

Legalify

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22nd December, 2024

The Clerk,
National Assembly of the Federal Republic of Nigeria
National Assembly Complex,
Three-Arms Zone, Abuja.

Dear Sir,

**PRE-ACTION NOTICE PURSUANT TO SECTION 21 OF THE
LEGISLATIVE HOUSES (POWERS AND PRIVILEGES) ACT, AND
REQUEST FOR INFORMATION PURSUANT TO FREEDOM OF
INFORMATION ACT**

We act as Solicitors for Lawyers for Civil Liberty (LACIVLER Development Foundation) and its members; Mr. Emmanuel Orjih; and other concerned Nigerians (hereinafter collectively referred to as "our Clients"). This letter serves as a pre-action notice pursuant to Section 21 of the above-stated law and also as a request under the Freedom of Information Act.

Serious public and institutional concerns, reports and evidence have arisen that the **Tax Laws 2025 as gazetted, and to be enforced, are altered and not identical to the Bill jointly harmonised and passed by both the Senate and the House of Representatives.** Where the authenticity, content, and legislative integrity of a tax statute are in dispute, its enforcement raises grave constitutional questions of **certainty, legality, and due process**, particularly as tax liability affects proprietary rights.

Accordingly, and without prejudice to any action our client may commence, we respectfully request, pursuant to the Freedom of Information Act, that the National Assembly through your office **produce and disclose the final harmonised Bill (and Certified True Copies)** jointly agreed to and passed by both Chambers.

Beyond disclosure, we respectfully demand the National Assembly **take corrective institutional steps to re-pass the Bills afresh or re-present the authentic**

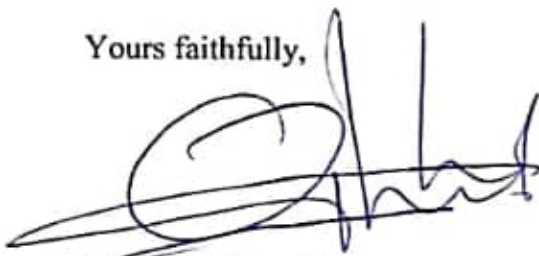
harmonised Bill to Mr. President, so that the law enforced against taxpayers reflects precisely what Parliament passed.

Take Notice that the issues which our client is constrained to raise, and which any ensuing action will necessarily place before the court, include, but are not limited to:

1. **A Declaration** that a law whose authenticity, content, or legislative integrity is in dispute, including where the gazetted version differs from the harmonised version passed by both Chambers of the National Assembly, **cannot lawfully serve as the basis for determining tax liability.**
2. **A Declaration** that the President or any other organ, body, institution or parastatal of government **cannot validly act upon, implement, or enforce a law materially altered after passage without breaching the constitutional separation of powers or legislative intent.**
3. **A Declaration** that, having regard to the relevant provisions of the Constitution, a purported law passed by the National Assembly **cannot be validly enforced where the version gazetted materially differs from the version debated, harmonised, and passed by both Chambers.**
4. **A Declaration** that the National Assembly **retains the responsibility to ensure that the text presented for presidential assent fully reflects the harmonised Bill passed by both Houses, and that failure to do so affects the law's validity and enforceability.**
5. **A Declaration** that citizens and taxable individuals **cannot be lawfully required to comply with or pay taxes under a law whose legislative authenticity and integrity are in legitimate doubt, and that such enforcement offends constitutional rights, including the right to protection of property, due process, and other rights recognized under the Constitution and other applicable laws.**

Please accept the assurances of our highest professional regards.

Yours faithfully,



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