

Newsletter & Thought Leadership (2026)

We are pleased to share some of our highly valued insights contributed by SPAACO esteemed professionals, covering diverse sectors and legal developments, to empower you with the knowledge you need to make informed decisions and stay ahead of the competition in your industry.

Our Firm's contribution towards Nigeria's evolving legal landscape consists of diverse issues surrounding multiple sectors in the previous year. With the compilation of regulatory changes, news updates, analysis of case studies and comprehensive review of laws and legal issues, the articles offer legal and cogent perspective on strategies and solutions to navigate the complexities of today's legal environment and assist in resolving the challenges of tomorrow. Our Mission is to empower you with clarity and confidence as you carry on business and adapt to the legal change that comes with it.

Thank you for trusting us as your legal partner and for your continued patronage. We value your feedback, and encourage you to share any comments or additional information on any of the topics addressed in the newsletter. We look forward to launching new initiatives, achieving greater milestones and strengthening our collaboration in 2026 and beyond.

Mondaq **Spotlight**

Featured Authors



Magnus Ejelonu
Associate Partner

The Continuing Harm and Continuing Tortious Acts Conundrum: Insights from Jalla v. Shell Int'l Trading & Shipping Co. Ltd. and its Implications for Oil Spill Compensation Litigation in Nigeria.

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Olukolade Ehinmosan
Senior Associate

Nigerian Tax Issues: A New Regulatory Order for Virtual/Digital Assets in Nigeria: Understanding the Implications of the Tax Reform Acts.

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Kenechukwu Chibueze
Associate

Can the Sovereign Green Bonds Deliver on Nigeria's Sustainable Infrastructure Targets?

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Chisom Ofoma
Associate Trainee

Architectural Works and Intellectual Property Laws in Nigeria.

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Chidumebi Nwosu
Associate

The Legality of the Use of Publicly Available Information for AI Training.

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Connecting knowledge & people

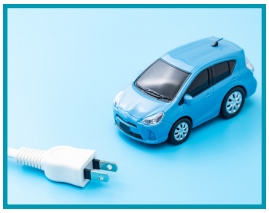


REPOSTS, RESHARES, RETWEETS AND VILE COMMENTS ON A DEFAMATORY OR LIFE-THREATENING SOCIAL MEDIA POST: THE IMPLICATIONS OF THE HARMAN V. STRYDOM CASE FOR NIGERIA'S DIGITAL LANDSCAPE.

David Essien
Senior Associate

Talk is cheap but the liberty to create a social media account and surf the internet is not a universal license to contribute to or escalate reputational or physical harm. This is because the right to freedom of expression is not a free-for-all or an uncircumscribed legal bonus. Like all rights, it has circumscriptions...

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SETTING UP AN ELECTRIC VEHICLES (EVS) BUSINESS IN NIGERIA: KEY LAWS, POLICIES, INSTITUTIONS, AND SOCIO-ECONOMIC CONSIDERATIONS.

Felix Uzoma
Associate

In just days, our planet's population will cross a new threshold. The 8 billionth member of our human family will be born. This milestone puts into perspective what this climate conference is all about...

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THE RULE ON INADMISSIBILITY OF DOCUMENTS MARKED "WITHOUT PREJUDICE": EXTENT OF APPLICATION AND LIMITATIONS TO THE RULE.

Mohammedgazaal Abudu
Graduate Trainee

Most times parties to a dispute engage in negotiations to settle their disputes out of court before ultimately resorting to litigation. During such negotiations parties often make concessions, admissions and compromises which may be detrimental to their legal position or rights...

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SHAMED FOR DEBT: ANALYSIS OF DEFAMATION AND THE JUDICIAL REDRESS AGAINST LOAN APP HARASSMENT IN THE CASE OF MR. PETER ODANG ENYIGWE V. FASTCREDIT LIMITED & 2 ORS.

David Essien
Senior Associate

The digital shaming and/or digital defamation of debtors by Loan Apps and other categories of Digital Money Lenders ("DMLs") in Nigeria is on the rise. Loan Apps have weaponized "shame" as a tool for debt collection in the digital debt market and this neoteric debt recovery strategy calls for a legal exploration of the judicial protections available to debtors battling with Loan App defamation and questionable debt recovery strategies...

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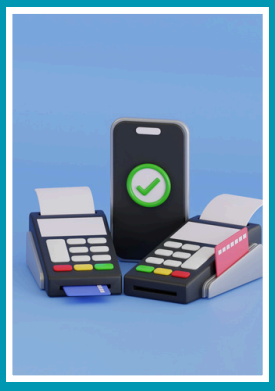


LIMITATION OF ACTION: RECONCILING THE DECISIONS IN N.R.M.A.F.C. V. JOHNSON AND IDACHABA V. UNIVERSITY OF AGRICULTURE, MAKURDI, ON THE APPLICABILITY OF THE PUBLIC OFFICERS PROTECTION ACT TO EMPLOYMENT CONTRACTS IN NIGERIA,

Ahmad Dasuki
Associate

The law of limitation of action/limitation period plays a central role in litigation by prescribing the time within which claims must be instituted. It aims to ensure finality, prevent stale claims, and promote fairness in adjudication, as it prevents the right of action from inuring in perpetuity...

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INVALIDITY OF A POST-NO-DEBIT ORDER FROM A COURT WITHOUT JURISDICTION AND SUNDRY ISSUES: A CRITIQUE OF THE COURT'S DECISION IN EMMANUEL CHIDERA ONUEGBU V. MONIEPOINT MICROFINANCE BANK LIMITED

David Essien
Senior Associate

On 26th September, 2024, the High Court of the Federal Capital Territory ("FCT") delivered judgment in the case of Emmanuel Chidera Onuegbu v. Moniepoint Microfinance Bank Limited ("Onuegbu's Case"),2 and resolved that the Fundamental Human Rights of the Applicant to own movable and immovable properties in any part of Nigeria was eviscerated by the Post-No-Debit ("PND") restriction placed on the Applicant's Bank Accounts by the Respondent.

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THE CONTINUING HARM AND CONTINUING TORTIOUS ACTS CONUNDRUM: INSIGHTS FROM JALLA V. SHELL INT'L TRADING & SHIPPING CO. LTD. AND ITS IMPLICATIONS FOR OIL SPILL COMPENSATION LITIGATION IN NIGERIA.

Magnus Ejelonu
Associate Partner

On the issue of the applicability of statutes of limitation in statutory oil spill compensation claims, Nigerian courts have equivocated between three mutually contradictory positions regarding the concept of continuing torts…

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WHO REGULATES OUTDOOR ADVERTISING IN NIGERIA? A REVIEW OF MASSILIA MOTORS LTD V. ADVERTISING REGULATORY COUNCIL OF NIGERIA AND GODEC POWER NIGERIA LTD V. ATTORNEY GENERAL OF THE FEDERATION & ADVERTISING REGULATORY COUNCIL OF NIGERIA.

Ahmad Dasuki
Associate

The enactment of the Advertising Regulatory Council of Nigeria Act2 (the ARCON Act) marked a significant expansion of federal involvement in the regulation of advertising in Nigeria. Replacing the Advertising Practitioners Council of Nigeria (APCON), ARCON was vested with wide-ranging powers to regulate advertising practice

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TRADE UNIONISM IN NIGERIA: THE DANGOTE REFINERY AND PENGASSAN DISPUTE IN PERSPECTIVE

Emmanuel Bassey
Senior Associate

Adedolapo Akano
Associate

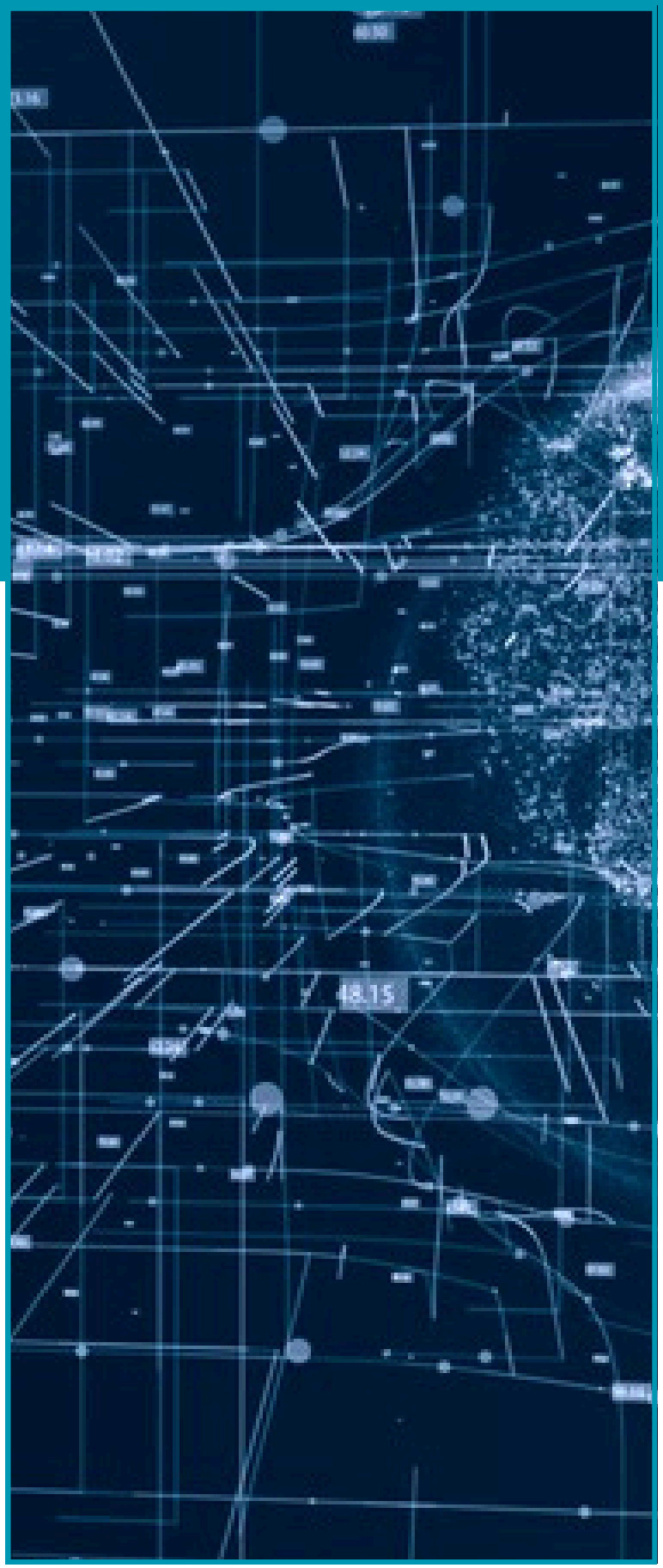
Trade unions have historically played a crucial role in advocating workers' rights and enhancing working conditions around the world. In Nigeria, trade unionism has been a prominent aspect of the labour landscape, particularly in the public sector, where unions have significantly contributed to negotiating better conditions for employees and shaping labour policies..

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SPA Ajibade & Co.
Legal Practitioners, Arbitrators and Notaries Public

PRACTICAL PERSPECTIVES ON THE USE OF AI BY THE NIGERIAN JUDICIARY

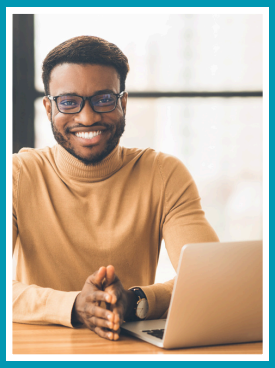
Dr. Babatunde Ajibade
Managing Partner



Artificial intelligence (AI) has emerged as a groundbreaking force, sparking a new wave of development that is fundamentally transforming industries worldwide. From healthcare to finance, AI is reshaping how we work, make decisions, and interact with the world around us.

The legal profession, an industry traditionally built on precedent and human expertise, is not immune to this technological revolution...

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ASSESSING THE IMPLICATION OF GAID IMPLEMENTATION FOR SMALL AND MEDIUM-SIZED ENTERPRISES (SMES) IN NIGERIA

Idorenyin Ekpenyong
Associate

The enactment of the Nigeria Data Protection Act marked a pivotal step in strengthening the nation's data governance framework, creating clear structures for safeguarding personal data and promoting accountability among data controllers and processors…

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YOUR CCTV'S GAZE MUST END AT THE BOUNDARY: INTERPRETING NDERITU & ANOR. V. KARUNGO & ANOR. AND ITS SIGNIFICANCE FOR DATA PROTECTION AND PRIVACY IN NIGERIA.

David Essien
Associate

We live in a society where Closed-Circuit Televisions ("CCTVs") are now a common sight in residential homes, commercial and retail locations, office and industrial sites, places of worship, parks, schools, and public spaces…

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DIGITAL ACCESS WITHOUT DIGITAL AWARENESS: BRIDGING THE GAP BETWEEN DATA LITERACY AND DATA PROTECTION LAWS IN NIGERIA.

Chisom Ofoma
Associate Trainee

In Nigeria, despite the establishment of legal frameworks such as the Nigeria Data Protection Act (NDPA) 2023 and the General Application and Implementation Directive (GAID), 2025, a substantial portion of the population remains uneducated and uninformed about the data protection laws…

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AN EVALUATION OF DATA SUBJECT ACCESS REQUEST (DSAR) IN ORGANIZATIONS

Maryam Abdulsalam
Associate

In ensuring the effective protection of personal information, data subjects have a range of rights over their personal data that are recognized by privacy laws and regulations…

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TRUE-SALE SECURITISATION IN THE LEGAL CONTEXT.

Kenechukwu Chibueze
Associate

Due to certain accounting and legal reasons, companies seeking to maintain liquidity and therefore keep business afloat, may choose to take only financial measures incurring of limited financial liability…

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CAN THE SOVEREIGN GREEN BONDS DELIVER ON NIGERIA'S SUSTAINABLE INFRASTRUCTURE TARGETS?

Kenechukwu Chibueze
Associate

Nigeria and other state parties to the Paris Agreement are required to submit their national climate action plans, known as Nationally Determined Contributions ("NDCs"), which outline how they plan to reduce greenhouse gas emissions to help meet the Paris Agreement's global goal of limiting temperature rise to 1.5 °C and adapt to the impacts of climate change.

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COMPLIANCE PITFALLS IN PRIVATE PLACEMENTS IN NIGERIA AND HOW TO AVOID THEM.

Mindy Okibe
Associate

Private placements have become a well-used method for raising capital in Nigeria. They offer both start-ups and established companies an opportunity to secure funding without undergoing the highly regulated process associated with public offerings…

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BONDS VS. COMMERCIAL PAPERS: EXAMINING KEY ROLES AND DIFFERENCES IN NIGERIAN FINANCIAL MARKETS.

Margaret Azimi
Associate Trainee

Roliat Yinusa
Graduate Trainee

The Nigerian financial market, which plays a significant role in the economy, mostly depends on debt instruments to support corporate and sovereign goals, manage liquidity, and promote economic growth.

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THE LEGAL IDENTITY OF DEBT INSTRUMENTS: FROM PROMISE TO ENFORCEABLE RIGHT.

Oluwakemi Babalola
Undergraduate Trainee

Financial promises play a significant role in economic activities and must be supported by appropriate legal frameworks to ensure their validity and enforceability. A debt instrument is one of those financial promises whose real value is derived from its contractual character…

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IS THE PARTY OVER? HOW DJS, ARTISTS, AND THE LAW ARE COLLIDING IN NIGERIA.

Oluwatodimu Buraimoh
Graduate Trainee

The Director-General of the Nigerian Copyright Commission (NCC) recently issued a public advisory in Abuja warning DJs (Disc Jockeys) against playing other people's music in public without proper authorisation or licensing…

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TRANSITIONING FROM PEN TO PROTECTION: NAVIGATING AUTHORS' RIGHTS UNDER THE COPYRIGHT ACT IN NIGERIA.

Jennifer Onuoha
Associate

The right to create is the cornerstone of cultural, intellectual and technological advancement. In a world driven by innovation and storytelling, authors stand at the heart of expression-shaping society through words…

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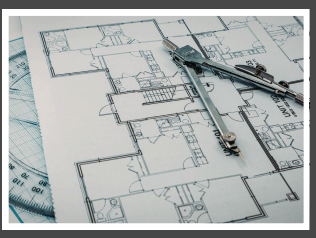


AI AND FOLKLORE UNDER NIGERIAN LAW: LEGAL AND ETHICAL GUIDE FOR A SUSTAINABLE CREATIVE ECONOMY

Oluwatodimu Buraimoh
Graduate Trainee

Nigeria's rich and culturally expressed heritage like the oral tales, music, dances, art, and designs passed down through generations is not in the public domain.

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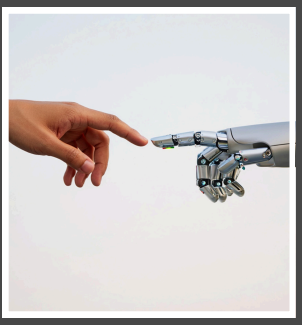


ARCHITECTURAL WORKS AND INTELLECTUAL PROPERTY LAWS IN NIGERIA

Chisom Ofoma
Associate Trainee

Architecture occupies a unique intersection between creative expression and functional design, embodying both artistic innovation and utilitarian purpose.

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PATENTING ARTIFICIAL INTELLIGENCE (AI) INNOVATIONS IN NIGERIA: NAVIGATING LEGAL UNCERTAINTIES IN THE NEW TECHNOLOGY ERA.

Idorenyin Ekpenyong
Associate

Artificial Intelligence (AI) is transforming the global innovation landscape, driving breakthroughs in industries ranging from healthcare and finance to agriculture and creative design.

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PARALLEL IMPORTATION IN NIGERIA: HIDDEN THREATS TO BRAND INTEGRITY AND INTELLECTUAL PROPERTY RIGHTS.

Idorenyin Ekpenyong
Associate

Under international exhaustion, once goods are lawfully sold anywhere in the world by the trademark owner or with their consent, the owner's rights over those goods are exhausted globally.

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HIGHLIGHTS OF CHANGES UNDER THE TAX REFORM ACTS: TAXATION OF PROFESSIONAL SERVICES

Olukolade Ehinmosan
Senior Associate

A few weeks ago, we published an article demystifying the changes in the tax dispute resolution processes occasioned by the tax reform Acts which will come into effect from the first day of 2026…

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IF 'THE NIGERIAN GOVERNMENT-OWNED REFINERIES' WERE A PRIVATE BUSINESS

Mr. Peter Olalere
Associate Partner

Felix Uzoma
Associate

If the Nigerian government-owned refineries were private businesses, the refineries would have been voluntarily wound up, liquidated, acquired by or merged with other viable refineries…

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COMING FULL STREAM OF DEREGULATION AND PRIVATISATION OF THE NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM SECTORS.

Mr. Peter Olalere
Associate Partner

David Essien
Associate

Becky Nwaroh
Associate

Nigeria is blessed with abundant crude oil, but Nigerians are yet to see economic growth that matches the vast oil revenues generated by the country…

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NIGERIAN TAX ISSUES: A NEW REGULATORY ORDER FOR VIRTUAL/DIGITAL ASSETS IN NIGERIA: UNDERSTANDING THE IMPLICATIONS OF THE TAX REFORM ACTS

Olukolade Ehinmosan
Senior Associate

Kenechukwu Chibueze
Associate

The new tax reform Acts and the Investment and Securities Act, 2025 ("ISA") have each introduced transformative reforms within Nigeria's fiscal and investment sectors…

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UNDERSTANDING THE TAXATION OF INCOME OF EMPLOYEES UNDER THE TAX REFORM ACTS

Olukolade Ehinmosan
Senior Associate

The recent tax reform laws have significantly reshaped how employees' income is taxed in Nigeria, introducing new bands and reliefs, and clarifying existing ones to promote economic fairness and tax compliance…

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INDIVIDUAL TAX RESIDENCY AND IMPLICATIONS UNDER THE TAX REFORM ACTS.

Olukolade Ehinmosan
Senior Associate

The fact that the new tax reform laws are predicted to improve Nigeria's tax competitiveness indicates that there is a real need for an evaluation of the subject of tax residency…

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ADVISORY OPINION OF INTERNATIONAL COURT OF JUSTICE ON OBLIGATIONS OF STATES IN RESPECT OF CLIMATE CHANGE

Emmanuel Bassey
Senior Associate

On 23rd July 2025 the International Court of Justice (ICJ) gave an advisory opinion on the obligations of states in respect of climate change. In the advisory opinion, the United Nations top court determined that States…

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TAX REFORM, CLIMATE RISK AND ENVIRONMENTAL SILENCE IN NIGERIA'S 2025 TAX ACT

Felix Uzoma
Associate

Taxation has increasingly been recognised as a powerful regulatory instrument capable of influencing environmentally significant behaviour. Tax systems are being effectively redesigned to discourage pollution, internalize…



UNDERSTANDING THE DOMESTIC CRUDE OIL SUPPLY OBLIGATION FRAMEWORK IN NIGERIA.

Magnus Ejelonu
Associate Partner

Damilola Akinsanya
Senior Associate

There has been no love lost between Dangote Petroleum Refinery and Petrochemicals Limited ("Dangote Refinery") and the upstream and midstream petroleum regulators—Nigerian Upstream Petroleum Regulatory Commission ("NUPRC") and Nigerian Midstream and Downstream Petroleum Regulatory Authority…

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REGULATORY GUIDELINES GOVERNING THE NIGERIA 2025 PETROLEUM LICENSING ROUND.

Magnus Ejelonu
Associate Partner

Damilola Akinsanya
Senior Associate

The 2025 petroleum licensing round announced by the Nigerian Upstream Petroleum Regulatory Commission ("the NUPRC" or "the Commission") is the third of such licensing rounds since the enactment of the Petroleum Industry Act, 2021 ("the PIA")…

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POLITICAL RISKS IN THE NIGERIAN ENERGY SECTOR: PATHWAY FOR REFORM" FOR YOUR REVIEW.

Opeyemi Ojebode
Associate

Nigeria's energy sector spans the oil and gas industry, the power sector, and the growing renewable energy industry. As a major oil and gas producer, hydrocarbon exports are the mainstay of the Nigerian economy. Away from oil, Nigeria has vast deposits of other energy resources such as coal and wood fuel and flow energy sources (wind, tidal and hydro)…



HIGHLIGHT OF DISPUTE RESOLUTION PROVISIONS UNDER THE 2025 TAX REFORM ACTS.

Olukolade Ehinmosan
Senior Associate

Jonah Kings
Graduate Trainee

Tovia Abohwo
Undergraduate Trainee

A few weeks ago, we published an article demystifying the changes in the tax dispute resolution processes occasioned by the tax reform Acts which will come into effect from the first day of 2026…

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SURROGACY AS A PATHWAY TO MODERN DEVELOPMENT IN NIGERIA: THE NECESSITY OF A LEGAL FRAMEWORK.

Titilayo Olukorede
Undergraduate Trainee

Talking about surrogacy in Nigeria is equivalent to talking about hope trapped in uncertainty Science has made it possible for couples battling infertility to have children through assisted reproductive technology, but Nigeria's silence on clear laws has left the practice vulnerable to abuse, stigma and confusion....

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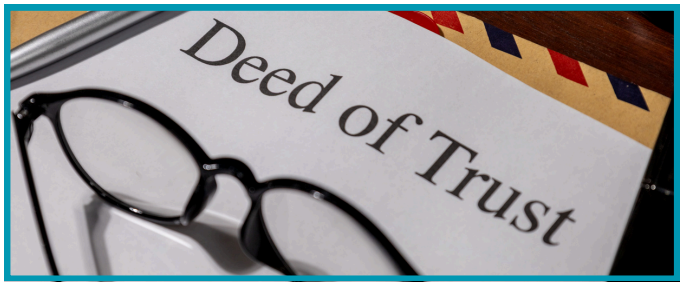


THE ROLES AND RESPONSIBILITIES OF PERSONAL REPRESENTATIVES IN ESTATE ADMINISTRATION.

Tolulope Adeyemi
Associate

Upon the death of a person, the management and administration of all their assets do not just hang in abeyance. Instead, this responsibility for handling the affairs falls on the personal representatives of the deceased. Black's Law Dictionary defines a personal representative as a person who manages the affairs of another as a result of incapacity or death…

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THE UNSPOKEN GIFT: UNDERSTANDING SECRET TRUSTS IN A NIGERIAN CONTEXT.

Tolulope Adeyemi
Associate

Trust is the most valuable invention of equity, particularly in the way it creates a vehicle by which the management of a property could be reposed in an entity different from the entity for which the enjoyment of the property is meant.

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NIGERIA DATA PROTECTION COMMISSION COMMENCES FULL IMPLEMENTATION OF GAID, 2025.

Intellectual Property Department.

On March 20th, 2025, the Nigeria Data Protection Commission, exercising its powers under section 61 of the Act, issued the General Application and Implementation Directive (GAID) 2025…

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NIGERIA COPYRIGHT COMMISSION (NCC) ISSUES NEW COPYRIGHT (COLLECTIVE MANAGEMENT) REGULATIONS 2025

Intellectual Property Department.

On January 28, 2025, the Nigeria Copyright Commission (NCC), in the exercise of its powers under the Act, published the newly gazetted Collective Management Regulations, 2025.This regulation repeals and replaces the 2007 Regulation…

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NCC LAUNCHES GUIDELINES ON CODE OF CORPORATE GOVERNANCE FOR THE TELECOMMUNICATION INDUSTRY IN NIGERIA.

Intellectual Property Department.

In a move to strengthen corporate governance practices across the telecommunications sector, the Nigerian Communications Commission (NCC) on Wednesday…

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NITDA LAUNCHES THE NATIONAL DIGITAL TRUSTMARK REGULATORY UPDATE

Intellectual Property Department.

The National Information Technology Development Agency (NITDA), in collaboration with the Nigerian Association of Chambers of Commerce, Industry, Mines and Agriculture (NACCIMA) and GIZ PeCI Nigeria, on 17 October 2025, launched the National Digital Trustmark…

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LAGOS STATE CRACKDOWN ON 176 ILLEGAL ESTATES: LEGAL PROVISIONS AND A PATH TO COMPLIANCE.

Real Estate Department.

In furtherance of its policies aimed at sustainable urban development, the Lagos State Government (LASG) recently declared 176 estates illegal for operating without mandatory planning permits…

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THE IMPERATIVE OF DIGITAL CORPORATE BRANDING IN TODAY'S NIGERIAN LEGAL INDUSTRY.

Yakub Hammed
PA to the Managing Partner

The Nigerian legal market has many firms offering similar services (corporate, litigation, arbitration, intellectual property etc.). Digital corporate branding allows firms to differentiate from the competition based on niche expertise, values, culture and thought leadership...

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CLOSING COMMUNICATION DIVISION: IMPROVING STAFF AND MANAGEMENT ENGAGEMENT IN MODERN LAW FIRMS.

Justina Olayinka
Legal Secretary

Communication in modern law firms involves the process of sharing information, ideas, and understanding among staff working within the same law firm to achieve common goals.

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EVALUATING EMPLOYEE PRODUCTIVITY THROUGH PERFORMANCE EVALUATION (PART ONE)

Justina Olayinka
Legal Secretary

Performance evaluation is the process of measuring how effectively and efficiently an employee carries out their job responsibilities. It can be likened to holding up a mirror to reflect on one's work, reviewing assigned tasks, identifying areas for improvement, and exploring ways to better contribute to the organization's overall goals...

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EVALUATING EMPLOYEE PRODUCTIVITY THROUGH PERFORMANCE EVALUATION [PART TWO]

Justina Olayinka
Legal Secretary

Performance evaluation is the process of measuring how effectively and efficiently an employee carries out their job responsibilities. It can be likened to holding up a mirror to reflect on one's work...

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