting risks remaining administratively symbolic rather than legally functional.

Dispute Resolution Beyond Borders

The 2026 World Cup is more than a sporting spectacle; it is a governance prototype. It demonstrates how private global institutions can temporarily reorganise public law, not through coercion, but through contract, consent, and economic leverage. States remain sovereign, yet they voluntarily recalibrate their legal systems to accommodate a transnational event ecosystem.

For policymakers, the lessons are profound. The tournament illustrates workable models of cross-border governance, where coordination replaces centralisation. It showcases regulatory harmonisation without unification, achieved through parallel domestic actions rather than supranational legislation. It also legitimises event-based legal exceptionalism, where ordinary rules bend—lawfully and transparently—in response to extraordinary circumstances.

For businesses, the implications are equally instructive. The World Cup confirms that contracts can outrank borders, that compliance obligations increasingly derive from global standards rather than local statutes, and that legal risk now travels faster than jurisdiction. Where commerce, data, and capital move seamlessly, law must either adapt or be bypassed.

Final Thought

The 2026 World Cup is not merely being played across three countries.

It is being legally constructed across three sovereignties. And within that construction lies a glimpse of the future: one where law, not geography, determines how global events—and global markets—are governed.

The 2026 World Cup is more than a sporting spectacle; it is a governance prototype. It demonstrates how private global institutions can temporarily reorganise public law, not through coercion, but through contract, consent, and economic leverage

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The Big Shift