

FINANCE ACT, 2023

EXPLANATORY MEMORANDUM

This Act amends the relevant tax, excises and duty statutes in line with the macroeconomic policy reforms of the Federal Government, and makes further provisions in specific laws in connection with the public financial management of the Federation.

FINANCE ACT, 2023

Arrangement of Sections

Section:

PART I — PRELIMINARY PROVISION

1. Amendment Cap. C1, C21, C49, S8 V1, LFN, 2004; No. 13, 2007, No. 5, 2000, No. 16, 2011 and No. 14, 2007

PART II — CAPITAL GAINS TAX ACT

2. Amendment of section 3

3. Substitution for section 5

4. Amendment of section 31

PART III — COMPANIES INCOME TAX ACT

5. Amendment of section 14

6. Deletion of section 32

7. Deletion of section 34

8. Deletion of section 37

9. Amendment of the Second Schedule

PART IV — CUSTOMS, EXCISE, TARIFF ETC (CONSOLIDATION) ACT

10. Amendment of section 13

11. Amendment of section 21

12. Amendment of section 22

PART VI — PERSONAL INCOME TAX ACT

13. Amendment of section 33

PART VII — PETROLEUM PROFIT TAX ACT

14. Amendment of section 2

15. Amendment of section 10

16. Substitution for section 23

17. Substitution for section 30

18. Substitution for sections 51 and 52

19. Amendment of section 53

20. Deletion of section 55

PART VIII — STAMP DUTIES ACT

21. Amendment of section 89

PART IX — VALUE ADDED TAX ACT

22. Amendment of section 7

23. Amendment of section 14

24. Amendment of section 16

25. Amendment of section 46

PART X — TERTIARY EDUCATION TRUST FUND (ESTABLISHMENT ETC) ACT

26. Amendment of section 1

PART XI — CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT

27. Amendment of section 22

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PART XII — MINISTRY OF FINANCE (INCORPORATED) ACT

29. Amendment of section 3

30. Effective date

31. Citation

FINANCE ACT, 2023

A Bill

For

An Act to amend relevant tax, excises and duty statutes in accordance with the macroeconomic policy reforms of the Federal Government, and make further provisions in specific laws in connection with the public financial management of the Federation; and for related matters.

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria —

PART I — PRELIMINARY PROVISION

1. The Capital Gain Tax Act, Cap. C1, Companies Income Tax Act, Cap C21, Customs and Excise Tariffs Etc. (Consolidated) Act, Cap. C49, Personal Income Tax Act, Cap. P8, Petroleum Profit Tax Act, Cap. P13, Stamp Duties Act, Cap. S8, Value Added Tax Act, Cap. V1, Laws of the Federation of Nigeria, 2004; Corrupt Practices and other related Offences Act, No. 5, 2000, Tertiary Education Trust Fund (Establishment) Act, No. 16, 2011, Public Procurement Act, No. 14, 2007 and Ministry of Finance (Incorporated) Act, Cap.M15 (in the respective Parts referred to as "the Principal Act") are amended as set out in the respective Parts. Amendment Cap. C1, C21, C49, S8 V1, LFN 2004; No. 13, 2007, N 5, 2000, No. 16, 2011 and No. 14, 2007

PART II — CAPITAL GAINS TAX ACT

2. Section 3 (a) of the Principal Act is amended by inserting after the word "debt", the words "digital assets" Amendment of section
3. Substitute for section 5 of the Principal Act, a new section "5" — Substitution for section
- "5 (1) In computation of chargeable gains under this Act, the amount of any loss which accrues to a person on the disposal of any asset shall be deductible from gains accruing to the person disposing that asset, provided that such loss shall only be deductible against the same type of asset.
- (2) Where the aggregate capital losses by any taxable person in a tax year exceeds the aggregate chargeable gains, such loss may be carried forward for deduction from chargeable gains arising from the disposal of the same type of asset in the following year and so on, provided that such losses shall only be carried forward for a maximum of five years immediately succeeding the year in which the loss was incurred."

4. Section 31(6) of the Principal Act is amended by inserting after the expression, “Goodwill — Class 4”, the expression, “Stocks and Shares — Class 5: provided, however, that for the purposes of the application of roll-over relief for shares pursuant to sections 30 and 31 of this Act, the proceeds from qualifying disposals must be reinvested within the same year of assessment in the acquisition of eligible shares in the same or other Nigerian companies.” Amendment of section 31

PART III — COMPANIES INCOME TAX ACT

5. Section 14 of the Principal Act is amended by — Amendment of section 14

(a) inserting after subsection (4) a new subsection “(4A)” —

“(4A) Notwithstanding the provisions of any other section of this Act, where any company files tax returns under the provisions of subsection (3) of this section and does not provide a separate financial statement of the Nigerian operations, for the purpose of filing its tax returns, such company shall submit detailed gross revenue statements of its Nigerian operations, showing the amount of full sums earned during the period, certified by one of the company’s directors as well as their company’s external auditor and supported with all invoices issued to the relevant customers.”

(b) inserting after subsection (5), a new subsection (6) —

“(6) Regulatory agencies in the shipping and air transport and other relevant sectors shall mandate all companies taxable under the provisions of subsection (1) of this section to present the following —

(a) evidence of income tax filing for the preceding tax year; and

(b) Tax Clearance Certificates, showing income taxes paid for the three preceding tax years, in order to continue to carry on business in Nigeria or obtain any relevant approvals and permits.”

6. Section 32 of the Principal Act is deleted, provided that any expenditure on plant and equipment on or before the effective date of this repeal shall continue to enjoy the allowance under this section until it is fully utilised. Deletion of section 32

7. Section 34 of the Principal Act is deleted, provided that a company that has incurred qualifying capital expenditure on or before the effective date of this repeal shall continue to enjoy the allowance under this section until it is fully utilised. Deletion of section 34

8: Section 37 of the Principal Act is deleted, provided that a company that has set aside reserved funds shall continue to enjoy the exemption until the funds are fully utilised or the five years limit has elapsed, whichever occurs first. Amendment of section 37

9. The Second Schedule to the Principal Act is amended — Amendment of the Second Schedule

(a) in paragraph 18 by deleting subparagraphs (3) and (7); and

(b) in paragraph 24 by substituting for subparagraph (7), a new subparagraph “(7)”—

“(7) In giving effect to the provisions of sub paragraph (2) of this paragraph, the amount of capital allowances to be deducted from assessable profits in any year of assessment shall not exceed sixty six and two thirds of a percent of such assessable profit of a company, but any company engaged in upstream and midstream gas operations as described in the Petroleum Industry Act, No. 6, 2021 or the Petroleum Profit Tax Act, Cap. P13, Laws of the Federation of Nigeria or the agro-allied industry or which is engaged in the trade or business of manufacturing shall not be affected by the restriction under this subparagraph:

Provided that the value of any asset on which capital allowance is to be claimed under this Second Schedule shall be reduced by the amount of any investment allowance claimable by such company.”

PART IV — CUSTOMS, EXCISE, TARIFF ETC (CONSOLIDATION) ACT

10. Section 13 of the Principal Act is amended by inserting after subsection (3) a new subsection “(4)” — Amendment of section 13

“(4) In addition to extant customs duties and other approved charges, a levy of 0.5% is imposed on all eligible goods imported into Nigeria from outside Africa to finance capital contributions, subscriptions and other financial obligations to the African Union, African Development Bank, African Export-Import Bank, ECOWAS Bank for Investment and Development, Islamic Development Bank, United Nations and other multilateral institutions as may be designated by regulation issued by the Minister responsible for Finance.”

11. Section 21 of the Principal Act is amended by substituting for subsection (2), a new subsection “(2)” — Amendment of section 21

“(2) All services, including telecommunication services, provided in Nigeria shall be charged with duties of excise at the rates specified under the duty column in the Schedule as the President may by order prescribe pursuant to section 13 of this Act”

12. Section 22 of the Principal Act is amended by substituting for subsections (3) and (4), new subsections "(3)" and "(4)" — Amendment of section 22

"(3) "Minister" means the Minister charged with responsibility for matters relating to finance, including the responsibility for the supervision of the Tariff Review Board.

(4) "Tariff Review Board" means the Board charged by the Minister with the responsibility for the review of customs and excise tariff in this Act."

PART VI — PERSONAL INCOME TAX ACT

13. Section 33 of the Principal Act is amended by substituting for subsection (3), a new subsection "(3)" — Amendment of section 33

"(3) Subject to section 17(1) of this Act, there shall be allowed a deduction of the annual amount of any premium paid by the individual during the year preceding the year of assessment to an insurance company in respect of —

(a) insurance on his life or the life of his spouse; or

(b) contract for a deferred annuity on his own life or the life of his spouse:

Provided that any portion of the deferred annuity that is withdrawn before the end of five years from the date the premium was paid, shall be subject to tax at point of withdrawal."

PART VII — PETROLEUM PROFIT TAX ACT

14. Section 2 of the Principal Act is amended by inserting in alphabetical order the interpretation of "Commission" — Amendment of section

"Commission" means the Nigerian Upstream Petroleum Regulatory Commission, established under the Petroleum Industry Act, No. 6, 2021.

15. Section 10 of the Principal Act is amended by inserting after paragraph (l), a new paragraph "(la)" — Amendment of section 10

"(la) any amount contributed to a fund, scheme or arrangement approved by the Commission for the purpose of decommissioning and abandonment, subject to the production of the Statement of Account of the decommissioning and abandonment fund:

Provided that the surplus or residue of the fund after decommissioning and abandonment of the field shall be subject to tax under this Act.”

16. Substitute for section 23 of the Principal Act, a new section “23” –

Substitution for section
23

- “23. (1) Where, for any accounting period of a company, the amount of the chargeable tax for that period, calculated in accordance with the provisions of this Act other than this section, is less than the amount mentioned in subsection (2) of this section, the company shall be liable to pay an additional amount of chargeable tax for that period, equal to the difference between those two amounts.
- (2) The amount referred to in subsection (1) of this section is, for any accounting period of a company, the amount which the chargeable tax for that period, calculated in accordance with the provisions of this Act, would come to, if the reference in section 9(1)(a) and (b) of this Act to the proceeds of sale were a reference to the amount obtained by multiplying the number of barrels of that crude oil determined at the measurement point by the fiscal oil price per barrel.
- (3) For the purpose of this section, the total value of the chargeable oil for a company shall be the sum of the multiplications of volume and fiscal oil price as established by the Commission at the measurement point.
- (4) The whole of any additional chargeable tax for crude oil payable by a company by virtue of this section for any accounting period shall be payable concurrently with the final instalment of the chargeable tax payable for that period.
- (5) Where there is no fiscal oil price established for a crude oil stream, the Commission shall establish fiscal oil price for such stream and every fiscal oil price per barrel established shall bear a fair and reasonable relationship –
- (a) to the established fiscal oil price of Nigerian crude oil streams of comparable quality and specific gravity; or
- (b) where there are no such Nigerian crude oil streams of comparable quality and specific gravity, it shall bear a fair and reasonable relationship to the official selling prices at main international trading centres for crude oil of comparable quality and gravity, due regard being had in either case to freight differentials and other relevant factors.

- (6) Where a particular company's chargeable oil is exported from Nigeria or sold locally by another company, that chargeable oil for the purpose of this section shall be deemed to be exported from Nigeria or sold by that particular company."

17. Substitute for section 30 of the Principal Act, a new section "30" –

Substitution for section
30

"30. (1) Every company engaged in petroleum operations shall for each accounting period of the company make up accounts of its profits or losses and prepare the following particulars for the purpose of determining Petroleum Profits Tax –

- (a) a statement of accounts of its profits or losses;
 - (b) computation of its actual adjusted profit or loss and actual assessable profits of that period;
 - (c) in connection with the Second Schedule to this Act, a schedule showing –
 - (i) the residues at the end of that period in respect of its assets,
 - (ii) all qualifying petroleum expenditure incurred by it in that period,
 - (iii) the values of any of its assets disposed of in that period, and
 - (iv) the allowances due to it under that schedule for that period;
 - (d) a computation of its actual chargeable profits of that period;
 - (e) a statement of amounts repaid, refunded, waived or released to it, referred to in section 10 (2) of this Act, during that period;
 - (f) duly completed self- assessment form attested to by the principal officer of the company; and
 - (g) evidence of payment of the final instalment.
- (2) Every company engaged in petroleum operations shall with respect to any accounting period of the company and within five months after the expiration of that period, deliver to the Service a copy of its accounts, bearing an auditor's certificate, of that period, in accordance with the provisions of subsection (1) of this section and copies of the particulars referred to in subsection (1) of this section relating to that period with the copy of the delivered company

accounts and each copy of those particulars, shall contain a declaration signed by authorised officer of the company or by its liquidator, receiver or the agent of the liquidator or receiver, that the same is true and complete.

- (3) Notwithstanding the provisions of this section, every company which is yet to commence bulk sales or disposal of chargeable oil, shall file with the Service its audited accounts and returns –
- (a) within 18 months from the date of its incorporation, in the case of a newly incorporated company; and
 - (b) within five months after any period ending on 31st December of the following year, in the case of any other company, provided that where there is an interval between 31st December of the preceding year and the date on which the company commences the bulk sale or disposal of chargeable oil or condensate, the interval shall be deemed to form part of the preceding period.
- (4) A company which fails to comply with the provisions of subsection (2) or (3) of this section is liable to pay as penalty for late filing –
- (a) ₦10,000,000 on the first day the failure occurs and ₦2,000,000 for each and every subsequent day in which the failure continues; or
 - (b) other sum as may be prescribed by the Minister of Finance by order published in the Federal Government Gazette.”

18. Substitute for sections 51 and 52 of the Principal Act, new sections “51” and “52” –

Substitution for section 51 and 52

“51. Penalty for offences

- (1) A person who fails to comply with the provisions of this Act or any Regulations made under this Act for which no other penalty is specifically provided, shall be liable to an administrative penalty of N10,000,000, and where the default continues beyond a period stipulated by this Act or Regulations, the person shall be liable to a further administrative penalty of N2,000,000 for each day the default continues or such other sum as may, by order, be prescribed by the Minister of Finance.
- (2) Notwithstanding the provisions of subsection (1) of this section, a person who is found guilty of an offence under this Act or Regulations made under this Act for which no other penalty is specifically provided, shall, upon conviction, be liable to a fine of N20,000,000 or such other

sum as may, by order, be prescribed by the Minister of Finance, or to imprisonment for six months or to both fine and imprisonment.

(3) A person who –

- (a) fails to comply with the requirements of a notice served on him under this Act;
- (b) fails to comply with the provisions of section 30 of this Act;
- (c) without sufficient cause fails to attend or answer to a notice or summons served on him under this Act or having attended fails to answer any question lawfully put to him; or
- (d) fails to submit any return required to be submitted under sections 30 or 33 of this Act, shall be liable to administrative penalty prescribed under subsection (1) of this section or upon conviction, be liable to penalty prescribed under subsection (2) of this section.

(4) Any violation in respect of which a penalty is provided for in this section shall be deemed to occur in Nigeria.

52. Penalty for making incorrect accounts

(1) A person who without reasonable excuse –

- (a) makes up or causes to be made up any incorrect accounts by omitting or understating any profits or overstating any losses of which he is required under this Act to make up accounts,
- (b) prepares or causes to be prepared any incorrect schedule or statement required to be prepared under section 30 of this Act by overstating any expenditure or overstating any royalties or other sums or by omitting or understating any amounts repaid, refunded, waived or released, or
- (c) gives or causes to be given any false or misleading information in relation to any matter or thing affecting his liability to tax,

is liable to an administrative penalty of the higher of the sum of N15,000,000 and 1% of the amount of tax which has been undercharged in consequence of such incorrect account, schedule, statement or information or would have been so undercharged if the account, schedule, statement or information had been accepted as correct and shall, in addition, be liable for the appropriate tax which would have been charged.

- (2) Notwithstanding the provisions of subsection (1) (c) of this section, a person who gives or causes to be given any false or misleading information in relation to any matter or thing affecting his liability to tax commits an offence and upon conviction is liable to a fine of the higher of the sum of N15,000,000 and 1% of the amount of tax which has been undercharged in consequence of such incorrect account, schedule, statement or information, or would have been so undercharged if the account, schedule, statement or information had been accepted as correct and shall, in addition, be liable for the appropriate tax which would have been charged.
- (3) The Service may compound any offence under this Act by accepting a sum of money not exceeding the maximum fine specified for the offence and shall issue an official receipt for any money so received.”

19. Section 53 of the Principal Act is amended –

Amendment of section
53

(a) in subsection (1)(a), by inserting after the words “forges or”, the words “fraudulently alters or uses,”;

(b) in subsection (1)(b) (iii) by substituting for the phrase, “shall be guilty of an offence and shall be liable to a fine of ₦1,000 and treble the amount of tax for which the person assessable is liable under this Act for the accounting period in respect of or during which the offence was committed, or to imprisonment for six months or to both such fine and imprisonment”, the phrase,

“shall be liable to an administrative penalty of the higher of the sum of N15,000,000 and 1% of the amount of tax for which the person assessable is liable to under this Act for the accounting period in respect of or during which the act or omission occurred and shall, in addition, be liable for appropriate tax which would have been assessed and charged”; and

(c) by inserting after subsection (1) a new subsection “(1A)” –

“(1A) Notwithstanding the provisions of subsection (1) of this section, any person who does any of the acts or makes the omissions contained in subsection (1) of this section, commits an offence, and on conviction, shall, in addition to the appropriate tax which would have been assessed and charged, be liable to a fine of the higher of the sum of N15,000,000 and 1% of the amount of tax for which the person assessable is liable to under this Act for the accounting period in respect of or during which the offence was committed, or to imprisonment for six months or to both the fine and imprisonment”.

20. Section 55 of the Principal Act is deleted.

Deletion of section 55

PART VIII — STAMP DUTIES ACT

21. Section 89A of the Principal Act is amended by substituting for subsection (4), a new subsection “(4)” –

Amendment of section 89

“(4) Notwithstanding any formula that may be prescribed by any other law, the revenue accruing by virtue of the operation of this section, shall, on the basis of derivation, be distributed as follows -

- (a) 15% to the Federal Government and the Federal Capital Territory, Abuja;
- (b) 50% to the State Governments; and
- (c) 35% to the Local Governments.”

PART IX — VALUE ADDED TAX ACT

22. Section 7 of the Principal Act is amended by inserting after subsection (2), new subsections “(3) - (5)” –

Amendment of section

“(3) Where the Service is of the opinion that any disposition is not in fact given effect to or that any transaction which reduces or would reduce the amount of any tax payable is artificial or fictitious, it may disregard any such disposition or direct that such adjustments shall be made as respects liability to tax as it considers appropriate so as to counteract the reduction of liability to tax affected, or reduction which would otherwise be affected, by the transaction and any company concerned shall be assessable accordingly.

(4) For the purpose of this section “disposition” includes —

- (a) any trust, grant, covenant, scheme, agreement or arrangement; or
- (b) transactions between persons one of whom either has control over the other or, in the case of individuals, who are related to each other or between persons both of whom are controlled by some other person, shall be deemed to be artificial or fictitious if in the opinion of the Service or other relevant tax authority those transactions have not been made on terms which might fairly have been expected to have been made by persons engaged in the same or similar activities dealing with one another at arm’s length.

- (5) A taxpayer in respect of which any direction is made under this section, shall have a right of appeal in like manner as though such direction were an assessment”.

- 23.** Section 14 of the Principal Act is amended by substituting for subsection (3), a new subsection “(3)” – Amendment of section 14

“(3) The Service may appoint any person to withhold or collect the tax, and the person so appointed shall, on or before the 14th day of the following month, remit the tax so withheld or collected to the Service in the currency of the transaction”

- 24.** Section 16 of the Principal Act is amended by inserting after subsection (2), a new subsection “(3)” – Amendment of section 16

“(3) Where taxable goods imported into Nigeria were purchased through an online electronic or digital platform, operated by a non-resident supplier that has been appointed as agent of the Service for the collection of the tax, the importer shall at the point of clearing such goods, provide proof of such registration or appointment, and such other document as may be required by the Service, and such goods shall not be further subjected to the tax before clearing by the Nigerian Customs Service, pursuant to the necessary coordination on modalities between the Service and the Nigerian Customs Service.”

- 25.** Section 46 of the Principal Act is amended by substituting for the definition of “building”, a new definition of “building” – Amendment of section 46

“building” means any structure permanently affixed to land for all or most of the useful life of that structure and shall include, without limiting the generality of the foregoing, a house, garage, dwelling apartment, hospital and institutional building, factory, warehouse, theatre, cinema, store, mill building and similarly fixed structure affording protection and shelter, but excludes any fixtures or structures that can easily be removed from such land, such as radio and television masts, transmission lines, cell towers, vehicles, mobile homes, caravans and trailers.

PART X — TERTIARY EDUCATION TRUST FUND (ESTABLISHMENT ETC) ACT

- 26.** Section 1(2) of the Principal Act is amended by substituting for the figure “2.5%”, the figure “3%”. Amendment of section

PART XI — CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT

27. Section 22 of the Principal Act is amended by substituting for subsection (4), a new subsection “(4)” – Amendment of section 22

“(4) Any public officer who, in the discharge of his official duties awards or signs any contract without budget provision, administrative approvals and procurement plan, shall be guilty of an offence under this Act and on conviction be liable to three years imprisonment or a fine of ten million Naira.”

PART XII — PUBLIC PROCUREMENT ACT

28. Section 16 of the Principal Act is amended in subsection (1) by substituting for paragraph (b), a new paragraph “(b)” – Amendment of section 16

“(b) based only on procurement plans supported by prior budgetary appropriations and no procurement proceedings shall be formalised until the procuring entity has ensured that there is approved procurement plan, subject to the threshold in the regulations made by the Bureau as well as guidelines issued by the Minister of Finance, has obtained a “Certificate of ‘No Objection’ to Contract Award” from the Bureau.”

PART XII — MINISTRY OF FINANCE (INCORPORATED) ACT

29. Section 3 of the Principal Act is amended by inserting new subsections “(3)”, “(4)” and “(5)” — Amendment of section 3

“(3) There shall be established for the corporation, a Governing Council, an Executive Board, and a Management Team, as may be required, which bodies shall be appointed by the President on the recommendation of the Minister responsible for Finance, for the good governance, administration, strategic direction, and day to day management of the corporation.

(4) The corporation shall develop, adopt and, as appropriate from time to time, amend, revoke or supplement appropriate regulations, codes, internal guidelines and procedures consistent with this Act, in furtherance of the corporation’s objects and in connection with the performance of any of the corporation’s functions under this Act, including without limitation a manual of policies and procedures.

(5) The corporation’s initial regulations, internal guidelines and procedures, and any subsequent material change or supplement

thereto shall be adopted only after consultation with the Minister responsible for Finance.”

- 30.** The provisions of this Act shall take effect from 1 May, 2023 or such other date that shall be indicated by the National Assembly by law, or by the President of the Federal Republic of Nigeria by assent or order. Effective date
- 31.** This Act may be cited as the Finance Act, 2023. Citation

I, CERTIFY, IN ACCORDANCE WITH SECTION 2 (1) OF THE ACTS AUTHENTICATION ACT, CAP. A2, LAWS OF THE FEDERATION OF NIGERIA, 2004 THAT THIS IS A TRUE COPY OF THE BILL PASSED BY BOTH HOUSES OF THE NATIONAL ASSEMBLY



SANI MAGAJI TAMBAWAL, *fca*
CLERK TO THE NATIONAL ASSEMBLY

26th
.... DAY OF *May*, 20 *28*

SCHEDULE TO THE FINANCE BILL, 2023

SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENTS OF THE BILL	DATE PASSED BY THE SENATE	DATE PASSED BY THE HOUSE OF REPRESENTATIVES
Finance Bill, 2023	An Act to amend relevant tax, excises and duty statutes in accordance with the macroeconomic policy reforms of the Federal Government, and make further provisions in specific laws in connection with the public financial management of the Federation; and for related matters.	This Bill amends relevant tax, excises and duty statutes in accordance with the macroeconomic policy reforms of the Federal Government, and makes further provisions in specific laws in connection with the public financial management of the Federation.	3rd May, 2023	24th May, 2023

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.


SANI MAGAJI TAMBAWAL, fca
 Clerk to the National Assembly

25th
 Day of May, 2023


MUHAMMADU BUHARI, GCFR

President of the Federal Republic of Nigeria

28th
 Day of May, 2023

I ASSENT.