



SENATOR DINO MELAYE LAW FIRM

Legal Practitioners & Consultants



15TH DECEMBER 2025

The Clerk
National Assembly
National Assembly Complex
Three Arms Zone
Abuja
Nigeria.
Sir,

**PRE-ACTION NOTICE OF INTENTION TO SUE THE NATIONAL ASSEMBLY
PURSUANT TO SECTION 21 OF THE LEGISLATIVE HOUSES (POWERS AND
PRIVILEGES) ACT, CAP L12, LFN 2004**

We are Legal Practitioners to our Client, Distinguished Senator Dino Daniel Melaye a Nigerian citizen and taxpayer, and we hereby issue this statutory Pre-Action Notice in compliance with section 21 of the Legislative Houses (Powers and Privileges) Act, 2018.

TAKE NOTICE that our Client shall, upon the expiration of three (3) months from the date of service of this Notice, commence an action against the National Assembly before a court of competent jurisdiction.

FACTS GIVING RISE TO THE INTENDED ACTION

1. The National Assembly enacted the Nigeria Tax Act and Nigeria Tax Administration Act of both 2025, which contains provisions relating to the imposition, administration, collection, and distribution of Value Added Tax (VAT).
2. The said VAT provisions purport to vest legislative and administrative authority over VAT in the Federal Government and its agencies.
3. VAT is not provided for under the Exclusive Legislative List or the Concurrent Legislative List in the Second Schedule to the Constitution of the Federal Republic of Nigeria 1999 (as amended).
4. By virtue of section 4(7) of the Constitution, matters not included in the Exclusive or Concurrent Legislative Lists fall within the residual legislative competence of the States.
5. By section 1(3) of the Constitution, any law inconsistent with the provisions of the Constitution is void to the extent of its inconsistency.

6. The VAT provisions of the Nigeria Tax Act and The Nigeria Tax Administration Act 2025 are therefore unconstitutional, ultra vires, null and void.

CONSTITUTIONAL AND STATUTORY BASIS

This intended action shall be founded on the following provisions of law:

- a. Sections 1(1) and 1(3) of the Constitution of the Federal Republic of Nigeria 1999 (as amended);
- b. Sections 4(2) and 4(7) of the Constitution;
- c. Section 162(1) of the Constitution;
- d. Section 21 of the Legislative Houses (Powers and Privileges) Act, Cap L12, LFN 2004.

RELIEFS TO BE SOUGHT

Unless the unconstitutional provisions are withdrawn, our Client shall seek the following reliefs:

1. **A DECLARATION** that by virtue of the provisions of section 4(2)(4)(a) of the Constitution of the Federal Republic of Nigeria, the 1st and 2nd Defendant lacks the powers to legislate over **Value Added Tax**
2. **A DECLARATION** that the 1st and 2nd Defendants have no constitutional authority to impose and administer value added tax.
3. **A DECLARATION** that the legislation of the 1st Defendant on value added tax is unconstitutional; hence, it is null and void.
4. **A DECLARATION** that Section 3(1)(a)(v) of in the Nigerian Tax Administration Act (2025) are void, except same is provided for by the constitution..
5. **A DECLARATION** that only the House of Assembly of States has the constitutional powers to legislate on value added tax.
6. **A DECLARATION** that the VAT provisions in the Nigeria Tax Act, 2025 are inconsistent with provisions of section 4 of the Constitution of the Federal Republic of Nigeria 1999(as amended 2011).
7. **A DECLARATION OF PERPETUAL INJUNCTION** restraining the Defendants by themselves, servants, agents , privies or howsoever , from demanding, enforcing or otherwise in any manner dealing with Value Added Tax;
 - a. In or for any state of the federation (except through the state Government or agencies lawfully empowered by the state Government to administer and impose VAT under existing State VAT legislation.

8. AN ORDER directing the Defendants to refund forthwith to the affected State Governments all sums collected by them pursuant to section 3(1)(a)(v) of the Nigerian Tax Administration Act 2025 as VAT


AND FOR SUCH AND FURTHER ORDERS this honourable court deems fit to make in the circumstance of this case.

DEMAND

In the interest of constitutional compliance and avoidance of unnecessary litigation, our Client demands the immediate suspension and repeal of the VAT provisions contained in the Nigeria Tax Reform Act 2025.

TAKE FURTHER NOTICE that failure to comply with this demand within three (3) months from the date of service of this Notice shall result in the commencement of legal proceedings without further notice.

Yours faithfully,



**IGHODALO ANTHONY AIGBOBO
SENIOR ASSOCIATE
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