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2022 No. 14

*Money Laundering
(Prevention and Prohibition) Act, 2022*

**MONEY LAUNDERING
(PREVENTION AND PROHIBITION) ACT, 2022**



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**MONEY LAUNDERING
(PREVENTION AND PROHIBITION) ACT, 2022**

ACT No. 14

AN ACT TO REPEAL THE MONEY LAUNDERING (PROHIBITION) ACT, No. 11, 2011 AND ENACT THE MONEY LAUNDERING (PREVENTION AND PROHIBITION) ACT, 2022 TO PROVIDE COMPREHENSIVE LEGAL AND INSTITUTIONAL FRAMEWORK FOR THE PREVENTION AND PROHIBITION OF MONEY LAUNDERING IN NIGERIA, ESTABLISH THE SPECIAL CONTROL UNIT UNDER THE ECONOMIC AND FINANCIAL CRIMES COMMISSION ; AND FOR RELATED MATTERS.

[12th Day of May, 2022] Commence-
ment.

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

PART I—OBJECTIVES OF THIS ACT

1.—(1) The objectives of this Act are to—

Objectives.

(a) provide for an effective and comprehensive legal and institutional framework for the prevention, prohibition, detection, prosecution and punishment of money laundering and other related offences in Nigeria ;

(b) strengthen the existing system for combating money laundering and related offences ;

(c) make adequate provisions to prohibit money laundering ;

(d) expand the scope of money laundering offences and provide appropriate penalties ; and

(e) establish the Special Control Unit Against Money Laundering under the Economic and Financial Crimes Commission for effective implementation of the money laundering provisions of the Act in relation to the designated non-financial businesses and professions.

PART II—PROHIBITION OF MONEY LAUNDERING

2.—(1) No person or body corporate shall, except in a transaction through a financial institution, make or accept cash payment of a sum exceeding—

Limitation to make or accept cash payment.

(a) ₦5,000,000 or its equivalent, in the case of an individual ; or

(b) ₦10,000,000 or its equivalent, in the case of a body corporate.

(2) A person shall not conduct two or more transactions separately with one or more financial institutions or designated non-financial businesses and professions with intent to—

(a) avoid the duty to report a transaction which should be reported under this Act ; and

(b) breach the duty to disclose information under this act by any other means.

Duty to report international transfer or transportation of funds, securities and cash.

3.—(1) A transfer to or from a foreign country of funds or securities by a person or body corporate including a money service business of a sum exceeding US\$10,000 or its equivalent shall be reported to the Unit, Central Bank of Nigeria and Securities and Exchange Commission in writing within one day from the date of the transaction.

(2) A report made under subsection (1) shall indicate the nature and amount of the transfer, the names and addresses of the sender and the receiver of the funds or securities.

(3) Transportation of cash or negotiable instruments in excess of US\$10,000 or its equivalent by individuals in or out of Nigeria shall be declared to the Nigerian Customs Service.

(4) The Nigerian Customs Service shall report any declaration made under subsection (3) to the Central Bank and the Unit.

(5) Any person who falsely declares or fails to make a declaration to the Nigerian Customs Service under section 12 of the Foreign Exchange (Monitoring and Miscellaneous Provisions) Act, commits an offence and is liable on conviction to forfeit the undeclared funds or negotiable instrument or to imprisonment for a term of at least two years or both.

Cap. F34,
LFN, 2004.

Identification of customers.

4.—(1) A financial institution and a designated non-financial business and profession shall—

(a) identify a customer, whether permanent or occasional, natural or legal person or any other form of legal arrangements, using identification documents as may be prescribed in any relevant regulation ;

(b) verify the identity of that customer using reliable, independent source documents, data or information ;

(c) identify the beneficial owner using relevant information or data obtained from a reliable source such that the financial institution or the designated non- financial business and profession is satisfied that it knows who the beneficial owner is ; and

(d) take reasonable measures to verify that any person purporting to act on behalf of the customer is so authorised, identified and verify the identity of that person.

(2) Financial institutions and designated non-financial businesses and professions shall undertake customer due diligence measures when—

(a) establishing business relationships ;

(b) carrying out occasional transactions above the applicable designated threshold prescribed by relevant regulations, including transactions carried out in a single operation or in several operations that appear to be linked ;

(c) carrying out occasional transactions that are wire transfers ;

(d) there is a suspicion of money laundering or terrorist financing, regardless of any exemptions or thresholds ; or

(e) the financial institution or designated non-financial business and profession has doubts about the veracity or adequacy of previously obtained customer identification data.

(3) Financial institutions or designated non-financial businesses and professions shall—

(a) conduct ongoing due diligence on a business relationship ;

(b) scrutinise transactions undertaken during the course of the relationship to ensure that the transactions are consistent with the institution’s knowledge of the customer, their business and risk profile and where necessary, the source of funds ; and

(c) ensure that documents, data or information collected under the customer due diligence process is kept up-to-date and relevant by undertaking reviews of existing records, particularly for higher risk categories of customers or business relationships.

(4) Financial institutions and designated non-financial businesses and professions shall take appropriate measures to manage and mitigate the risks and—

(a) where higher risks are identified, apply enhanced measures to manage and mitigate the risk ;

(b) where lower risks are identified, take simplified measures to manage and mitigate the risks, provided that simplified customer due diligent measures are not permitted whenever there is suspicion of money laundering or terrorist financing ; and

(c) in the case of cross-border correspondent banking and other similar relationships and in addition to carrying out customer due diligence measures—

(i) gather sufficient information about a respondent institution,

(ii) assess the respondent institution’s anti-money laundering and combating the financing of terrorism controls,

(iii) document respective responsibilities of each institution in this regard, and

(iv) obtain management approval before establishing new correspondent relationships.

(5) A casual customer shall comply with the provisions of subsection (2) for any number or manner of transactions including wire transfer involving a sum exceeding US\$1,000 or its equivalent if the total amount is known at the commencement of the transaction or as soon as it is known to exceed the sum of US\$1,000 or its equivalent.

(6) Where a financial institution or designated non-financial business and profession suspects or has reasonable grounds to suspect that the amount involved in a transaction is the proceeds of a crime or an illegal act, it shall require identification of the customer notwithstanding that the amount involved in the transaction is less than US\$1,000 or its equivalent.

(7) Financial institutions or designated non-financial business and profession shall put in place appropriate risk management systems and procedures to determine whether a customer or the beneficial owner of a customer is a politically exposed person.

(8) In relation to a foreign politically exposed person, the financial institution or designated non-financial institution shall in addition to the requirements of subsections (1) and (2)—

(a) obtain senior management approval before establishing (or continuing, for existing customers) such business relationships ;

(b) take reasonable measures to establish the source of wealth and the source of funds of customers and beneficial owners identified as politically exposed persons ; and

(c) conduct enhanced ongoing monitoring on that relationship.

(9) In relation to a domestic politically exposed persons or person who has been entrusted with a prominent function by an international organisation, the financial institution or designated non-financial institution shall in addition to the requirements of subsections (1) and (2), adopt the measures under subsection (8), where there is higher risk business relationship with such a person.

Duties
incumbent
upon
casinos.

5.—(1) A casino shall—

(a) verify the identity of any of its customers carrying out financial transactions by requiring its customer to present a valid original document bearing his name and address ; and

(b) record all transactions under this section in chronological order including—

(i) the nature and amount involved in each transaction, and
(ii) each customer's surname, forenames and address, in a register forwarded to the Special Control Unit against Money Laundering for that purpose.

(2) A register kept under subsection (1)(b) shall be forwarded to the Unit and preserved for at least five years after the last transaction recorded in the register.

(3) In this section, casino includes internet casino and ship-based casinos.

6.—(1) A designated non-financial business and profession whose business involves cash transaction shall—

(a) in the case of —

(i) a new business, before commencement of the business ; and

(ii) an existing business, within 3 months from the commencement of this Act, submit to the Special Control Unit against Money Laundering, a declaration of its activities ;

(b) prior to any transaction involving a sum exceeding US\$1,000 or its equivalent, identify the customer by requiring him to fill a standard data form and present his international passport, driving license, national identity card or such other document bearing his photograph as may be prescribed by the Special Control Unit Against Money Laundering ; and

(c) record all transactions under this section in chronological order, indicating each customer's surname, forenames and address in a register numbered and forwarded to the Special Control Unit Against Money Laundering.

(2) A register kept under subsection (1) shall be forwarded to the Unit and preserved for at least five years after the last transaction recorded in the register.

(3) A designated non-financial business and profession that fails to comply with the requirements of customer identification and the submission of returns on such transaction as specified in this Act within seven days from the date of the transaction commits an offence and is liable on conviction to—

(a) a fine of ₦250,000 for each day during which the offence continues ; and

(b) suspension, revocation or withdrawal of license by the appropriate licensing authority as the circumstances may demand.

Occasional
cash
transaction
by
designated
non-
financial
businesses
and
professions.

Suspicious
transaction
reporting.

7.—(1) Where a transaction—

- (a) involves a frequency which is unjustifiable or unreasonable,
- (b) is surrounded by conditions of unusual or unjustified complexity,
- (c) appears to have no economic justification or lawful objective,
- (d) is inconsistent with the known transaction pattern of the account or business relationship, or
- (e) in the opinion of the financial institution or non-financial business and profession involves the proceeds of a criminal activity, unlawful act, money laundering or terrorist financing,

that transaction shall be deemed to be suspicious and the financial institution and designated non-financial business and profession involved in the transaction shall report to the Unit as the case may be immediately.

(2) A financial institution or designated non-financial business and profession shall within 24 hours after the transaction referred to in subsection (1)—

- (a) draw up a written report containing all relevant information on the matters mentioned in subsection (1) together with the reasons and identity of the principal and, where applicable, of the beneficiary or beneficiaries ;
- (b) take appropriate action to prevent the laundering of the proceeds of a crime or an illegal act ; and
- (c) report the suspicious transaction and actions taken to the Unit.

(3) The provisions of subsections (1) and (2) shall apply whether the transaction is complete or not.

(4) The Unit shall acknowledge receipt of any disclosure, report or information received under this section and may demand such additional information as it may deem necessary.

(5) The acknowledgement of receipt shall be sent to the financial institution or designated non-financial business and profession within the time allowed for the transaction to be undertaken and it may be accompanied by a notice deferring the transaction for a period not exceeding 72 hours.

(6) Notwithstanding the provisions of subsection (5), the Unit or the Commission or the authorised representatives shall place a stop order not exceeding 72 hours, on any account or transaction if it is discovered that such account or transaction is suspected to be involved in any unlawful act.

(7) If the acknowledgment of receipt is not accompanied by a stop notice, or where the stop notice has expired and the order specified in subsection (8) to block the transaction has not reached the financial institution or designated non-financial business and profession, it may carry out the transaction.

(8) Where it is not possible to ascertain the origin of the funds within the period of stoppage of the transaction, the Federal High Court may, at the request of the Unit or the Commission or their authorised representatives order that the funds, accounts or securities referred to in the report be blocked.

(9) An order made by the Federal High Court under subsection (8) shall be enforced forthwith.

(10) A financial institution or designated non-financial business and profession which fails to comply with the provisions of subsections (1) and (2) commits an offence and is liable on conviction to a fine of ₦1,000,000 for each day during which the offence continues.

(11) The directors, officers and employees of financial institutions and designated non-financial businesses and professions who carry out their duties under this Act in good faith shall not be liable to any civil or criminal liability or have any criminal or civil proceedings brought against them by their customers.

(12) Unlawful activity as used in subsection (1) (e) has the same meaning as assigned to it under section 18 (6) of this Act.

8.—(1) Financial institution and designated non-financial business and profession shall preserve and keep at the disposal of the authorities specified in section 9 of this Act—

Preservation
of records.

(a) all necessary records on transactions, both domestic and international, for at least five years following completion of the transaction ; and

(b) all records obtained under section 4 of this Act, including account files and business correspondence, and results of any analysis undertaken, for at least five years following the termination of the business relationship or after the date of the occasional transaction.

(2) The records referred to in subsection (1) shall be—

(a) sufficient to permit individual transactions to be readily reconstructed at any time by the competent authorities ; and

(b) made swiftly available to the competent authorities.

9. The records referred to in section 8 of this Act shall be communicated on demand to a competent authority and such other regulatory authorities or judicial persons as the Unit or Special Control Unit Against Money Laundering may specify by order published in the Federal Government Gazette.

Communication
of
information.

Internal procedures, policies and controls.

10.—(1) Every financial institution and designated non-financial business and profession shall develop programmes to combat the laundering of the proceeds of a crime or other unlawful acts, and these shall include—

- (a) the designation of compliance officers at management level at its headquarters and at every branch and local office ;
- (b) regular training programmes for its employees ;
- (c) the centralisation of the information collected ; and
- (d) the establishment of an internal audit unit to ensure compliance with and effectiveness of the measures taken to enforce the provisions of this Act.

(2) Notwithstanding the provision of this Act or any other Law, the Central Bank of Nigeria, Securities and Exchange Commission, National Insurance Commission and the Special Control Unit Against Money Laundering may—

- (a) impose a penalty not more than ₦1,000,000 for designated non-financial businesses and professions, not less than ₦1,000,000 for capital brokerage and other financial institutions and ₦5,000,000 in the case of a Bank ; and
- (b) in addition, suspend any licence issued to the financial institution or designated non-financial business and profession, for failure to comply with the provisions of subsection (1).

Mandatory disclosure by financial institutions and designated non-financial businesses and professions.

11.—(1) Notwithstanding anything to the contrary in any other law or regulation, a financial institution or designated non-financial business and profession shall report to the Unit in the case of a financial institution and to Special Control Unit Against Money Laundering in the case of a designated non-financial business and profession in writing within seven days, any single transaction, lodgment or transfer of funds in excess of —

- (a) ₦5,000,000 or its equivalent, in the case of an individual ; or
- (b) ₦10,000,000 or its equivalent, in the case of a body corporate.

(2) A person other than a financial institution may voluntarily give information on any transaction, lodgement or transfer of funds in excess of —

- (a) ₦1,000,000 or its equivalent, in the case of an individual ; or
- (b) ₦5,000,000 or its equivalent, in the case of a body corporate.

(3) Any financial institution or designated non-financial business and profession that contravenes the provisions commits an offence and is liable on conviction to a fine of at least ₦250,000 and not more than ₦1,000,000 for each day the contravention continues.

(4) Legal professional privilege and the invocation of client confidentiality shall not apply in connection with—

- (a) the purchase or sale of property ;
- (b) the purchase or sale of any business ;
- (c) the managing of client money, securities or other assets ;
- (d) the opening or management of bank, savings or securities accounts ;
- (d) the creation, operation or management of trusts, companies or similar structures ; or
- (e) anything produced in furtherance of any unlawful act.

12.—(1) The opening or maintaining of numbered or anonymous accounts by any person, financial institution or body corporate is prohibited.

Prohibition of numbered or anonymous accounts, accounts in fictitious names and shell banks.

(2) A person shall not establish or operate a shell bank in Nigeria.

(3) A financial institution shall—

- (a) not enter into or continue correspondent banking relationships with shell banks ; and
- (b) satisfy itself that a respondent financial institution in a foreign country does not permit its accounts to be used by shell banks.

(4) Any person, financial institution or body corporate that contravenes the provisions of subsections (1), (2) and (3), commits an offence and is liable on conviction to

- (a) in the case of an individual, a term of imprisonment of at least two years but not more than five years ; or
- (b) in the case of a financial institution or body corporate, a fine of at least ₦10,000,000 but not more than ₦50,000,000, in addition to—
 - (i) the prosecution of the principal officers of the body corporate, and
 - (ii) the winding up and prohibition of its constitution or incorporation under any form or guise.

13.—(1) Financial institutions and designated non-financial businesses and professions shall identify and assess the money laundering and terrorism financing risks that may arise in relation to the development of new products and new business practices, including new delivery mechanisms, and the use of new or developing technologies for both new and pre-existing products in accordance with the requirements specified by the regulatory authorities.

New products, business practices and technologies.

(2) Pursuant to the provisions of subsection (1), financial institutions and designated non-financial businesses and professions shall—

(a) undertake the risk assessments prior to the launch or use of such products, business practices and technologies ; and

(b) take appropriate measures to manage and mitigate the risks.

Liability of directors and employees of financial institutions and designated Non-financial business and profession.

14. Where funds are blocked under section 7 (8) of this Act and there is evidence of conspiracy with the owner of the funds, the financial institution or the designated non-financial business and profession involved shall not be relieved of liability under this Act and criminal proceedings for all offences arising there from, may be brought against a director and employees involved in the conspiracy.

Surveillance of bank accounts.

15.—(1) A competent authority under an order of the Federal High Court obtained upon an ex-parte application supported by a sworn declaration made by an authorised officer of the competent authority justifying the request, may in order to identify and locate proceeds, properties, objects or other things related to the commission of an offence under this Act or any other law—

(a) place any bank account or any other account comparable to a bank account under surveillance ;

(b) obtain access to any suspected computer system ; and

(c) obtain communication of any authentic instrument or private contract, together with all bank, financial and commercial records, when the account, the telephone line or computer system is used by any person suspected of taking part in a transaction involving the proceeds of a financial crime or other crime.

(2) The competent authority may exercise the powers conferred under subsection (1) where it relates to identifying or locating properties, objects or proceeds of an unlawful act.

(3) Banking secrecy or preservation of customer confidentiality shall not be invoked as a ground for objecting to the measures set out in subsection (1) and (2) or for refusing to be a witness to facts likely to constitute an offence under this Act, or any other law.

Determination of flow of transactions.

16. The Unit, Commission shall in consultation with the Central Bank and the Corporate Affairs Commission determine the flow of transaction and the identities of beneficiaries under this Act including the beneficiaries of individual accounts and of corporate accounts.

PART III—SPECIAL CONTROL UNIT AGAINST MONEY LAUNDERING

17.—(1) There is established a department under the Economic and Financial Crimes Commission to be known as the Special Control Unit Against Money Laundering (in this Act referred to as “the SCUML”) which shall be responsible for the supervision of designated non-financial businesses and professions in their compliance with the provisions of this Act, relevant laws and applicable regulations.

Establishment of the Special Control Unit Against Money Laundering and functions.

(2) The functions of SCUML are to—

(a) register and certify designated non-financial businesses and professions in accordance with the provisions of this Act, relevant laws and applicable regulations ;

(b) monitor and supervise designated non-financial businesses and professions in accordance with the provisions of this Act, relevant laws and applicable regulations ;

(c) take necessary enforcement actions to ensure compliance with this Act, relevant laws and applicable regulations ;

(d) conduct off-site, on-site, and on the spot checks, inspection of designated non-financial businesses and professions for the purposes of money laundering control and supervision ;

(e) establish and maintain a comprehensive database of designated non-financial businesses and professions ;

(f) receive cash based transaction reports and currency transaction reports from designated non-financial businesses and professions in accordance with the provisions of this Act ;

(g) sensitise designated non-financial businesses and professions regarding their responsibilities under this Act ; and

(h) perform other function necessary to fulfil its responsibilities under this Act or any other relevant laws and applicable regulations.

PART IV—OFFENCES AND PENALTIES

18.—(1) Money laundering is prohibited in Nigeria.

Money laundering offences.

(2) Any person or body corporate, in or outside Nigeria, who directly or indirectly—

(a) conceals or disguises the origin of,

(b) converts or transfers,

(c) removes from the jurisdiction, or

(d) acquires, uses, retains or takes possession or control of any fund or property, intentionally, knowingly or reasonably ought to have known that such fund or property is, or forms part of the proceeds of an unlawful act, commits an offence of money laundering under this Act.

(3) A person who contravenes the provisions of subsection (2) is liable on conviction to imprisonment for a term of not less than four years but not more than fourteen years or a fine not less than five times the value of the proceeds of the crime or both.

(4) A body corporate who contravenes the provisions of subsection (2) is liable on conviction to a fine of not less than five times the value of the funds or the properties acquired as a result of the offence committed.

(5) Where the body corporate persists in the commission of the offence for which it was convicted in the first instance, the regulators may withdraw or revoke the certificate or license of the body corporate.

(6) The unlawful act referred to in subsection (2) includes—

- (a) participation in an organised criminal group ;
- (b) racketeering, terrorism, terrorist financing ;
- (c) trafficking in persons, smuggling of migrants, sexual exploitation, sexual exploitation of children ;
- (d) illicit trafficking in narcotic drugs and psychotropic substances ;
- (e) illicit arms trafficking, illicit trafficking in stolen goods ;
- (f) corruption, bribery, fraud, currency counterfeiting ;
- (g) counterfeiting and piracy of products, environmental crimes ;
- (h) murder, grievous bodily injury ;
- (i) kidnapping, hostage taking, robbery or theft ;
- (j) smuggling (including in relation to customs and excise duties and taxes), tax crimes (related to direct taxes and indirect taxes) ;
- (k) extortion, forgery, piracy ;
- (l) insider trading and market manipulation ; and
- (m) any other criminal act specified in this Act or any other law in Nigeria including any act, wherever committed in so far as such act would be an unlawful act if committed in Nigeria.

(7) A person who commits an offence under subsection (2) shall be subject to the penalties specified in this section notwithstanding that the various acts constituting the offence were committed in different countries or places.

(8) Notwithstanding the provisions of subsection (6), it shall not be necessary to establish a specific unlawful act, or that a person was charged or convicted for an unlawful act, for the purpose of proving a money laundering offence under this Act.

(9) Knowledge, intent, purpose, belief or suspicion required as an element of money laundering under this Act may be inferred from objective factual circumstances.

19.—(1) Without prejudice to the penalties provided under section 18 of this Act, any person who—

Other offences.

(a) being a director or employee of a financial institution warns or in any other way intimates the owner of the funds involved in the transaction referred to in section 7 of this Act about the report he is required to make or the action taken on it or who refrains from making the report as required ;

(b) destroys or removes a register or record required to be kept under this Act ;

(c) carries out or attempts under a false identity to carry out any of the transactions specified in sections 2 - 6 of this Act ;

(d) makes or accepts cash payments exceeding the amount authorised under this Act ;

(e) fails to report an international transfer of funds or securities required to be reported under this Act ; or

(f) being a director or an employee of a financial institution or designated non-financial business and profession contravenes the provisions of sections 3, 4, 5, 6, 7, 8, 10, 11, 13, 14, 15 of this Act, commits an offence under this Act.

(2) A person who commits an offence under subsection (1)—

(a) paragraph (a), is liable on conviction to a fine of at least ₦10,000,000 or imprisonment for a term of at least two years ; and

(b) paragraphs (b)-(f), is liable to a fine of ₦10,000,000 or imprisonment for a term of at least three years or both, in the case of individual and ₦25,000,000 in the case of a body corporate.

(3) A person found guilty of an offence under this section may also be banned indefinitely or for a period of five years from practicing the profession which provided the opportunity for the offence to be committed.

(4) Where as a result of a serious oversight or a flaw in its internal control procedures, a financial institution or person designated under section 10 (1) (a) of this Act, fails to meet any of the obligations imposed by this Act, the disciplinary authority responsible for the financial institution or the person's professional

body may, in addition to any penalty in this Act take such disciplinary action against the financial institution or persons as is in conformity with its professional and administrative regulations.

Retention of
proceeds of
an unlawful
act.

20. Any person who—

(a) conceals, removes from jurisdiction, transfers to nominees or otherwise retains the proceeds of an unlawful act on behalf of another person, where he knows or reasonably ought to have known or suspected that other person to be engaged in an unlawful act or has benefited from an unlawful act, or

(b) knows or reasonably ought to have known or suspected that any property either in whole or in part directly or indirectly represents another person's proceeds of an unlawful act, acquires or uses that property or takes possession of it,

commits an offence under this Act and is liable on conviction to a fine of at least five times the value of the proceeds of the unlawful act or imprisonment for a term of at least four years but not more than 14 years or both.

Conspiracy,
aiding and
abetting.

21. A person who—

(a) conspires with, aids, abets or counsels any other person to commit an offence ;

(b) attempts to commit or is an accessory to an act or offence, or

(c) incites, procures or induces any other person by any means whatsoever to commit an offence under this Act,

commits an offence and is liable on conviction to the same punishment as is prescribed for that offence under this Act.

Offences
by a body
corporate.

22.—(1) Where an offence under this Act which has been committed by a body corporate is proved to have been committed on the instigation or with the connivance of or attributable to any neglect on the part of a director, manager, secretary or other similar officer of the body corporate, or any person purporting to act in any such capacity, he, as well as the body corporate where applicable, commits an offence and is liable to be proceeded against and punished accordingly.

(2) Where a body corporate is convicted of an offence under this Act, the court may order that the body corporate shall, be wound up and all its assets and properties forfeited to the Federal Government.

PART V—MISCELLANEOUS PROVISIONS

23.—(1) The Federal High Court located in any part of Nigeria regardless of the location where the offence is committed shall have jurisdiction to—

Jurisdiction to try offences under this Act.

- (a) try offences under this Act or any other related enactment ; and
- (b) hear and determine proceedings arising under this Act.

(2) The Federal High Court shall exercise jurisdiction under subsection (1) whether or not the offence was commenced or completed in Nigeria where the alleged offence was committed—

- (a) in Nigeria ;
- (b) on a ship, vessel or aircraft registered in Nigeria ;
- (c) by a citizen or non-citizen of Nigeria if the person’s conduct would also constitute an offence under a law of the country where the offence was committed ; or
- (d) outside Nigeria where the alleged offender is in Nigeria and not extradited to any other country for prosecution.

(3) The Federal High Court has jurisdiction to impose any penalty provided for an offence under this Act or any other related law.

(4) In a trial for an offence under this Act, the Court may, notwithstanding anything to the contrary in any other enactment, adopt all legal measures to avoid unnecessary delays and abuse in the conduct of matters.

(5) Subject to the provisions of the Constitution, an application for stay of proceedings or for an interlocutory injunction in respect of any matter brought under this Act shall not be entertained by the Court but shall be stayed until judgment in the matter is delivered by the Court.

(6) In any trial of an offence under this act, the fact that a defendant is in possession of pecuniary resources or property for which he cannot satisfactorily account and which is disproportionate to his known sources of income, or that he had at or about the time of the alleged offence obtained an increase to his pecuniary resources or property for which he cannot satisfactorily account, may be proved and taken into consideration by the Court as corroborating the testimony of any witness in the trial.

24. For the purpose of this Act, a competent authority may demand, obtain and inspect the books and records of a financial institution or designated non-financial institution business and profession to confirm compliance with the provisions of this Act.

Power to demand and obtain records.

Obstruction
of authorised
officers.

25. A person who willfully obstructs officers of a competent authority in the exercise of the powers conferred on the competent authority by this Act commits an offence and is liable on conviction—

(a) in the case of an individual, to imprisonment for a term of at least two years and not more than three years ; and

(b) in the case of a financial institution or other body corporate, to a fine of ₦1,000,000.

Periodic
furnishing of
reports on
money
laundering.

26.—(1) Within two years of the coming into force of this Act and every two years after that, the Attorney-General shall cause to be prepared, for submission to the President, a Nigerian Money Laundering Strategy Report (in this section referred to as “the Report”) which shall contain contributions from all competent authorities.

(2) The Report shall provide details of —

(a) the number of currency transactions and activities undertaken during the period ;

(b) convictions made for —

(i) money laundering offences, and

(ii) financing of terrorism ;

(c) areas of high risk concerns encountered ; and

(d) amounts of moneys frozen, retrained or confiscated for—

(i) trafficking in drugs,

(ii) corruption, and

(iii) other criminal activities.

(3) The Report shall also include further plans to—

(a) substantially reduce the extent of money laundering in Nigeria ;

(b) develop a better coordinated response to money laundering ;

(c) implement mechanisms to improve the discovery, investigation and prosecution of money laundering offences ;

(d) improve coordination between financial institutions and designated non-financial businesses and professions ; and

(e) improve on inter-agency (law enforcement) cooperation.

Administrative
penalties.

27.—(1) Supervisory and regulatory authorities may impose on—

(a) a financial institution ;

(b) designated non-financial business and profession ; or

(c) any officer of a financial institution or designated non-financial business and profession, for any breach of any requirement of this Act, such administrative sanctions as may be prescribed in a regulation made by the Attorney-General of the Federation under this Act.

(2) Any penalty imposed by a supervisory or regulatory authority by virtue of subsection (1) shall take precedence over and is not limited by any other sanction that may be imposed under any other regulation.

28. The Attorney-General of the Federation may make orders, rules, guidelines or regulations as are necessary for the efficient implementation of the provisions of this Act.

Regulations.

29.—(1) The Money Laundering (Prohibition) Act, No. 11, 2011 is repealed.

Repeals and other consequential amendments.

(2) All regulations, orders, reports, ongoing investigations, prosecutions and other proceedings, actions taken and things done under the repealed Act shall continue and have effect as if made, issued, carried on, taken or done under this Act.

(3) Any conduct or activity which was a criminal conduct or activity under the repealed Act shall constitute a criminal conduct or activity in respect of which the provisions of this Act shall apply.

30. In this Act—

Interpretation.

“*account*” means a facility or arrangement by which a financial institution—

(a) accepts deposits of currency ;

(b) allows withdrawals of currency or transfers into or out of the account ;

(c) pays cheques or payment orders drawn on a financial institution or cash dealer by a person or collect cheques or payment orders on behalf of a person ; or

(d) supplies a facility or an arrangement for a safe deposit box ;

“*beneficiary*” includes a natural or legal person or any other form of legal arrangement identified by the originator as the receiver of the requested cash or wire transfer ;

“*beneficial owner*” refers to—

(a) the natural person who ultimately owns or controls a customer ;

(b) the natural person on whose behalf a transaction is being conducted ; and

(c) a person who exercises ultimate effective control over a legal person or arrangement ;

“*business relationship*” means an arrangement between a person and a financial institution or designated non-financial institution for the purpose of concluding a transaction ;

“*Central Bank*” means Central Bank of Nigeria ;

“*Commission*” means the Economic and Financial Crimes Commission ;

“*competent authority*” means any agency or institution concerned with combating money laundering and terrorist financing under this Act or under any other law or regulation ;

“*correspondent banking*” means the provision of banking services by one bank (the correspondent bank) to another bank (the respondent bank) ;

“*casino*” whether licenced or not includes an internet casino, a building or room used for meetings, entertainment, gambling or dancing and equipped with gambling devices, gambling tables ;

“*designated non-financial business and profession*” include—

- (a) automotive dealers,
- (b) businesses involved in the hospitality industry,
- (c) casinos,
- (d) clearing and settlement companies,
- (e) consultants and consulting companies,
- (f) dealers in jewelries,
- (g) dealers in mechanised farming equipment, farming equipment and machineries,
- (h) dealers in precious metals and precious stones,
- (i) dealers in real estate, estate developers, estate agents and brokers
- (j) high value dealers,
- (k) hotels,
- (l) legal practitioners and notaries,
- (m) licensed professional accountants,
- (n) mortgage brokers,
- (o) practitioners of mechanised farming,
- (p) supermarkets,
- (q) tax consultants,
- (r) trust and company service providers,
- (s) pools betting, or
- (t) such other businesses and professions as may be designated by the Minister responsible for Trade and Investment ;

“*false declaration*” refers to a misrepresentation of —

(a) the value of the currency or bearer negotiable instrument being transported ; and

(b) other relevant data required for submission in the declaration or otherwise requested by the authorities ;

“*financial institution*” include banks, body corporates, associations or group of persons, whether corporate or incorporate which carries on the business of investment and securities, virtual asset service providers, a discount house, insurance institution, debt factorisation and conversion firm, bureau de change, finance company, money brokerage firm whose principal business includes factoring, project financing, equipment leasing, debt administration, fund management, private ledger service, investment management, local purchase order financing, export finance, project consultancy, financial consultancy, pension funds management and such other business as the Central Bank or other appropriate regulatory authorities may designate ;

“*funds*” refers to assets of every kind whether tangible or intangible, movable or immovable, howsoever acquired and legal documents or instruments in any form, including electronic or digital, evidencing title to or interest in such assets, including bank credits, travelers’ cheques, bank cheques, money orders, shares, securities, bonds, drafts or letters of credit and virtual assets ;

“*Minister*” means the Minister charged with responsibility for matters pertaining to Trade and Investment ;

“*Ministry*” means the Federal Ministry of Industry, Trade and Investment ;

“*money service business*” includes currency dealers, money transmitters, cheque cashers, and issuers of travelers’ cheques, money orders or stored value ;

“*Nigerian Financial Intelligence Unit (NFIU)*” refers to the central unit responsible for the receiving, requesting, analyzing and disseminating to the competent authorities disclosures of financial information concerning the suspected proceeds of crime and potential financing of terrorism ;

“*other regulatory authorities*” means the Securities and Exchange Commission, the National Insurance Commission and the Special Control Unit against Money Laundering ;

“*physical presence*” in relation to shell banks, means having structure and management located within a country and not merely the existence of a local agent or low level staff ;

“*politically exposed persons (PEPs)*” includes —

(a) individuals who are or have been entrusted with prominent public functions by a foreign country, for example Heads of State or Government, senior politicians, senior government, judicial or military officials, senior executives of State owned corporations and important political party officials,

(b) individuals who are or have been entrusted domestically with prominent public functions, for example Heads of State or of Government, senior politicians, senior government, judicial or military officials, senior executives of State owned corporations and important political party officials, and

(c) persons who are or have been entrusted with a prominent function by an international organisation and includes members of senior management such as directors, deputy directors and members of the board or equivalent functions and their family members and close associates, other than middle ranking or more junior individuals in the foregoing categories ;

“*proceeds*” means property derived from or obtained, directly or indirectly through the conduct of an unlawful act ;

“*property*” means assets of every kind, whether corporeal or incorporeal, moveable or immoveable, tangible or intangible, virtual and legal documents or instruments evidencing title to or interest in such assets ;

“*public officers*” means individuals who are or have been entrusted with prominent public function, both within and outside Nigeria and those associated with them ;

“*regulators*” mean competent regulatory authorities responsible for ensuring compliance of financial institutions and designated non-financial businesses and professions with requirements to combat money laundering and terrorist financing ;

“*shell bank*” means a bank that is not physically located in the country in which it is incorporated-and licensed and which is unaffiliated with a regulated financial group that is subject to effective consolidated supervision ;

“*suspicious*” means a matter which is beyond mere speculations and is based on some foundation ;

“*terrorism financing*” means financial support, in any form, of terrorism or of those who encourage, plan or engage in terrorism ;

“*transaction*” means—

(a) acceptance of deposit and other repayable funds from the public;

(b) lending ;

(c) financial leasing ;

(d) money transmission service ;

(e) issuing and managing means of payment (for example, credit and debit cards, cheques, travellers' cheque and bankers' drafts etc.) ;

(f) financial guarantees and commitment ;

(g) trading for account of costumer (spot-forward, swaps, future options, etc.) in—

(i) money market instruments (cheques, bills of exchange, etc.),

(ii) foreign exchange,

(iii) exchange interest rate and index instruments,

(iv) transferable securities, and

(v) commodity futures trading ;

(h) participation in capital markets activities and the provision of financial services related to such issues ;

(i) individual and collective portfolio management ;

(j) safekeeping and administration of cash or liquid securities on behalf of clients ;

(k) life insurance and all other insurance related matters ; and

(l) money changing.

“*Unit*” means the Nigerian Financial Intelligent Unit ;

“*virtual asset*” means a digital representation of value that can be digitally traded, or transferred, and can be used for payment or investment purposes but does not include digital representations of fiat currencies, securities and other financial assets ; and

“*wire transfer*” means any transaction carried out on behalf of a natural person or legal originator through a financial institution by electronic means with a view to making an amount of money available to a beneficiary person at another financial institution, irrespective of whether the originator and the beneficiary are the same person.

31. This Act may be cited as the Money Laundering (Prevention and Prohibition) Act, 2022. Citation.

A 488

2022 No. 14

*Money Laundering
(Prevention and Prohibition) Act, 2022*

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.

OJO, O. A., fnia, fcia
Clerk to the National Assembly
8th Day of May, 2022.

EXPLANATORY MEMORANDUM

This Act repeals the Money Laundering (Prohibition) Act, No. 11, 2011 and enacts the Money Laundering (Prevention and Prohibition) Act, 2022 to provide comprehensive legal and institutional framework for the prevention and prohibition of money laundering in Nigeria and establish the Special Control Unit under the Economic and Financial Crimes Commission.

SCHEDULE TO THE MONEY LAUNDERING (PREVENTION AND PROHIBITION) BILL, 2022

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date Passed by the Senate</i>	(5) <i>Date Passed by the House of Representatives</i>
Money Laundering (Prevention and Prohibition) Bill, 2022.	An Act to repeal the Money Laundering (Prohibition) Act, No. 11, 2011 and enacts the Money Laundering (Prevention and Prohibition) Act, 2022 to provide comprehensive legal and institutional framework for the prevention and prohibition of money laundering in Nigeria, establish the Special Control Unit under the Economic and Financial Crimes Commission; and for related matters.	This Bill repeals the Money Laundering (Prohibition) Act, No. 11, 2011 and enacts the Money Laundering (Prevention and Prohibition) Act, 2022 to provide comprehensive legal and institutional framework for the prevention and prohibition of money laundering in Nigeria, and establish the Special Control Unit under the Economic and Financial Crimes Commission.	16th March, 2022.	4th May, 2022.

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.



I ASSENT

OJO, O. A., fnia, fcia
Clerk to the National Assembly
8th Day of May, 2022.

MUHAMMADU BUHARI, GCFR
President of the Federal Republic of Nigeria
12th Day of May, 2022.

Extraordinary



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TERRORISM (PREVENTION AND PROHIBITION) ACT, 2022

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TERRORISM (PREVENTION AND PROHIBITION) ACT, 2022**ACT No. 15**

AN ACT TO REPEAL THE TERRORISM (PREVENTION) ACT, No. 10, 2011 AND ENACT THE TERRORISM (PREVENTION AND PROHIBITION) ACT, 2022 TO PROVIDE FOR EFFECTIVE, UNIFIED AND COMPREHENSIVE LEGAL, REGULATORY AND INSTITUTIONAL FRAMEWORK FOR THE DETECTION, PREVENTION, PROHIBITION, PROSECUTION AND PUNISHMENT OF ACTS OF TERRORISM, TERRORISM FINANCING, PROLIFERATION AND FINANCING OF THE PROLIFERATION OF WEAPONS OF MASS DESTRUCTION IN NIGERIA ; AND FOR RELATED MATTERS

[12th Day of May, 2022]

Commencement.

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

PART I—OBJECTIVE AND PROHIBITION

1. The objective of this Act is to provide for —

(a) effective, unified and comprehensive legal, regulatory and institutional framework for the detection, prevention, prohibition, prosecution and punishment of acts of terrorism, terrorism financing, proliferation and financing the proliferation of weapons of mass destruction in Nigeria ;

Objectives.

(b) mechanisms for the implementation of financial measures arising from counter-proliferation Resolutions, in line with Article 41 of the Charter of the United Nations ;

(c) measures under Nigerian law for the implementation and enforcement of Regional and International Counter Terrorism Conventions, and Agreements for the combating of terrorism, terrorism financing and related offences ;

(d) procedures for the declaration of a person or entity as a terrorist or terrorist entity, or terrorism financier ;

(e) extra territorial jurisdiction of the courts in relation to acts of terrorism ;

(f) measures to enable Nigeria to act effectively in the fight against the financing of terrorism, including mechanisms regarding reporting of suspected incidents of financial and other support for terrorist entities ;

(g) measures for the detention, freezing, search and seizure, confiscation and forfeiture of terrorist property ; and

(h) the compensation of victims of acts of terrorism.

2.—(1) All acts of terrorism and the financing of terrorism are prohibited.

Prohibition of acts of terrorism.

(2) A person or body corporate, within or outside Nigeria, who knowingly, directly or indirectly—

(a) does, attempts or threatens to do any act of terrorism,

(b) commits an act preparatory to or in furtherance of an act of terrorism,
(c) omits to do anything that is reasonably necessary to prevent an act of terrorism,

(d) assists or facilitates, or funds the activities of persons engaged in an act of terrorism,

(e) participates, as an accomplice, in or contributes to the commission of an act of terrorism or offences under this Act,

(f) assists, facilitates, organises, or directs the activities of persons or entities engaged in any act of terrorism or is an accessory to any offence under this Act,

(g) incites or induces any person by any means whatsoever or promises any person any reward to commit any act of terrorism or any of the offences referred to in this Act, or

(h) recruits for terrorist groups for any purpose, including the commission of acts of terrorism,

commits an offence and is liable on conviction to the punishment prescribed under this Act.

(3) In this Act, “act of terrorism” means an act wilfully performed with the intention of furthering an ideology, whether political, religious, racial, or ethnic, and which—

(a) may seriously harm or damage a country or an international organisation ;

(b) unduly compels a government or an international organisation to perform or abstain from performing any act ;

(c) seriously intimidates a population ;

(d) seriously destabilises or destroys the fundamental political, constitutional, economic or social structures of a country or an international organisation ;

(e) influences a government or an international organisation by intimidation or coercion ;

(f) violates the provisions of any international treaty or resolution to which Nigeria is a party, subject to the provisions of section 12 of the Constitution of the Federal Republic of Nigeria, 1999 ; and

(g) involves, causes, or results in—

(i) attack on a person’s life, in the form of grievous bodily harm or death,

(ii) kidnapping of a person,

(iii) destruction of Government or public facility, a transport system, an infrastructural facility, including national critical information infrastructure, a fixed platform located on the continental shelf, a public

place or private property, which may likely endanger human life or result in major economic loss,

(iv) the seizure of an aircraft, ship, or other means of public transport or conveying goods, or the diversion or use of such means of transportation or conveyance for the purposes of subparagraph (iii) of this paragraph,

(v) the manufacture, possession, acquisition, transportation, transfer, supply or use of weapons, including explosives or biological, chemical, radiological or nuclear weapons (BCRN weapons), as well as research into and development of BCRN weapons without lawful authority, and the receipt, possession, use, transfer, alteration, disposal or dispersal of nuclear or other radioactive material or devices,

(vi) the release of dangerous substance, causing of fire, explosions or floods, the effect of which is to endanger human life,

(vii) interference with or disruption of the supply of water, power, or any other fundamental natural resource, the effect of which is to endanger human life,

(viii) the release into the environment or any part thereof, or distribution or exposure of the public or any part to dangerous, hazardous, nuclear, or other radioactive or harmful substance, any toxic chemical, microbial or other biological agent or toxin, the effect of which is to endanger human life or to provoke substantial damage to property or to the environment,

(ix) endangering or engaging in acts likely to endanger the safety of an aircraft, ship, train or any other means of transportation,

(x) the bombing and other acts of violence at airports and other public places,

(xi) the disruption of any computer system or the provision of services directly related to the supply of water, power, communications, infrastructure, banking or financial services, utilities, transportation, other essential infrastructure or any other fundamental natural resources, the effect of which is to endanger human life,

(xii) the disruption of the provision of essential emergency services, including police, civil defence, medical and acts prejudicial to national security or public safety,

(xiii) the propagation and dissemination of information or information materials in any form or mode calculated to cause panic, evoke violence or intimidate a government, person or group of persons, or

(xiv) an act directed against a nuclear facility, or an act interfering with the operation of a nuclear facility, where the offender intentionally

causes, or where he knows that the act is likely to cause, death or serious injury to a person or substantial damage to property or to the environment by exposure to radiation or release of radioactive substance, unless the act is undertaken in conformity with the provisions of existing laws.

(4) An act, which disrupts a service but is committed in pursuance of a protest, demonstration or stoppage of work is not a terrorist act within the meaning of this definition, provided that the act is not intended to result in any harm referred to in subsection (3)(b), (c), (d), (e), (f) or (g).

PART II—NATIONAL CO-ORDINATION AND ENFORCEMENT

Role of the
Attorney-
General.

3.—(1) The Attorney-General shall be responsible for strengthening and enhancing the existing legal framework on combating terrorism and terrorism financing, and proliferation and financing of the proliferation of weapons of mass destruction to ensure—

(a) conformity of Nigeria's counter-terrorism laws, policies and other measures with United Nations Conventions on Terrorism and terrorism financing, international standards and maintain international co-operation required for preventing and combating international acts of terrorism ;

(b) implementation of the provisions of United Nations Security Council Resolutions (UNSCRs) related to Targeted Financial Sanctions on Terrorism Financing, Proliferation of Weapons of Mass Destruction and Proliferation financing ;

(c) the prosecution of terrorism and terrorism financing offences, proliferation and financing the proliferation of weapons of mass destruction, and other offences under this Act ; and

(d) facilitation of adherence to relevant UNSCRs related to Terrorism Financing (TF) and Proliferation Financing (PF), including UNSCR 1267 and 1273 and successor resolutions.

Role of the
National
Security
Adviser.

4. The National Security Adviser shall—

(a) formulate policies for the effective implementation of concerted counter-terrorism and terrorism financing efforts ;

(b) ensure the effective formulation and implementation of a comprehensive counter-terrorism strategy in Nigeria ;

(c) provide support to all relevant security, intelligence, and law enforcement agencies, and military services to prevent and combat acts of terrorism and terrorism financing in Nigeria ;

(d) build capacity for the effective perform of functions under any law or regulation ;

(e) subject to the approval of the President, establish a National Counter Terrorism Centre for effective coordination of relevant agencies under this Act ; and

(f) perform such other functions that the President may deem necessary for the effective implementation of counter-terrorism measures under this Act.

5.—(1) The law enforcement and security agencies are responsible for gathering of intelligence for —

(a) investigation of the offences provided for under this Act ; and

(b) the purpose of identifying targets for designation under relevant UNSCRs.

(2) Further to subsection (1), the law enforcement and security agencies have power to—

(a) enforce all laws and regulations on counter-terrorism, terrorism financing, proliferation and proliferation financing in Nigeria ;

(b) adopt measures to prevent and combat acts of terrorism, terrorism financing and proliferation and its financing within and outside Nigeria ;

(c) facilitate the detection and investigation of acts of terrorism, terrorism financing, proliferation and proliferation financing within and outside Nigeria ;

(d) establish, maintain and secure communications, both domestic and international, to facilitate the rapid exchange of information concerning acts of terrorism, terrorism financing and proliferation and proliferation financing ;

(e) conduct research with the aim of improving preventive measures to efficiently and effectively combat terrorism, terrorism financing, proliferation and proliferation financing within and outside Nigeria ; and

(f) partner with Civil Society Organisations and the Nigerian public to provide necessary education, support, information, awareness and sensitisation towards the prevention and elimination of acts of terrorism, terrorism financing and proliferation and proliferation financing.

(3) Subject to the provisions of this Act, the law enforcement agencies have power to—

(a) investigate whether a person or entity has directly or indirectly committed an act, is about to commit an act or has been involved in committing an act of terrorism, terrorism financing, proliferation or proliferation financing under this Act or under any other law ;

(b) execute search warrants authorising its officers or any other law enforcement officer to enter into any premises, property or conveyance for the purpose of conducting searches in furtherance of its functions under this Act or any other law;

Role of law enforcement and security agencies.

(c) investigate, arrest and provide evidence for the prosecution of offenders under this Act or any other law on terrorism applicable in Nigeria ;

(d) seize, freeze or maintain custody over terrorist property or funds for the purpose of investigation, prosecution or recovery of any property or fund which the relevant agency reasonably believes to have been involved in or used in the perpetration of terrorist activities in Nigeria or outside Nigeria ;

(e) seal up premises on reasonable suspicion that the premises is involved with or is being used in connection with acts of terrorism ;

(f) adopt measures to identify, trace, freeze, seize terrorist properties as required by law and seek for the confiscation of proceeds derived from terrorist activities whether situated within or outside Nigeria ;

(g) in consultation with the Attorney-General and with the approval of the National Security Adviser, enter into co-operation agreements, memorandum of understanding or arrangements with any national or international body, other intelligence, enforcement or security agencies or organisations, which in its opinion will facilitate the discharge of its functions under this Act ;

(h) request, demand, or obtain from any person, agency, or organisation, information, including any report or data, that may be relevant to its functions under this Act ; and

(i) appoint experts or professionals, where necessary, to execute, on its behalf, the powers required in furtherance of its functions under this Act.

(4) The relevant law enforcement and security agencies may initiate, develop or improve on, specific training programmes for their officers charged with the responsibilities for the detection, prevention, prohibition, investigation, elimination and prosecution of terrorism, terrorist financing, proliferation and proliferation financing activities in Nigeria.

(5) In order to strengthen inter-agency cooperation and coordination, improve synergy, joint working and effective multi-agency operability, the National Security Adviser shall work with relevant agencies under this Act to develop standard operating procedures and instruments.

(6) For the purpose of section 5(1)(b) relevant UNSCRs means 1267(1999) and 1373(2001) and successor resolutions.

PART III—ESTABLISHMENT OF THE NATIONAL COUNTER-TERRORISM CENTRE

Establishment
of the
National
Counter-
Terrorism
Centre.

6.—(1) There is established, in the office of the National Security Adviser, a National Counter-Terrorism Centre (in this Act referred to as “the Centre”) which shall be the coordinating body for counter-terrorism and terrorism financing in Nigeria, charged with the coordination of counter-terrorism policies,

strategies, plans, and support in the performance of the functions of the National Security Adviser specified in section 4 of this Act.

(2) Without prejudice to the primary roles of the relevant agencies under this Act, the Centre shall—

(a) establish a Joint Terrorism and Analysis Branch, as a fusion centre responsible for terrorism research, analysis and intelligence support to law enforcement and security agencies ;

(b) establish a legal team, consisting of experienced and competent prosecutors, to review and advise on counter terrorism cases from law enforcement and security agencies, and ensure that legal enforcement are in compliance with rules of armed conflict ;

(c) coordinate the implementation of a national policy and action plan on preventing and countering violent extremism programmes ;

(d) conduct public awareness on prevention and countering violent extremism and terrorism ;

(e) facilitate capacity building for counter-terrorism and terrorism financing operations ;

(f) partner with civil society and international organisations in the prevention and countering of violent extremism, terrorism and terrorism financing ;

(g) collaborate with centres, institutions and universities on counter-terrorism related studies and research ; and

(h) ensure that relevant agencies under this Act have access to relevant and timely intelligence and analysis for the effective discharge of their responsibilities.

7.—(1) The President shall, on the advice of the National Security Adviser, appoint a National Coordinator for the Centre.

(2) The National Coordinator shall—

(a) hold office on such terms and conditions, as are specified in the letter of appointment ;

(b) report to the National Security Adviser on the activities of the Centre ;

(c) be responsible for the day-to-day administration and implementation of the functions of the Centre ;

(d) determine the number and level of staff to be deployed or seconded to the Centre from the Public Service of the Federation ; and

(e) perform such other functions connected with the responsibilities of the Centre, as the National Security Adviser, may assign to him.

Appointment
of National
Coordinator
for the
Centre.

Other staff
and funding
of the
Centre.

8.—(1) Other employees of the Centre referred to under section 7(2)(d) of this Act shall be deployed or seconded to the Centre for a period of at least three years.

(2) The Centre shall, subject to the approval of the National Security Adviser, be responsible for the—

(a) formulation of the job description, title, terms, conditions and qualifications ; and

(b) payment of salaries, including the allowances of its employees.

(3) The National Security Adviser shall exercise supervisory functions over the Centre, and ensure that adequate funding is provided to enable the Centre perform its functions effectively and efficiently.

PART IV—NIGERIA SANCTIONS COMMITTEE

Constitution
of the
Nigeria
Sanctions
Committee.

9. The Attorney-General shall, with the approval of the President, constitute the Nigeria Sanctions Committee (in this Act referred to as “the Sanctions Committee”) which shall comprise—

(a) the Attorney-General as Chairman ;

(b) the Minister responsible for Finance ;

(c) the Minister responsible for Foreign Affairs ;

(d) the Minister responsible for Interior ;

(e) the National Security Adviser ;

(f) the Director-General, State Security Service ;

(g) the Governor, Central Bank of Nigeria ;

(h) the Inspector-General of Police ;

(i) the Executive Chairman, Economic and Financial Crimes Commission (EFCC) ;

(j) the Chairman, Independent Corrupt Practices and Other Related Offences Commission (ICPC) ;

(k) the Chairman, National Drug Law Enforcement Agency (NDLEA) ;

(l) the Chairman, Federal Inland Revenue Service (FIRS) ;

(m) the Director-General, National Intelligence Agency ;

(n) a representative of the Chief of Defence Staff ;

(o) the Director-General, National Agency for the Prohibition of Trafficking in Persons and other Related Offences (NAPTIP) ;

(p) the Director of the Nigeria Financial Intelligence Unit (NFIU), as Secretary ; and

(q) any other relevant person or institution that the President may incorporate into the Sanctions Committee.

10. The Sanctions Committee shall have powers to—

(a) formulate and provide general policy guidelines on designations made under sections 49, 53 and 54 of this Act, and advise on the effective implementation of the United Nations Security Council Resolutions related to terrorism financing and proliferation financing, and allied instruments of the African Union and the Economic Community of West African States ;

(b) provide a forum for examining any operational or policy issues that have implications for the effectiveness or efficiency of the counter-proliferation financing system ;

(c) facilitate consistent and co-ordinated approaches to the development and dissemination of counter-proliferation financing guidance materials and training initiatives ;

(d) through the Attorney-General transmit, receive and respond to communications from foreign governments, or the United Nations Security Council or its Committees with regard to the powers exercisable under this Act ;

(e) recommend to the Attorney-General to designate a person, being a citizen, resident or physically present in Nigeria, entity, or group, who attempts or engages in acts of terrorism, terrorism financing, or provides support in any form to a terrorist or terrorist organization ;

(f) take appropriate measures to discharge Nigeria's obligations related to targeted financial sanctions imposed by UNSCRs on Proliferation of Weapons of Mass Destruction or Proliferation Financing ;

(g) request and collect any information or intelligence the Committee deems necessary in the performance of their functions under this Act ;

(h) recommend to the Attorney-General the appropriate sanctions including travel ban, freezing of funds, assets, and other economic interests of persons and entities designated under the United Nations Consolidated List or under the Nigeria List ; and

(i) maintain a website, where all related changes and updates to the United Nations Consolidated List and the Nigeria List shall be posted and updated regularly.

Functions and powers of the Sanctions Committee.

PART V—OFFENCES RELATING TO TERRORISM AND TERRORISM FINANCING

11. A person who—

(a) kidnaps or commits an attack on an internationally protected person,

(b) murders an internationally protected person,

(c) carries out a violent attack on the official premises, private accommodation, or means of transport of an internationally protected person, or

Offences against internationally protected persons.

Terrorist meetings.	<p>(d) threatens to commit any such attack, commits an offence and is liable on conviction to —</p> <p>(i) at least 25 years and up to a maximum of life imprisonment, where death does not result from the act referred to in paragraphs (a) and (c),</p> <p>(ii) death penalty, where death results from the act in paragraphs (a), (b) or (c), or</p> <p>(iii) in the case of the offence under paragraph (d), to a term of imprisonment of at least 20 years.</p> <p>12. A person who knowingly—</p> <p>(a) arranges, manages, assists in arranging or managing, participates in a meeting or an activity, which in his knowledge is concerned or connected with an act of terrorism or terrorist group,</p> <p>(b) collects, or provides logistics, equipment, information, articles or facilities for a meeting or an activity, which in his knowledge is concerned or connected with an act of terrorism or terrorist group, or</p> <p>(c) attends a meeting, which in his knowledge is to support a proscribed entity or to further the objectives of a proscribed entity, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.</p>
Soliciting and giving support to terrorist groups for the commission of acts of terrorism.	<p>13.—(1) A person who knowingly and directly or indirectly, solicits or renders support—</p> <p>(a) for the commission of an act of terrorism, or</p> <p>(b) to a terrorist group, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.</p> <p>(2) For the purposes of subsection (1), “support” includes—</p> <p>(a) incitement to commit an act of terrorism by the dissemination of terrorist information through the internet, other electronic or digital means, or through the use of printed materials ;</p> <p>(b) receiving or providing material assistance, training, transportation, false documentation or identification to a terrorist or terrorist group ;</p> <p>(c) receiving or providing information or moral assistance to a terrorist act or terrorist group, including invitation to adhere to a terrorist or terrorist group ;</p> <p>(d) entering or remaining in a country for the benefit of, or at the direction of or in association with a terrorist group ; and</p>

(e) providing or making available, such financial or other related services prohibited under this Part, or as may be prescribed by regulations made under this Act.

(3) In this section, it shall not be necessary to prove that the material, information, facility, or financial assistance was actually used in the commission of an act of terrorism, if it can be reasonably established that the person collected on behalf of or provided the material, information, facility or financial assistance to a terrorist or terrorist group.

14. A person who knowingly harbours, conceals, or causes to be harboured or concealed, hinders or interferes with the arrest of a person—

- (a) who has committed or is about to commit an act of terrorism,
- (b) who is planning to commit an act of terrorism,
- (c) who is a member of a terrorist group,
- (d) who has been convicted of an act of terrorism but escaped from punishment, or
- (e) against whom a warrant of arrest has been issued,

commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

Harbouring terrorist or hindering the arrest of a terrorist.

15. A person who knowingly agrees to provide a terrorist or terrorist group, or receives training, training material or instructions on—

- (a) the making or use of any form of explosive or other lethal device,
- (b) carrying out an act of terrorism,
- (c) the practice of a military exercise or movement, but who is not an authorised officer acting in the performance of an official duty,

commits an offence, and is liable on conviction to at least 25 years and a maximum of life imprisonment.

Provision of training and instruction to terrorist group or terrorist.

16.—(1) Subject to the provisions of subsections (2) and (3), a person who has information and knows or believes the information to be of material assistance in—

- (a) preventing the commission of an act of terrorism, by any person or an entity, or
- (b) securing the apprehension, prosecution, or conviction of a person for an offence under this Act, and fails to disclose the information to the relevant agency, as soon as practicable,

commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

Concealing of information about acts of terrorism.

(2) Subsection (1) does not require disclosure by a legal practitioner of any information, belief or suspicion based on any information, which he obtained in privileged circumstances.

(3) For the purpose of subsection (2), information is obtained by a legal practitioner in privileged circumstances, where it is disclosed to the legal practitioner by—

(a) a client, in connection with the provisions of legal advice, not being a disclosure with a view to furthering a criminal purpose or concealing a crime ; or

(b) any person for the purpose of actual or contemplated legal proceeding, and not with a view to furthering a criminal purpose or concealing a crime.

Provision of device to a terrorist.

17. A person who knowingly offers to provide or provides a weapon, explosive, biological, chemical, nuclear or other lethal device to a terrorist, terrorist group, or any other person for use by or for the benefit of the terrorist or terrorist group, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.

Recruitment of terrorists.

18. A person who knowingly agrees to recruit or recruits a person to be a member of a terrorist group, or to participate in the commission of an act of terrorism, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.

Promotion or solicitation of property for the commission of terrorist acts.

19. A person who knowingly solicits property for the benefit of a terrorist group or for the commission of an act of terrorism, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.

Provision of facilities in support of terrorist acts.

20. A person who being—

(a) the owner, occupier, lessee, or person in charge of a building, premises, room, or place, who knowingly permits a terrorist meeting to be held in that building, premises, room or place,

(b) the owner, charterer, lessee, operator, agent of a conveyance, master of a vessel, pilot in charge of an aircraft, or driver of any other means of conveyance, who knowingly permits that vessel, aircraft, or other means of conveyance to be used for acts of terrorism, or

(c) the owner, lessee, or person in charge of any equipment, facility, or device that allows for recording, conferencing or meetings through the use of technological devices, who knowingly permits that equipment, facility or device to be used for purposes of committing an offence under this Act, or for planning, promoting or supporting the commission of an act of terrorism,

commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

21.—(1) A person or entity, within or outside Nigeria, in any manner, who, directly or indirectly, and willingly provides, solicits, acquires, collects, receives, possesses, or makes available property, funds or other services, or attempts to provide, solicit, acquire, collect, receive, possess or make available property, funds or other services with the intention or knowledge, or having reasonable grounds to believe that it will be used, in full or in part to—

Financing
of terrorism.

(a) finance a terrorist or terrorist group,

(b) commit an offence under this Part, or an offence specified in any relevant law or enactment referred to under this Act, or

(c) do any other act intended to cause death or serious bodily injury to a civilian or any other person not taking active part in the hostilities in a situation of armed conflict, when the purpose of that act, by its nature or context, is to intimidate a group of people or to compel a government or an international organisation to do or abstain from doing any act,

commits an offence.

(2) A person who commits an offence under subsection (1) is liable on conviction to—

(a) in the case of a natural person, life imprisonment; or

(b) in the case of a body corporate—

(i) a fine of at least ₦200,000,000,

(ii) imprisonment of principal officer for a term at least 20 years and up to a maximum of life imprisonment, and

(iii) the winding up of the body corporate, and its prohibition from reconstitution or incorporation under any form or guise.

(3) A person who knowingly or intentionally enters into or becomes involved in an arrangement—

(a) which facilitates the acquisition, retention, or control of terrorist fund, by or on behalf of another person, by concealment, removal out of jurisdiction, transfer to a nominee or in any other way, or

(b) as a result of which funds or other property is to be made available for the purposes of terrorism or for the benefit of a specified entity or proscribed entity,

commits an offence.

(4) A person who commits an offence under subsection (3), is liable on conviction to—

(a) in the case of a natural person, imprisonment for a term of at least 20 years and up to a maximum of life imprisonment ; and

(b) in the case of a body corporate—

(i) to a fine of at least N200,000,000,

(ii) the prosecution of the principal officers of the corporate body, who on conviction, shall be liable to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment,

(iii) the winding up of the corporate body, and

(iv) its prohibition from reconstitution or incorporation under any form or guise.

(5) An offence under this section shall apply, regardless of whether the person alleged to have committed the offence is in the same country as, or in a different country from the one in which—

(a) the terrorist, terrorist group, or proscribed entity is located ; or

(b) the terrorist act occurred or is planned to occur.

(6) In proving the offence of terrorism financing, it shall not be required that the funds—

(a) were actually used to carry out an act of terrorism ;

(b) were used to attempt an act of terrorism ; or

(c) be linked to a specific act of terrorism.

(7) For the purpose of this section, intention or knowledge may be inferred from objective factual circumstances.

Financing the travel of foreign terrorist fighters.

22. A person who finances the travel of individuals who travel to a State other than their States of residence or nationality for the purpose of the perpetration, planning, or preparation of, or participation in, terrorist acts or the providing or receiving of terrorist training commits an offence and is liable upon conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.

Dealing in terrorist property.

23. (1) A person or an entity who, knowingly or intentionally deals in any terrorist funds or property by—

(a) acquiring or possessing terrorist funds or property,

(b) entering into, or facilitating, directly or indirectly, any transaction in respect of terrorist funds or property,

(c) converting, concealing, or disguising terrorist funds or property, or

(d) providing financial or other services, in respect of terrorist funds or property, at the direction of a terrorist or terrorist group,

commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.

(2) In this Part, the word “knowingly or intentionally” may be inferred from the objective factual circumstances of the case.

24.—(1) A person, who knowingly or intentionally—

(a) seizes, detains, or attempts to seize or detain a person, property, or facility in order to compel a third party to do or abstain from doing a lawful act,

(b) threatens to kill, injure or continue to detain a person in order to compel a third party to do or abstain from doing a lawful act, or

(c) gives an explicit or implicit condition for the release of the person held hostage, or the property or facility detained,

commits an offence.

(2) A person who commits an offence under subsection (1), is liable on conviction—

(a) where death does not result from the act, to life imprisonment ; or

(b) where death results from the act, to a death sentence.

(3) In this section—

(a) a “third party” means a State, an International Governmental Organisation, a natural or legal person or a group of persons ; and

(b) the word “knowingly or intentionally” referred to in subsection (1) may be inferred from the objective factual circumstances of the case.

25.—(1) A person who is a member or professes to be a member of a terrorist group or a proscribed entity, in or outside Nigeria, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years and up to a maximum of life imprisonment.

(2) It shall be a defence for a person charged with an offence under subsection (1) that—

(a) the entity, in respect of which the charge is brought, was not a terrorist group or a proscribed entity at the time that person became a member or began to profess membership of that group or entity ; and

(b) the person has not taken part in the activities of that group or entity, after it became a terrorist group or proscribed entity.

(3) A person who belongs or professes to belong to a proscribed entity, in or outside Nigeria, commits an offence, and is liable on conviction to life imprisonment.

Hostage taking, kidnapping, hijacking, etc.

Membership of a terrorist group or proscribed entity.

(4) It shall be a defence for a person charged with an offence under subsection (3) that—

(a) the entity, in respect of which the charge is brought, had not been designated to be a proscribed entity at the time the person charged became or began to profess membership of the entity ; and

(b) the person has not taken part in the activities of that entity at any time after it has been designated to be a proscribed entity.

Conspiracy,
aiding and
abetting.

26.—(1) A person who conspires with another to commit an offence under this Part in Nigeria, or to commit an act of terrorism in any place outside Nigeria, being an act, which if done in Nigeria would have constituted an offence, is deemed to have conspired to do that act in Nigeria, and is liable on conviction to the same punishment as provided under this Act for the offence to which the conspiracy relates.

(2) A person who knowingly, directly or indirectly—

(a) aids and abets,

(b) induces, instigates, instructs, or

(c) counsels or procures another person by any means whatsoever to commit an act of terrorism,

commits an offence.

(3) A person who commits an offence under subsection (2) is liable on conviction, where—

(a) the offence is committed, to the same punishment as provided under this Act for the offence to which the offence relates ; and

(b) the offence is not committed, to imprisonment for a term of at least five years and not more than that provided for the full offence under this Act.

Escape or
aiding and
abetting
escape.

27. A person who—

(a) being in lawful custody for an act of terrorism, escapes from custody, or

(b) aids, facilitates, or abets the escape of a person, who is –

(i) in lawful custody of the relevant agency for an act of terrorism, or

(ii) suspected to have committed an offence under any of the provisions of this Act,

commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

28.—(1) A person who attempts to commit an offence under this Part is liable on conviction to the same punishment as provided under this Act for the offence to which the attempt relates.

Attempt to commit an offence.

(2) Where a person is charged with any of the offences under this Part and the evidence establishes an attempt to commit that offence, he may be convicted of having attempted to commit the offence and is liable on conviction to the same punishment as provided under this Act for the offence to which the attempt relates.

(3) Where a person is charged with an attempt to commit an offence under this Part but the evidence establishes the commission of the full offence, the person shall not be acquitted but shall be convicted for the commission of the offence, and is liable on conviction to the same punishment as provided under this Part for the offence to which the attempt relates.

29. A person who engages in a conduct in preparation to commit an act of terrorism or assists another person to commit an act of terrorism commits an offence, and is liable on conviction to imprisonment for a term of 20 years.

Preparation to commit acts of terrorism.

30. A person who, with intent to deceive, unlawfully assumes the name, character or designation of an officer of a relevant agency in order to perpetrate an act of terrorism, commits an offence and is liable on conviction to imprisonment for a term of at least seven years.

Unlawful assumption of character of an officer of a relevant agency

31. In any case of terrorism under this Act, a person who tampers with—

Tampering with evidence or witness.

(a) a witness by intimidation, threats, blackmail or similar acts, or

(b) an evidence or exhibit, by falsification, conversion, destruction or forgery,

commits an offence, and is liable on conviction to imprisonment for a term of at least seven years.

32. (1) A person who wilfully—

Obstruction of an authorised officer of a relevant agency.

(a) obstructs an authorised officer of a relevant agency in the exercise of any of the powers conferred on the agency by this Act,

(b) fails to comply with any lawful enquiry, request, or information, wherever located, made by any authorised officer in accordance with the provisions of this Act,

(c) refuses an authorised officer of a relevant agency access to any premises, or fails to submit to a search by a person authorised to search him under this Act,

(d) assaults an authorised officer of a relevant agency in the execution of his duty under this Act, or

(e) fails to produce, or conceals or attempts to conceal from an authorised officer of a relevant agency, any book, document, information storage system, or article in relation to which the officer has reasonable grounds for suspecting or believing that an offence under this Part or any other law prohibiting terrorism has been or is being committed, or which is liable to seizure under this Act,

commits an offence, and is liable on conviction to imprisonment for a term of at least seven years.

(2) A person who—

(a) discloses to another anything which is likely to prejudice a terrorist investigation, or

(b) interferes with material, which is likely to undermine a terrorist investigation, or likely to be relevant to a terrorist investigation,

commits an offence, and is liable on conviction to imprisonment for a term of at least seven years.

(3) It is a defence for a person charged with an offence under subsection (2) that the person did not know and have reasonable cause to suspect that the disclosure was likely to affect a terrorist investigation.

Offences by
an entity.

33.—(1) Where an offence, under this Part, committed by an entity is proved to have been committed on the instigation or with the connivance of, or is attributable to any neglect on the part of a director, manager, secretary of the entity, or any person purporting to act in any of these capacities, the officer is liable on conviction to the same punishment as provided under this Act for the offence.

(2) Where an entity is convicted of an offence under this Act—

(a) it shall be liable to the forfeiture of —

(i) any assets, funds, or property used or intended to be used in the commission of the offence, and

(ii) its assets, funds, or property ; and

(b) the court shall issue an order—

(i) winding-up the entity,

(ii) withdrawing the practice licence of the entity and those of its convicted principal officers, where applicable, and

(iii) prohibiting the entity from reconstitution or incorporation under any other form or guise.

(3) Where the court orders the entity to be wound up, the entity's assets and properties shall be transferred to any fund or agency established under any law for the recovery of proceeds of crime.

(4) Nothing contained in subsection (1) shall render any person liable to punishment, provided that it can be proved that the offence was committed without the person's knowledge or that the person exercised all due diligence to prevent the commission of the offence.

PART VI—OFFENCES RELATING TO CIVIL AVIATION, SAFETY OF
SHIPS AND FIXED PLATFORMS

34. A person who, on board an aircraft in flight, seizes or exercises control of that aircraft by force, threat or any other form of intimidation, commits an offence, and is liable on conviction to life imprisonment.

Hijacking
of aircraft.

35.—(1) A person who—

(a) commits an act of violence against a person on board an aircraft in flight, if that act is likely to endanger the safety of that aircraft,

(b) destroys an aircraft in service, or causes damage to an aircraft which renders it incapable of flight or which is likely to endanger its safety in flight,

(c) places or causes to be placed on an aircraft in service, by any means whatsoever, a device or a substance which is likely to destroy that aircraft, or cause damage to it, which renders it incapable of flight, or cause damage which is likely to endanger its safety in flight,

(d) destroys or damages air navigation facilities or interferes with their operation, if the act is likely to endanger the safety of the aircraft in flight, or

(e) communicates information, which the person knows to be false, thereby endangering the safety of the aircraft in flight,

commits an offence, and is liable on conviction to—

(i) imprisonment for a term of at least 20 years, or

(ii) a death penalty, where death results from the commission of the act.

Offences
against the
safety of
civil
aviation.

(2) A person who threatens to commit an offence provided for under subsection (1)(a)-(d) with the aim of compelling the State or a person to do or refrain from doing any act, commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

Offences
against
safety at
airports
serving
military or
civil aviation

36.—(1) A person who—

(a) commits an act of violence against a person at an airport serving military or civil aviation, which causes or is likely to cause serious injury or death,

(b) destroys or seriously damages the facilities of an airport serving military or civil aviation, or aircraft not in service located on the facilities, or disrupting the services of the airport, or

(c) using a device, substance, or weapon in perpetrating acts referred to in paragraphs (a) and (b) of this subsection, where such acts are likely to endanger the safety at an airport serving military or civil aviation,

commits an offence, and is liable on conviction to —

(i) imprisonment for a term of not less than twenty years, or

(ii) a death penalty, where death results from the commission of the act.

(2) A person who threatens to commit any of the offences provided for in subsection (1) with the aim of compelling the State or a person to do or refrain from doing any act, commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

Offences
against the
safety of
ships or
fixed
platforms.

37.—(1) A person who—

(a) seizes or exercises control of a ship or a fixed platform by force, threat, or any other form of intimidation,

(b) commits an act of violence against a person on board a ship or a fixed platform, where that act is likely to endanger the safety of the ship or fixed platform,

(c) destroys a ship or causes damage to a ship or its cargo,

(d) places or causes to be placed on a ship, by any means whatsoever, a device or substance likely to destroy or cause damage to the ship or its cargo,

(e) destroys a fixed platform or causes damage to it, which is likely to endanger its safety, or places or causes to be placed on a fixed platform, by any means whatsoever, a device or substance likely to destroy that fixed platform or to endanger its safety,

(f) destroys or damages maritime navigational facilities or interferes with their operation, where that act is likely to endanger the safe navigation of a ship,

(g) communicates information, which that person knows to be false, thereby endangering the safe navigation of a ship, or

(h) injures any person in connection with the commission of any of the offences provided for in paragraphs (a)-(g) of this subsection,

commits an offence, and is liable on conviction to —

- (i) imprisonment for a term of at least 25 years, or
- (ii) a death penalty, where death results from the commission of the act.

(2) A person who threatens to commit any of the offences provided for in subsection (1) (b), (c), (e) and (f), with the aim of compelling the State or a person to do or refrain from doing any act, commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

38.—(1) A person who—

(a) uses against or on a ship or a fixed platform, or discharges from a ship or a fixed platform any explosive, radioactive material, or BCRN weapon in a manner that causes or is likely to cause death or serious injury or damage ;

(b) discharges, from a ship or fixed platform, oil, liquefied natural gas, or other hazardous or noxious substance, which is not covered by paragraph (a) of this subsection, in such quantity or concentration that causes or is likely to cause death or serious injury or damage ; or

(c) uses a ship in a manner that causes death or serious injury or damage, where the purpose of the act by its nature or context, is to intimidate a population, or to compel a government or an international organisation to do or to abstain from doing any act, commits an offence and is liable on conviction to—

- (i) imprisonment for a term of at least 25 years, or
- (ii) a death penalty, where death results from the commission of the act.

(2) A person who threatens to commit any of the acts provided under subsection (1), commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

39.—(1) A person who transports—

(a) any explosive or radioactive material, knowing that it is intended to be used—

(i) to cause death or grievous bodily harm or damage, or

(ii) in a threat to cause death or grievous bodily harm or damage,

for the purpose of intimidating a population, or compelling a government or an international organisation to do or to abstain from doing any act,

(b) any BCRN weapon, knowingly,

(c) any source of material, special fissionable material, or equipment or material especially designed or prepared for the processing or production

Use and discharge of BCRN weapons and other substances from a ship or fixed platform.

Transportation of BCRN weapons or other dangerous substances on board a ship.

of special fissionable material, knowing that it is intended to be used in a nuclear explosive activity or in any other nuclear activity not under a safeguard agreement, or

(d) any equipment, material, software or related technology that significantly contributes to the design, manufacture or delivery of a BCRN weapon, with the intention that it will be used for that purpose,

commits an offence, and is liable on conviction to—

(i) imprisonment for a term of at least 25 years, or

(ii) a death penalty, where death results from the commission of the act.

(2) A person who causes injury to a person in connection with the perpetration of any of the offences provided for under subsection (1), commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

Transportation of persons intending to commit offences on board a ship.

40. A person who transports another person on board a ship, knowing that the person intends to commit an act that constitutes an offence under this Act, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

Transportation of certain offenders on board a ship.

41. A person who transports another person on board a ship, knowing that the person has committed an act that constitutes an offence under this Act and intending to assist that person to evade criminal prosecution, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

Offences with explosives or other lethal devices.

42. A person who delivers, places, discharges, or detonates an explosive or other lethal device into or against a place of public use, a government facility, a transportation system, or an infrastructure facility with the intent to cause—

(a) death or grievous bodily harm, or

(b) extensive destruction of such a place, facility or system, where such destruction results in, or is likely to result in, major economic loss,

commits an offence, and is liable on conviction to—

(i) imprisonment for a term of at least 20 years, or

(ii) a death penalty, where death results from the commission of the act.

43.—(1) A person who, without lawful authority, receives, possesses, transfers, alters, or disposes radioactive, nuclear material or possesses a device—

Handling of radioactive, nuclear material or device

(a) with the intent to cause death or grievous bodily harm, or substantial damage to property or to the environment, or

(b) which causes or is likely to cause death or grievous bodily harm to any person or substantial damage to property or to the environment,

commits an offence, and is liable on conviction to—

(i) imprisonment for a term of at least 20 years, or

(ii) a death penalty, where death results from the commission of the act.

(2) A person who—

(a) commits theft or robbery of radioactive or nuclear material,

(b) embezzles or fraudulently obtains a radioactive or nuclear material, or

(c) performs an act which constitutes the carrying, sending, or moving of radioactive material into or out of Nigeria without lawful authority,

commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

(3) A person who threatens to commit an offence set out under subsection (2) (a) in order to compel a natural or legal person, international organisation, or State to do or to refrain from doing any act, commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

(4) A person who demands radioactive or nuclear material or a device by threat, or by use of force, or by any other form of intimidation, commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

44.—(1) A person who, without lawful authority, uses or disperses in any way, radioactive or nuclear material, or makes or uses a device—

Use of radioactive or nuclear material.

(a) with the intent to cause—

(i) death or grievous bodily harm, or

(ii) substantial damage to property or the environment,

(b) to compel a natural or legal person, an international organisation, or a State to do or refrain from doing an act, or

(c) which causes or is likely to cause death or grievous bodily harm to any person or substantial damage to property or to the environment, commits an offence, and is liable on conviction to —

(i) imprisonment for a term of not less than 20 years, or

(ii) a death penalty, where death results from the commission of the act.

Offences
relating to
nuclear
facilities.

(2) A person who threatens to commit an offence provided for in subsection (1), commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

45.—(1) A person who uses or damages a nuclear facility, interferes with its operation, or commits any other act directed against a nuclear facility, in a manner which releases or risks the release of radioactive material—

(a) with the intent to cause—

(i) death or serious bodily injury, or

(ii) substantial damage to property or to the environment;

(b) with the knowledge that the act, unless undertaken in conformity with extant laws relating to nuclear or other radioactive substances, is likely to cause death or grievous bodily harm to any person, substantial damage to property or to the environment by the exposure to radiation or release of radioactive substances, or

(c) in order to compel a natural or legal person, an international organisation, or a State to do or refrain from doing an act,

commits an offence, and is liable on conviction to—

(i) imprisonment for a term of at least 20, or

(ii) a death penalty, where death results from the commission of the act.

(2) A person who threatens to commit an offence provided for in subsection (1), commits an offence, and is liable on conviction to imprisonment for a term of at least 20 years.

(3) A person who demands for a nuclear facility by threat, use of force or by any other form of intimidation, commits an offence, and is liable on conviction to imprisonment for a term of at least 10 years.

Arms
embargo.

46. A person who supplies, sells, or transfers, directly or indirectly, to individuals placed on the Consolidated List, arms and related materiel of all types, including weapons and ammunition, military vehicles and equipment, paramilitary equipment, and their spare parts as well as technical advice, assistance, or training related to military activities, whether this conduct is carried out—

(a) within the territories of Nigeria,

(b) by nationals of Nigeria abroad, or

(c) by anyone using flag vessels or aircraft from Nigeria,

commits an offence, and is liable on conviction to imprisonment for a term of at least 25 years.

47.—(1) An individual placed on the Consolidated List shall not be allowed entry into or transit through the territory of Nigeria, unless the individual is a citizen of Nigeria. Travel ban.

(2) A person, who allows an individual placed on the Consolidated List entry into or transit through the territory of Nigeria, commits an offence provided for in subsection (1), and is liable on conviction to imprisonment for a term of at least 10 years.

PART VII—IMPLEMENTATION OF TARGETED FINANCIAL SANCTIONS RELATED
TO TERRORISM AND TERRORISM FINANCING

48.—(1) Where an entity, or two or more persons associate for the purpose of — Proscription of an entity.

(a) participating or collaborating in an act of terrorism or terrorism financing ;

(b) promoting, encouraging or exhorting others to commit an act of terrorism ; or

(c) setting up or pursuing acts of terrorism,

the Attorney-General shall, with the approval of the President, apply ex-parte to the Court to proscribe the person, association or the entity, and the notice of the Proscription Order shall be published in the Federal Government Gazette and in two national daily newspapers, and at such other places as the Court may determine.

(2) A publication made under subsection (1) shall contain such relevant particulars as the Court may specify.

(3) Without prejudice to the provisions of section 57 of this Act, the Attorney-General may, on the approval of the President, apply to the Court for the revocation of the Proscription Order, where—

(a) the proscribed entity affected by the order makes an application to the Attorney - General to that effect ; and

(b) there is evidence to prove that the proscribed entity does not engage in any of the acts specified in subsection (1).

(4) The revocation of the Proscription Order shall be published in the Federal Government Gazette.

Designating a person, entity, or group for terrorism or for terrorism financing under UNSCR 1373.

49.—(1) Where the Sanctions Committee has reasonable grounds to suspect that a person, group or entity—

(a) has committed, attempted to commit, participated in committing, instigated the commission, or facilitated the commission of an act of terrorism or terrorism financing,

(b) is owned or controlled, directly or indirectly, by any person, group, or entity designated under under this subsection, or

(c) is acting on behalf of, or at the direction of, any person or entity designated under this subsection,

it may recommend to the Attorney-General to designate such person, entity, or group, as a terrorist, terrorist group, terrorist entity or terrorist financier.

(2) Where the Attorney-General is satisfied that there is evidence on reasonable grounds to support the recommendation made under subsection (1), the Attorney-General shall, with the approval of the President, designate the person, group, or entity so recommended as terrorist, terrorist group, terrorist entity or terrorist financier, provided that a designation made by the Attorney-General under this section shall not be conditional upon the existence of criminal proceedings in relation to the person or entity to be designated.

(3) Following a designation made under subsection (2), the Attorney-General may request a foreign country to make a designation of the person, group, or entity so designated, as terrorist, terrorist group, terrorist entity or terrorist financier, and provide relevant identifying information to support that request.

(4) Where a person, group, or an entity has been designated by a foreign country as an international terrorist or international terrorist group, the Attorney General shall, on receipt of a request to designate from that country—

(a) immediately convene the Sanctions Committee to deliberate on the request and its supporting evidence, as proposed for designation ;

(b) designate the person, group or entity as a terrorist, terrorist group, terrorist entity or terrorist financier where, on the recommendation of the Sanctions Committee, the Attorney-General is satisfied that there is evidence on reasonable grounds to support the request ;

(c) direct the Sanctions Committee, to immediately add the name of the designated person or entities to the Nigeria Sanctions List established under section 50 of this Act, and disseminate to the relevant authorities for action ; and

(d) convey the decision of the Sanctions Committee to the requesting country from where the request to designate emanated from.

(5) Where a person, group or an entity has been listed to be involved in acts of terrorism or terrorism financing in any of the instruments of the African Union (AU) or Economic Community of West African States (ECOWAS), or any other organisation, as the President may approve, the Attorney-General shall on receipt of the request to designate, direct the Sanctions Committee to immediately add the name of the designated person to the Nigeria Sanction List and disseminate to the relevant authorities for action.

(6) Where a person designated as a terrorist or terrorism financier under this section is a citizen of Nigeria, other than by birth, or a citizen of any other country, the person shall be deprived of the Nigerian citizenship, in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999.

Cap. C23,
LFN, 2004.

(7) A designation made under subsection (2) (4) and (5) and a revocation of citizenship under subsection (6) shall be published by the Attorney-General of the Federal Government Gazette.

50. The Sanctions Committee shall establish a list, to be referred to as the Nigeria Sanctions List, where all designations made under section 49 (2) (4) and (5) of this Act are published and periodically updated.

Nigeria
Sanctions
List.

51. The Attorney-General may, on the recommendation of the Sanctions Committee, make a proposal to the United Nations Security Council or its relevant 1267/1989 or 1988 Committees for the designation of a person, group, or an entity as an international terrorist, terrorist group, terrorist entity, or terrorist financier, where the Attorney-General is satisfied that there is reasonable grounds to suspect that the person, group, or entity meets the criteria prescribed under the Third Schedule of this Act, provided that a proposal made by the Attorney-General in accordance with this section, shall not be conditional upon the existence of criminal proceedings in respect of the person, group or entity to which the proposal relates.

Proposal for
designation
of terrorist,
terrorist
groups and
terrorism
financier.
Third
Schedule.

52. The designation of a person or entity by the United Nations Security Council or its Committees, in accordance with UNSCR 1267(1999) and its successor resolutions, shall—

Application
of
designations
under United
Nations
Security
Council
Resolutions
1267, 1988
and
successor
resolutions.

(a) have immediate application in Nigeria, and

(b) continue in effect until its expiration or revocation by the United Nations Security Council, or its Committees.

Publication
of UN
Consolidated
List.

53. Any information on the designation of persons and entities referred to in section 52 of this Act shall, without delay, be—

(a) published in the Nigeria Sanctions Committee website, and periodically updated in the manner prescribed in the regulations made in accordance with this Act ; and

(b) circulated to the relevant sector regulators, financial institutions, designated non-financial business and professions, and other entities.

Freezing
order in
respect of
designated
persons or
entities.

54.—(1) Upon the publication of the UN Consolidated List of persons and entities designated by the UN in accordance with UNSCR 1267(1999) and its successor resolutions, and the Nigeria Sanctions List, all natural and legal persons in Nigeria, including financial institutions, designated non-financial business and professions, and other entities in Nigeria shall—

(a) immediately, identify and freeze, without prior notice, all funds, assets, and any other economic resources belonging to the designated person or entity in their possession and report same to the Sanctions Committee ;

(b) report to the Sanctions Committee any assets frozen or actions taken in compliance with the prohibition requirements of the relevant UNSCRs, including attempted transactions ;

(c) immediately file a Suspicious Transactions Report to the NFIU for further analysis on the financial activities of such an individual or entity ; and

(d) report as a Suspicious Transactions Report to the NFIU, all cases of name matching in financial transactions prior to or after receipt of the Nigerian Sanctions List.

(2) The freezing obligation under subsection (1), shall extend to—

(a) all funds or other assets that are owned or controlled by the designated person or entity, and not just those that can be tied to a particular act, plot, or threat of terrorism or terrorism financing ;

(b) those funds or other assets that are wholly or jointly owned or controlled, directly or indirectly, by designated persons or entities ;

(c) the funds or other assets derived or generated from funds or other assets owned or controlled directly or indirectly by designated persons or entities ; and

(d) funds or other assets of persons and entities acting on behalf of, or at the direction of designated persons or entities.

(3) Sector regulators shall—

(a) provide clear guidance to financial institutions, designated non-financial business and professions, and other entities on their obligation to take freezing action in accordance with this section ; and

(b) impose administrative sanctions against a financial institution, designated non-financial business and professions, and other entities in breach of immediate freezing obligation and rules against tipping off.

(4) Without prejudice to subsection (1), the Attorney-General shall without delay apply to the Court *ex-parte* for a freezing order —

(a) directing financial institutions, designated non-financial businesses and professions, other entities, or any person in control of the account of a designated person or entity to freeze the account ; and

(b) freeze or confiscate assets and other economic resources belonging to the designated person or entity.

(5) For the purposes of this section, “immediately” means not later than 24 hours.

(6) It shall be the responsibility of all financial institutions, designated non-financial businesses and professions and other entities to monitor their accounts and transactions against the UN Consolidated List and the Nigeria Sanctions List.

(7) For purposes of this section, sector regulators shall examine their client-base and monitor transactions to ensure compliance with obligations under this section.

55.—(1) A person, group, or entity designated under section 49 of this Act may make an application, in writing, to the Attorney-General for a revocation of the order, and the application shall be made in accordance with procedures prescribed in a regulation made in accordance with this Act.

Revocation of designation, de-listing and unfreezing of funds or other assets.

(2) In respect of an application made under subsection (1), the Attorney-General may, after consultation with the Sanctions Committee, and it is confirmed that—

(a) the designated person or entity no longer meets the criteria for designation—

(i) revoke the designation order, and publish the notice of revocation in the Federal Government Gazette ; and

(ii) cause the name and other details of the revoked designation to be removed from the Nigeria Sanctions List ; or

(b) the criteria for designation subsist, refuse the application for revocation.

(3) The Attorney-General shall, within 60 days of receiving the application referred to in subsection (1), inform the applicant of the decision to revoke or to uphold the order.

(4) A person, group, or entity, who is aggrieved by the decision of the Attorney-General under this section may apply to the Court for a review of that decision within a period of 30 days from the date of the decision.

(5) The Attorney-General shall provide in a regulation for procedures for the application of unfreezing of funds or other assets of persons or entities with the same or similar names as designated persons, or entities who have been inadvertently affected by the freezing mechanism.

Refusal or
revocation of
registration
of NPO
linked to
terrorist
groups.

56.—(1) The Registrar-General of the Corporate Affairs Commission or the Director, Special Control Unit Against Money Laundering shall sign a certificate refusing or revoking the registration of any NPO—

(a) based on criminal intelligence reports or on grounds of national security ; or

(b) where there are reasonable grounds to believe that an applicant for registration as a registered NPO has made, is making, or is likely to make available any resources, directly or indirectly, to a terrorist, terrorist group or terrorist entity.

(2) The Registrar-General of the Corporate Affairs Commission or the Director, Special Control Unit Against Money Laundering shall—

(a) publish the name of the NPO in at least two national newspapers ; and

(b) serve a copy of the certificate signed in subsection (1) on the applicant or the registered NPO at its registered office address, or by registered post sent to its last known address.

(3) The certificate or any matter arising out of it shall not be subject to review or be reinstated, set aside or otherwise dealt with, except in accordance with the provisions of subsection (4).

(4) The Registrar-General of the Corporate Affairs Commission or the Director, Special Control Unit Against Money Laundering may authorise the withdrawal of a certificate refusing or revoking the registration of any NPO—

(a) where the promoters, applicant, or the NPO affected by the certificate makes an application to the Registrar-General or the Director, Special Control Unit Against Money Laundering attaching a Court order made under section 57 of this Act, approving the registration or relisting of the NPO ; or

(b) upon the satisfaction that acts or circumstances specified in subsection (1) on which the certificate was issued no longer exist.

(5) The withdrawal of a certificate refusing or revoking the registration of any NPO under subsection (4) shall be published in the Federal Government Gazette.

57.—(1) Within 60 days of receipt of a copy of a Proscription Order or withdrawal of the certificate refusing or revoking the registration of a NPO by the Registrar-General of the Corporate Affairs Commission under section 56 of this Act, as the case may be, the applicant or the NPO may make an application, on notice, to the Court for a review.

Application
for judicial
review.

(2) In consideration of the application under subsection (1), the Court shall—

(a) examine the security, criminal, or intelligence report at the disposal of the Registrar-General of the Corporate Affairs Commission, and any evidence or information presented by or on behalf of the Attorney-General ;

(b) provide the applicant or NPO with a reasonable opportunity to be heard ; and

(c) determine whether the Proscription Order or certificate is reasonable on the basis of all the information available to the Court.

(3) Where the Court determines that the Proscription Order or certificate issued is not reasonable, it shall order the vacation of the Proscription Order or the registration or relisting of the NPO, as the case may be.

(4) Where the Court determines that the Proscription Order or the certificate issued is reasonable, it shall make an order to that effect.

(5) A Proscription Order or certificate determined to be reasonable or that is not objected to within 60 days after its issuance shall be deemed for all purposes to be sufficient grounds for the—

(a) proscription of persons or entity named in the order or refusal ; or

(b) revocation of the registration of the NPO referred to in the certificate.

(6) The Attorney-General shall review any order made and certificate issued under this Part every 12 months to determine whether there are still reasonable grounds for the order or certificate to continue to apply to the proscribed entity or NPO, and where it is determined that there are no such reasonable grounds, the Attorney-General shall inform the relevant agency of the decision to revoke the order or withdraw the certificate, in respect of the proscribed entity or NPO, as the case may be, unless there is proof to warrant the continued application of the order or certificate.

PART VIII—OFFENCES RELATING TO THE PROLIFERATION AND FINANCING
OF PROLIFERATION OF WEAPONS OF MASS DESTRUCTION

Prohibition
of
proliferation
of weapons
of mass
destruction.

58.—(1) A person or body corporate, who—

(a) manufactures, possesses, stockpiles, stores, develops, transports, sells, supplies, transfers, imports, exports, ships, or uses—

(i) nuclear weapons,

(ii) chemical weapons,

(iii) biological weapons, or

(iv) materials related to nuclear weapons, chemical weapons, or biological weapons that are prescribed by regulations made by the Attorney-General, or

(b) provides technical training, advice, service, brokering, or assistance related to any of the activities referred to in paragraph (a) of this subsection, commits an offence.

(2) A person who contravenes subsection (1), commits an offence and is liable on conviction to—

(a) in the case of a natural person, imprisonment for a term of at least 25 years and up to a maximum of life imprisonment ; or

(b) in the case of a body corporate, to —

(i) a fine of at least ₦200,000,000,

(ii) imprisonment of principal officers for a term of at least 25 years, and

(iii) the winding up of the body corporate, and its prohibition from reconstitution or incorporation under any form or guise.

Prohibition
of
proliferation
financing.

59.—(1) All acts of proliferation financing of weapons of mass destruction are prohibited.

(2) A person or body corporate who contravenes subsection (1), commits an offence and is liable on conviction to—

(a) in the case of a natural person—

(i) imprisonment for a term of at least 25 years and up to a maximum of life imprisonment,

(ii) a fine not exceeding ₦100,000,000, or

(iii) both imprisonment and fine ; or

(b) in the case of a body corporate, to—

(i) a fine of at least ₦200,000,000,

(ii) imprisonment of principal officer for a term of at least 25 years and up to a maximum of life imprisonment, and

(iii) the winding up of the body corporate, and its prohibition from reconstitution or incorporation under any form or guise.

(3) A person or body corporate, within or outside Nigeria, in any manner, who, directly or indirectly, and willingly provides, solicits, acquires, collects, receives, possesses, or makes available property, funds or other services, or attempts to provide, solicit, acquire, collect, receive, possess or make available property, funds or other services with the intention or knowledge, or having reasonable grounds to believe that it will be used, in full or in part to—

(a) finance the proliferation of weapons of mass destruction, or

(b) do any other act intended to cause death or serious bodily injury to a civilian or any other person not taking active part in the hostilities in a situation of armed conflict, when the purpose of that act, by its nature or context, is to encourage the proliferation of weapons of mass destruction, commits an offence.

(4) A person or body corporate who commits an offence under subsection (3) is liable on conviction to—

(a) in the case of a natural person—

(i) imprisonment for a term of at least 25 years and up to a maximum of life imprisonment,

(ii) a fine not more than ₦100,000,000, or

(iii) both imprisonment and fine ; or

(b) in the case of a body corporate, to—

(i) a fine of at least ₦200,000,000,

(ii) imprisonment of the principal officer for a term of at least 25 years and up to a maximum of life imprisonment, and

(iii) the winding up of the body corporate, and its prohibition from reconstitution or incorporation under any form or guise.

60.—(1) The designation of any person or entity by the United Nations Security Council or its Committees under Chapter VII of the Charter of the United Nations, under UNSCR that relate to the prevention and disruption of the financing of proliferation of weapons of mass destruction, shall have immediate application in Nigeria and continue in effect until its expiration or revocation by the United Nations Security Council or its Committees.

(2) Any information on the designation of person and entities referred to in subsection (1) of this Act shall, without delay, be—

(a) published in the Nigeria Sanctions Committee website and periodically updated in the manner prescribed in the regulations made in accordance with this Act ; and

Designation of a person or entity by the United Nations Security Council or its Committees in relation to proliferation financing.

Freezing
obligation in
respect of
proliferation
financing.

(b) circulated to the relevant sector regulators, financial institutions, designated non-financial businesses and professions and other entities.

61.—(1) Upon publication of the UN Consolidated List of persons and entities designated under UNSCRs that relate to the prevention and disruption of the financing of proliferation of weapons of mass destruction, all natural and legal persons in Nigeria, including financial institutions, designated non-financial businesses and professions, and other entities in Nigeria shall be required to, immediately, identify and freeze all funds, assets, and any other economic resources belonging to a designated person or entity in their possession and report same to the Nigeria Sanctions Committee.

(2) The freezing obligation under subsection (1), shall extend to—

(a) all funds or other assets that are owned or controlled by the designated person or entity, and not just those that can be tied to a particular act, plot or threat of proliferation ;

(b) those funds or other assets that are wholly or jointly owned or controlled, directly or indirectly, by designated persons or entities ;

(c) the funds or other assets derived or generated from funds or other assets owned or controlled directly or indirectly by designated persons or entities ; and

(d) funds or other assets of persons and entities acting on behalf of, or at the direction of designated persons or entities.

(3) In respect of designations referred to in subsection (1), sector regulators shall immediately—

(a) disseminate the UN Consolidated List to financial institutions, designated non-financial businesses and professions, and other entities ;

(b) provide clear guidance to financial institutions, designated non-financial businesses and professions, and other entities on their obligation to take freezing action in accordance with subsection (4) ; and

(c) impose administrative sanctions against a financial institution, designated non-financial businesses and professions, and other entities in breach of immediate freezing obligation and rules against tipping off.

(4) The financial institutions, designated non-financial businesses and professions, and other entities shall, on receipt of the notification from sector regulators—

(a) immediately take steps to identify any funds, assets or any economic resources in their possession belonging to designated persons or entities and carry out freezing measures described in subsection (1) and (2), and report to the Sanctions Committee ;

(b) immediately file a Suspicious Transactions Report to the NFIU for further analysis on the financial activities of such an individual or entity ; and

(c) report, as a Suspicious Transactions Report to the NFIU, all cases of name matching in financial transactions prior to or after receipt of the List.

(5) For the purposes of this section, “immediately” means not later than 24 hours.

(6) It shall be the responsibility of all financial institution, designated non-financial businesses and professions and other entities to monitor their accounts and transactions against the UN Consolidated List.

(7) For purposes of this section, sector regulators shall—

(a) use their powers available under relevant laws or enactments to monitor the policies, procedures and actions of financial institutions, designated financial businesses and professions, and other entities under their authority, to ensure compliance with the requirements of this section ; and

(b) take appropriate enforcement action and apply such sanctions as are appropriate in the event of non-compliance with any of the requirements under this section.

PART IX—RESPONSIBILITIES OF AIRLINES, COMMERCIAL CARRIERS,
TOUR OPERATORS AND TRAVEL AGENTS

62.—(1) An airline operator, master of sea vessel, commercial carrier, tour operator, or travel agent shall not aid or abet, facilitate and promote terrorist activities.

Responsibilities of airlines, commercial carriers, tour operators and travel agents.

(2) An airline operator, master of sea vessel, commercial carrier, tour operator, or travel agent shall—

(a) notify its clients of its obligation under subsection (1) ;

(b) insert in any contract with corresponding suppliers in destination countries, clauses requiring the suppliers to comply with the obligations stated in subsections (1) and (2)(a) ;

(c) refrain from utilising messages on printed materials, video or the internet that could suggest or allude to behaviour incompatible with the provisions of this Act ;

(d) inform their staff of their obligations under this Act ; and

(e) include clauses regarding their obligations under this Act in their conditions of service.

(3) The operator of an aircraft or master of a vessel departing from Nigeria or registered in Nigeria but departing from any point outside Nigeria shall, subject to regulations made under this Act, provide to the—

(a) relevant agencies any information in his possession relating to persons on board or expected to be on board the aircraft or vessel, as the case may be ; or

(b) competent authority in a foreign State any information in his possession relating to persons on board or expected to be on board the aircraft or vessel, as the case may be.

(4) An airline an operator, master of sea vessel, commercial carrier, tour operator or travel agent, who fails to comply with the provisions of this Act or violates the provisions of this section commits an offence, and in addition to any other penalty provided in this Act, is liable on conviction to a fine of at least ₦10,000,000 and the forfeiture of the vessel or aircraft belonging to the entity to any fund or agency established under any law for the recovery of proceeds of crime, or both.

PART X—INVESTIGATION AND PROSECUTION

Issuance of
warrant for
investigation.

63.—(1) An authorised officer of a relevant agency may apply ex-parte to the Court for the issuance of a warrant for the purposes of carrying out investigation into the activities prescribed under this Act.

(2) The Court may issue a warrant authorising an officer of a relevant agency to—

(a) enter the premises, place or conveyance specified or described in the warrant ;

(b) search the premises, place or conveyance and any person found in the premises, place or conveyance ; and

(c) seize and detain any relevant material found on the premises, place or conveyance.

(3) The Court shall not issue a warrant under subsection (2), unless the Court is satisfied that—

(a) the warrant is sought to prevent the commission of an offence or to prevent interference in an investigation under this Act ;

(b) the warrant is required for the purposes of a terrorist investigation or investigation into the commission of other offences under this Act ;

(c) there are reasonable grounds for believing that there is a person or material on the premises, place or conveyance which may be relevant to the terrorist investigation ; or

(d) the person being sought is preparing or about to commit an offence under this Act.

(4) Where a seizure is effected in the course of search or investigation under this section, a copy of the list of all the articles, documents and other materials seized shall be made, duly endorsed and handed to the person on whom the search is made, or owner of the premises, place or conveyance searched.

64.—(1) Where in a case of verifiable urgency or a life is threatened, or to prevent the commission of an offence under this Act, and an application to the Court to obtain a warrant would cause delay that may be prejudicial to the maintenance of public safety or order, an officer of a relevant agency may, without prejudice to the provisions of section 63 of this Act or any other law, with the assistance of other officers, as may be necessary and while search warrant is being sought for —

Investigation
and search
without
warrant.

(a) enter and search any premises, place or conveyance, where there are reasonable grounds to suspect that within those premises, place or conveyance—

(i) an offence under this Act is being committed or likely to be committed ;

(ii) there is evidence of the commission of an offence under this Act ; or

(iii) there is an urgent need to prevent the commission of an offence under this Act ;

(b) search any person or conveyance found on any premises or place which the officer is empowered to enter and search under paragraph (a) of this subsection ;

(c) stop, board and search any conveyance where the authorised officer of the relevant agency has reasons to suspect that there is evidence of the commission or likelihood of the commission of an offence under this Act ;

(d) seize, remove and detain anything which is, contains or appears to him to be or to contain or to be likely to contain, evidence of the commission of an offence under this Act ; or

(e) arrest, search and detain any person whom the officer reasonably suspects to have committed or is likely to commit an offence under this Act.

(2) Where a seizure is effected in the course of search or investigation under this section, a copy of the list of all the articles, documents and other materials seized shall be made, duly endorsed and handed to the—

(a) person on whom the search is made ; or

(b) owner of the premises, place or conveyance searched.

(3) Notwithstanding the provisions of subsection (1), a woman shall only be searched by a woman.

(4) An authorised officer of a relevant agency, who uses such force as may be necessary and proportionate for any purpose in accordance with this Act, shall not be liable in any criminal or civil proceedings, for having, by the use of reasonable force, caused injury or death to any person or damage to or loss of any property.

(5) A relevant agency shall, within 90 days of exercising the powers conferred by this section, provide a detailed report to the Attorney-General on the exercise of the powers, describing the urgency or life-threatening situation that necessitated the exercise of the powers with justification on why obtaining a warrant would have caused delay that may be prejudicial to the maintenance of public safety or order.

Recording
measurements,
samples,
photographs
or
fingerprint
impressions
during
investigations.

65.—(1) An authorised officer of a relevant agency shall take and record, for the purpose of identification and evidence, the measurements, samples, photographs and fingerprint impressions of all persons who may be in lawful custody for an offence under this Act.

(2) A person who refuses to submit to the taking and recording of his measurements, photographs or fingerprint impressions shall be taken before the Court and where the Court is satisfied that the person is in lawful custody, it shall make such order as it deems fit authorising the State Security Service or its duly authorised officers, or any enforcement or security officer to take measurements, photographs and fingerprint impressions of the person.

Detention
for offences
related to
terrorism.

66.—(1) Notwithstanding provisions in any other law, the Court may, pursuant to an ex-parte application, grant an order for the detention of a suspect under this Act for a period not more than 60 days, subject to renewal for a similar period, until the conclusion of the investigation and prosecution of the matter that led to the arrest and detention is dispensed with provided that in the case of renewal, the relevant agency shall involve the Attorney-General.

(2) A person found on any premises or place or in any conveyance may be detained by the relevant law enforcement or security officer until the completion of the search or investigation under the provisions of this Act.

(3) An authorised officer of the relevant agency may use such force as may be necessary and proportionate for the exercise of the powers conferred by subsection (2).

Access to a
detained
person
pending
conclusion of
terrorist
investigation.

67.—(1) Where a person is arrested under reasonable suspicion of having committed an offence under this Act, the relevant agency may direct that the person arrested be detained in custody for a period not more than 24 or 48 hours from the time of his arrest, as the case may be, without having access to—

(a) any person other than a medical officer of the relevant agency and a government appointed legal practitioner ; or

(b) any phone or communication gadget.

(2) A direction under subsection (1) shall not be issued unless the relevant agency has reasonable grounds to suspect that giving access to any person, other than the medical officer or a government appointed lawyer as specified in that subsection shall—

(a) lead to interference with or destruction of the evidence connected with an offence under this Act, or to interference with or physical injury to other persons ;

(b) lead to the alerting of other persons suspected of having committed an offence under this Act, or any other law, who are not yet arrested ; or

(c) hinder the tracking, search and seizure of terrorist property.

(3) As soon as a direction is issued under subsection (1), the person detained shall be informed that he may, if he so wishes, be examined by a medical officer or speak to a government appointed lawyer.

(4) Where a person arrested under this Act is granted a bail within the period of detention stipulated under section 67 of this Act, the Court may make such orders, as may be necessary, for the purpose of enabling the relevant agency to monitor the movement and activities of the person, including an order that he be placed under house arrest.

(5) A person under house arrest under the provisions of subsection (4) shall—

(a) be monitored by the authorised officers of the relevant agency ; and

(b) have no access to phones or communication gadgets.

68.—(1) Without prejudice to any other law, a relevant agency may, with the approval of the National Security Adviser, and for the purpose of the—

(a) prevention of acts of terrorism or the commission of any other offence under this Act,

(b) enhancement of the detection of offences related to the preparation of an act of terrorism, or

(c) prosecution of offenders under this Act,

apply ex-parte to the Court for an “interception of communication order”.

(2) The Court to which an application is made under subsection (1) may make an order —

Interception
of
communica-
tions order.

(a) requiring a communication service provider to intercept and retain a specified communication, or communications of a specified description received or transmitted or about to be received or transmitted by that communication service provider, including the call record data or metadata ;

(b) authorise a relevant agency to enter any premises and to install in such premises, any device for the interception and retention of a communication or communications of specified description, and to remove and retain such a device for the purpose of intelligence gathering ; or

(c) authorise a relevant agency to execute covert operation in relation to an identified or suspected terrorist group, entity or person for the purpose of gathering intelligence.

(3) An order made under subsection (1) shall specify the period for which a communication service provider may be required to retain communications data to which the order relates.

(4) Any information contained in a communication—

(a) intercepted and retained pursuant to an order under subsection (2), or

(b) intercepted and retained in a foreign State in accordance with the law of that foreign State and certified by a court of that foreign State to have been so intercepted and retained,

is admissible in proceedings for an offence under this Act, as evidence of the truth of its content.

(5) In this section—

“*communications service provider*” means a person who provides postal, information or communication services, including the transmission or reception of communications and other telecommunications services ;

“*data*” means information generated, sent, received or stored that can be retrieved by electronic, magnetic, optical or any similar means ; and

“*metadata*” means data that provides information about other data.

Detention of
a
conveyance.

69.—(1) A relevant agency may apply ex-parte to the Court for an order detaining a conveyance, where the agency reasonably believes that—

(a) a threat has been made to commit an act of violence against the conveyance or against any person or property on board the conveyance ;

(b) the conveyance is used or intended to be used to commit an offence under this Act ; or

(c) an act of violence is likely to be committed against the conveyance, or against any person or property on board the conveyance.

(2) Where the operator of a conveyance fails to comply with a detention order under subsection (1), an authorised officer of a relevant agency may—

- (a) enter or authorise any other person to enter the conveyance ; or
- (b) arrange for a person or thing to be removed from the conveyance.

(3) The authorised officer of a relevant agency shall give written notice to the operator of the conveyance of any detention order issued under this section.

(4) Where the operator of a conveyance objects to a detention order made under this section, the operator may apply to the Court, and the Court may, after considering the application, confirm, vary or cancel the order.

(5) A person who—

- (a) without reasonable excuse, fails to comply with the requirement of a detention order ; or
- (b) intentionally obstructs or hinders any person acting in accordance with subsection (2),

commits an offence under this Act and is liable on conviction to imprisonment for a term of at least five years.

70.—(1) A video recording shall be made and kept in respect of any person, conveyance or property detained under any provision of this Act, as may be required by a relevant agency.

Video recording and custody of records.

(2) Records in respect of a person, conveyance, or property detained under any provision of this Act shall be kept in the custody of a relevant agency.

(3) A video recording and other forms of electronic evidence shall be admissible in evidence before any court of competent jurisdiction in Nigeria for offences under this Act subject to the provisions of the Evidence Act.

Act No. 18, 2011.

(4) In this section, “video recording” includes the recording of visual images and sound by electronic or other technological means.

71. Where in any proceedings for an offence under this Act, a question arises as to whether anything or substance is a weapon, hazardous, radioactive or harmful substance, a toxic chemical, microbial or other biological agent or toxin, a certificate purporting to be signed by an appropriate authority to the effect that the thing or substance described in the certificate is a weapon, hazardous, radioactive or harmful substance, a toxic chemical, microbial or other biological agent or toxin, shall—

Evidence by certificate.

- (a) be admissible in evidence without proof of the signature of the person appearing to have signed it ; and

(b) in the absence of evidence to the contrary, be proof of the facts stated in the certificate.

Protection of informants and information.

72. Where a person voluntarily provides to a relevant agency, information that may be useful in the investigation or prosecution of an offence under this Act, the relevant agency shall take all reasonable measures to protect the identity and life of that person and the information so provided shall be treated as confidential.

Protection of persons and witnesses.

73.—(1) The Court may on its own, or by ex-parte application by the Attorney-General or the relevant agency, apply to the court to protect a witness or any person in any proceeding before it, where it is satisfied that the life of the person or witness is in danger and take such measures as it considers fit to keep the identity and address of the witness or person secret.

(2) The measures which the Court may take under subsection (1), include—

(a) holding the proceeding at a place to be decided by the Court ;

(b) avoiding the mention of the real name and address of the witness or person in its orders, judgments or records of the case, which are accessible to the public ;

(c) issuing a direction for ensuring that the identity and address of the witness or person are not disclosed ; and

(d) undertaking the proceeding in camera in order to protect the identity and location of witnesses and other persons.

(3) The Court may also decide, in the public interest and national security that—

(a) all or any of the proceedings pending before the Court shall not be published in any manner ; and

(b) the proceedings shall be adjourned and the accused persons detained pending when the Attorney-General or the relevant agency is able to guarantee the safety of the witnesses and other persons involved in the matter.

(4) The Court may, on an application by or on behalf of the relevant agency, in the interest of public safety or order, exclude from proceedings for any offence under this Act any person other than the parties and their legal representatives.

(5) The Court may, on the application of the Attorney-General, reduce the penalty imposed on a person convicted of an offence in such manner as the Court considers fit where that person has—

(a) before any proceeding, made possible or facilitated the identification of other accused persons and their sponsors ; or

(b) after the commencement of the proceedings, made possible or facilitated the arrest of the persons and their sponsors mentioned in paragraph (a) of this subsection.

(6) A person, who contravenes an order or direction made under this section commits an offence is liable on conviction to imprisonment for a term of at least five years.

74. The Attorney-General shall institute and undertake criminal proceedings against any person in respect of offences committed under this Act or any law or regulation relating to counter-terrorism. Power to prosecute.

75.—(1) Subject to the provisions of the Constitution of the Federal Republic of Nigeria, 1999, the President may in accordance with the advice of the Executive Council of the Federation, by proclamation published in the Federal Government Gazette, declare a state of emergency in Nigeria or in any part of Nigeria as part of anti-terrorism measures. Power to declare a state of emergency.
Cap. C23
LFN, 2004.

(2) On the declaration of a state of emergency under subsection (1), the President may take such measures as he considers necessary and justifiable for the purpose of dealing with the situation that exists during the period that the state of emergency is in force.

PART XI—JURISDICTION

76.—(1) The Federal High Court (in this Part referred to as “the Court”) has jurisdiction to try offences under this Act or any other related enactment and to hear and determine proceedings arising under this Act whether or not the offence was commenced in Nigeria and completed outside Nigeria, and the victim or the alleged offender is — Jurisdiction to try offences under this Act.

(a) in Nigeria ;

(b) on a ship or aircraft registered in Nigeria ;

(c) dealing with or on behalf of the Government of Nigeria, or a citizen of Nigeria or an entity registered in Nigeria ; or

(d) outside Nigeria—

(i) where the victim of the offence is a citizen or resident of Nigeria,

(ii) where the alleged offender is in Nigeria and not extradited to any other country for prosecution, or

(iii) by a Nigerian, if the person’s conduct would also constitute an offence under a law of the country where the offence was committed.

(2) The Court has jurisdiction to impose any penalty provided for an offence under this Act or any other related law.

(3) In any trial for an offence under this Act, the Court may, notwithstanding anything to the contrary in any other enactment, adopt all legal measures necessary to avoid unnecessary delays and abuse in the conduct of matters.

Cap. C23
LFN, 2004.

(4) Subject to the provisions of the Constitution of the Federal Republic of Nigeria, 1999, an application for stay of proceedings or for an interlocutory injunction in respect of any matter brought under this Act shall not be entertained by the Court but shall be stayed until judgment in the matter is delivered by the Court.

(5) Whenever a person is convicted of an offence under this Act, the Court in passing sentence shall, in addition to any punishment which it may impose in respect of the offence, order the forfeiture, to the Federal Government of Nigeria, of any—

- (a) terrorist fund with any accrued or accruing interest thereon,
- (b) terrorist property,
- (c) article, substance, device or material by means of which an offence was committed, or
- (d) conveyance used in the commission of an offence,

which is reasonably believed to have been used in the commission of the offence or for the purpose of or in connection with the commission of the offence, and which may have been seized under this Act or is in the possession or custody or under the control of the convicted person.

(6) In any trial for an offence under this Act, the fact that an accused person is in possession of terrorist property, devices, instruments or deadly weapons or nuclear or biological weapons for which he cannot satisfactorily account for, may be proof and taken into consideration by the Court, as corroborating the testimony of any witness in the trial.

PART XII—SEIZURE AND FORFEITURE OF PROPERTY OR FUNDS

Property
tracing.

77.—(1) Where a relevant agency has reasonable grounds to suspect that a person has committed, is committing, or is likely to commit an act of terrorism or any other offence under this Act, or is in possession of terrorist property, it may, for the purposes of an investigation under this Act, with the approval of the Attorney-General, apply ex-parte to the Court for an order—

- (a) compelling the suspect to deliver to the relevant agency any document relevant to identifying, locating or quantifying any property belonging to or in the possession or control of that person ;
- (b) requiring a financial institution or designated non-financial institution to produce or deliver to the relevant agency all information and documents regarding any business transaction conducted by or on behalf of the suspect ; or

(c) requiring a telecommunications operator, communications service provider or other institution to produce or deliver to the relevant agency all information, logs and documents relevant for identifying, locating, tracing or intercepting any communications or equipment belonging to or in the possession or control of the suspect.

(2) Where a person fails to comply with, delays, or is otherwise obstructing the execution of an order made under subsection (1), the Court may, on an information or affidavit sworn to that effect by the relevant agency, authorise the relevant agency to enter into any premises, including that of a financial institution, telecommunications operator or communications service provider, to search and remove any document for the purpose of executing such order.

78.—(1) A person arrested for committing an offence under this Act shall be required to make full disclosure of all his assets and properties by completing the Declaration of Assets Form, as specified in Form 1 in the First Schedule to this Act.

Disclosure
of assets and
property by
an arrested
person
First
Schedule

(2) The disclosures made in the Declaration of Assets Form shall be investigated by the relevant agency.

(3) A person who—

(a) knowingly fails to make full disclosure of his assets and liabilities,

(b) knowingly makes a false declaration, or

(c) fails, neglects, or refuses to make a declaration or furnish any information required in the Declaration of Assets Form,

commits an offence and is liable on conviction to imprisonment for a term of two years.

(4) In all terrorist and proliferation financing investigations, regardless of whether the act has been completed or not, the relevant agency shall request from the Nigerian Financial Intelligence Unit (NFIU) in writing, any information that may assist in the tracing of all funds or properties in or outside Nigeria that may be directly or indirectly linked to a suspected terrorist, terrorist group, entity, or other suspected person.

79.—(1) A relevant agency shall apply ex-parte to the Court for an order to seize the fund or property of a person arrested for an offence under this Act, where it has reasonable grounds to suspect that the fund or property—

Seizure of
fund or
property.

(a) is intended to be used for the purpose of committing an act of terrorism or other acts of violence under this Act ;

(b) belongs to or is held in trust for a terrorist group or specified entity ; or

(c) is or represents property or part of property obtained through acts directly or indirectly linked to terrorism.

(2) A relevant agency may seize fund or property where—

(a) the seizure is incidental to an arrest or search ; or

(b) the fund or property is liable to forfeiture upon an order made by the Court following an application by the relevant agency.

(3) A relevant agency may, in the interest of public order, defence and national security, exercise its powers under subsection (1), whether or not any proceeding has been brought for an offence in connection with the fund or property.

(4) The Court shall not make a detention or attachment order of any fund or property seized in accordance with the provisions of this section unless the Court is satisfied that reasonable grounds exist for suspecting that the fund or property—

(a) is derived from an act of terrorism, or is being used or is intended to be used for the purposes of terrorism ;

(b) consists of resources of a terrorist, terrorist group or specified entity ;

(c) is or represents property or part of a property obtained directly or indirectly through terrorist activities ;

(d) is being used or intended to be used in committing acts of violence or other offences under this Act ; or

(e) is being used or intended to be used in financing the proliferation of weapons of mass destruction.

(5) Subject to subsection (7), any order made under subsection (4) shall remain valid for a period of 90 days and may be renewed for a further period of 90 days or until the production of the suspected fund or property before the court.

(6) Any fund or property, and other proceeds from the fund or property seized under this section shall be deposited by a relevant agency in an interest-yielding account.

(7) The fund with the interest may be released to the owner by an order of the Court, where proceedings are not brought in connection with the seized fund.

(8) Whenever property is seized under any of the provisions of this Act, a relevant agency—

(a) shall place the property under seal ;

(b) may, with leave of the Court, auction the property and pay the proceeds into an interest yielding account pending the determination of the matter ; or

(c) remove the property to a place designated by the relevant agency.

(9) Property taken or detained under this section shall be deemed to be in the custody of the Court and subject only to the order of the Court.

80.—(1) Where a person is charged or about to be charged with an offence under this Act, the relevant agency may apply to the Court for a detention or attachment order of all frozen funds and seized property belonging to or held on behalf of the suspect.

Order of the Court relating to seized property.

(2) An order made under subsection (1) may—

(a) prohibit a person from making money or property available to or for the benefit of the suspect, except in cases of critical need, including reasonable subsistence expenses ;

(b) authorise the relevant agency to make money or other property available to such person on such conditions as may be specified in the order ;

(c) authorise the relevant agency to auction the property through the office of the Attorney–General and pay the proceeds into an interest yielding account especially where the property in question is perishable or is likely to perish or in imminent danger of perishing or being destroyed ;

(d) require the suspect to provide such information or produce such document as may be required or necessary for an investigation under this Act ; or

(e) include such other conditions, as the Court may impose.

(3) The Court may, on an application by the Attorney–General or on the advice of the Attorney–General, appoint an official receiver or any other suitable person to auction or manage the property of the suspect during the period of operation of an order made under this section.

(4) An order made under this section shall—

(a) be published in the Federal Government Gazette and in two national daily newspapers, by the relevant agency ; and

(b) remain in effect until the determination of any charge or intended charge under subsection (1) and, if there is a conviction, until an order for forfeiture is made by the Court or proceedings relating to the forfeiture are concluded.

(5) Where an order made under this section ceases to have effect, the relevant agency shall cause notice of that fact to be published in the Federal

Government Gazette and in two national daily newspapers within 60 days of the cessation.

(6) The relevant agency shall, subsequent to publishing the order, give notice of the order to—

(a) financial institutions and designated non-financial institutions ; and

(b) any other person who may hold or be vested with property belonging to or held on behalf of the suspect or convicted person.

(7) Any payment, transfer, pledge, or other disposition of property made in contravention of an order made under this section shall be void.

(8) Property forfeited to the Federal Government shall vest in the Federal Government, where—

(a) no appeal has been made against the order, at the expiration of the period within which an appeal may be made against the order ; and

(b) an appeal has been made against the order, and on the final determination of the appeal, the decision is in favour of the Federal Government.

(9) In this section, “critical need” means serious life-threatening need.

Freezing
order on
banks or
other
financial
institutions.

81.—(1) Notwithstanding anything contained in any other enactment, where a person is arrested or under investigation for an offence under this Act, a relevant agency may, if satisfied that the fund in the account of an arrested person is—

(a) made through the commission of an offence under this Act,

(b) is connected with or reasonably suspected to be made through the commission of an offence, or

(c) intended to be used for the commission of an offence,

First
Schedule.

apply to the Court ex-parte for an order authorising the relevant agency to direct the manager of the bank or person in charge of the bank or financial institution, where the account is or believed to be, in a manner specified in Form 2 in the First Schedule to this Act, to freeze the account.

(2) The relevant agency may, in addition, direct the bank or other financial institution to—

(a) supply necessary information, and produce books and documents relating to the account ; and

(b) stop all outward payments, operations, or transactions, including any bill of exchange, in respect of the account of the arrested person or a person under investigation.

(3) The manager or person in charge of the bank or a financial institution shall take necessary steps to comply with the requirements of the order made under subsections (1) and (2).

(4) For the purposes of this Part, “freeze” means to prohibit the transfer, conversion, disposition or movement of any property, equipment or other instrumentalities on the basis of, and for the duration of the validity of, an action initiated by a relevant agency or the Attorney-General under a freezing mechanism, or until a forfeiture order is made by a court as part of the implementation of a freezing measure, and the relevant agency may decide to take control of the property, equipment, instrumentalities, funds or other assets as a means to protect against flight or destruction by the original owner or a third party.

PART XIII—OBLIGATIONS OF FINANCIAL AND DESIGNATED
NON-FINANCIAL INSTITUTIONS

82. All forfeited funds, and funds realized from the proceeds of sale, management, or other forms of disposal of seized, attached and forfeited assets under this Act and vested in the Federal Government shall be paid into the Confiscated and Forfeited Assets Account established under any enactment dealing with the proceeds of crime.

Confiscated
and
Forfeited
Assets
Account.

83.—(1) Subject to the provisions of the Money Laundering (Prohibition) Act, all financial institutions and designated non-financial institutions shall—

Obligation to
develop
counter-
financing of
terrorism
programmes
and
strategies
Act No. 11,
2011.

(a) develop and implement programmes and strategies for combating the financing of terrorism ; and

(b) keep a record of any complex, unusual large and unusual pattern of transaction, which has no apparent economic or visible lawful source or purpose.

(2) A report detailing all the parties involved in such transactions shall be kept and made available on request by the relevant agency.

84.—(1) Subject to the provisions of the Money Laundering (Prohibition) Act, a financial institution or designated non-financial institution shall, within 24 hours, forward reports of suspicious transactions relating to terrorism or terrorism financing, or proliferation financing to the NFIU, which shall immediately process and forward the information to the relevant agency, where there are sufficient reasons to suspect that the funds—

Obligation
to report
suspicious
transactions.
Act No.
11, 2011.

(a) are derived from legal or illegal sources, and are intended to be used for an act of terrorism or terrorism financing, or proliferation financing ;

(b) are proceeds of a crime related to terrorism or terrorism financing, or proliferation financing ; or

(c) belong to a person, entity or organisation considered as terrorist.

(2) A financial institution or a designated non-financial institution is not liable for violation of the confidentiality rules for any lawful action taken in furtherance of its obligations under subsection (1).

(3) A breach of the provisions of this section is an offence under this Act, and is liable on conviction to—

(a) in the case of a director, chief compliance officers, or other employees—

(i) imprisonment for a term of not more than five years,

(ii) a fine of at least ₦5,000,000, or

(iii) both fine and imprisonment ; and

(b) in the case of a financial institution or non-financial institution—

(i) a fine of at least N10,000,000 and N1,000,000 for every day the offence persists,

(ii) the withdrawal of licence or forfeiture of assets of the institution, or

(iii) all the prescribed penalties.

(4) The officer responsible for this breach may also be referred by the NFIU to the appropriate regulatory or professional body for disciplinary action, including withdrawal of certificates and debarment from practising the profession for a period of at least five years.

(5) Where a breach of the provisions of subsection (1) occurs and it is shown that the breach was not intentional, and that adequate measures were put in place by the financial institution or the designated non-financial institution to prevent the breach from occurring, the NFIU, in consultation with the regulator or the self-regulatory organisation responsible for the financial institution or designated non-financial institution shall impose such administrative sanctions, as it may consider necessary.

(6) The NFIU, Sanctions Committee and relevant sector regulators shall publish, on their website and in any other form of publication as considered appropriate, the list of individuals and institutions penalised under this section.

PART XIV—MUTUAL LEGAL ASSISTANCE, EXCHANGE OF
INFORMATION AND EXTRADITION

Requests
from foreign
States.

85.—(1) A foreign State may make a request to the Attorney-General for assistance in the investigation and prosecution of offences relating to terrorism.

(2) The Attorney-General shall furnish a copy of a request for assistance to the National Security Adviser and the relevant agency.

(3) Where a foreign State makes a request for assistance in the investigation or prosecution of an offence relating to terrorism or extradition where there is mutual legal assistance treaty in force, the Attorney-General may, after due consideration—

(a) execute the request ; or

(b) inform the requesting State of any reason for not executing the request, or delaying the execution of the request.

(4) Where the Attorney-General decides to execute a request for assistance under subsection (1), the Attorney-General may apply to the Court for—

(a) an order for the relevant agency to —

(i) enter and search specified premises or conveyance,

(ii) search any specified person, or

(iii) remove any relevant document or material; and

(b) a seizure order, property tracing order, interception of communication order ; or

(c) an order for freezing or forfeiture of property or funds in such manner, as the case may require.

(5) The Court, in making an order under subsection (4), may impose conditions as to payment of debts, sale, transfer or disposal of any property.

(6) Where a prima facie case is established on the basis of the request from a foreign State, the Attorney-General shall file a request for an order of forfeiture of all funds or properties used, being used or intended to be used for the commission of an act of terrorism or other offences under this Act, and the Court shall grant or reject the application for an order of forfeiture after hearing from all parties, including a bona fide third party.

86.—(1) The Attorney-General may, on the recommendation of the National Security Adviser or the relevant agency in charge of a matter, make a request to any foreign State for—

Request to
a foreign
State.

(a) evidence or information relevant to an offence under this Act ; or

(b) the restraint and forfeiture of any fund or property located in that foreign State, and which is liable to be forfeited for being a terrorist fund or property that is used, being used or intended to be used for the commission of an act of terrorism.

(2) The Attorney-General may, for the purpose of giving evidence in relation to any proceedings for an offence under this Act, apply to the Court for an order directing the person mentioned in the Order, who is resident in a foreign State to—

(a) submit in person or deliver the required document or material in the person's possession or under the person's control to the jurisdiction of the Court ; or

(b) subject to the approval of the foreign State, submit in person to the jurisdiction of the court of the foreign State.

Evidence
pursuant to
a request.

87.—(1) The evidence taken under section 86 of this Act, may in any proceedings in a court of a foreign State, if it is authenticated, be prima facie admissible in any proceedings to which the evidence relates, provided that the circumstances and method of collecting the evidence is acceptable to Nigeria.

(2) For the purpose of subsection (1), a document is authenticated, where it is—

(a) signed or certified by a Judge or Magistrate of the foreign State ;

(b) authenticated by the oath or affirmation of a witness ; or

(c) sealed with an official or public seal—

(i) of a Ministry or Department of the Government of the foreign State, or

(ii) in the case of a foreign territory, protectorate, or colony of the officer or authority administering the Government of the foreign territory, protectorate or colony or a department of that territory, protectorate or colony.

Form of
requests.

88.—(1) A request under this Part—

(a) shall be in writing, dated and signed by or on behalf of the person making the request ; and

(b) may be transmitted by facsimile or by any other electronic device or means.

(2) A request shall—

(a) confirm that—

(i) an investigation or prosecution is being conducted in respect of, or

(ii) a person has been convicted of,

a suspected offence of terrorism, an act related to terrorism, or any other offence under this Act ;

(b) state the grounds on which a person is being investigated or prosecuted for an offence related to terrorism or details of the conviction of the person ;

- (c) give sufficient particulars of the identity of the person ;
- (d) give sufficient particulars to identify any financial institution or designated non-financial institution, or other persons believed to have information, documents or materials which may be of assistance to the investigation or prosecution ;
- (e) specify the manner in which and to whom any information, document or material obtained pursuant to the request is to be produced ;
- (f) specify the information, document or material to be obtained from a financial institution or designated non-financial institution or any person which may assist the investigation or prosecution ;
- (g) state whether—
 - (i) a freezing or forfeiture order is required, or
 - (ii) the property may be made the subject of such an order ; and
- (a) contain such other information as may assist in the execution of the request.

(3) A request shall not be invalidated for the purposes of this Act or any legal proceedings by failure to comply with the provisions of subsection (3), where the Attorney-General is satisfied that there is sufficient compliance to enable him execute the request.

(4) Where the Attorney-General considers it appropriate, either because an international arrangement so requires or permits, or it is in the public interest, the Attorney-General may, after deducting the cost incurred for actions taken in Nigeria, make recommendations that any part of any property forfeited under this Act or its value, be returned or remitted to the requesting State.

(5) Where the whole or any part of the forfeited property, or its value is retained in Nigeria, and vested in the Federal Government, it shall be paid into the Confiscated and Forfeited Assets Account established under any enactment dealing with the proceeds of crime.

89.—(1) Offences under this Act are considered to be extraditable crimes for which extradition may be requested, granted or obtained under the Extradition Act.

Extradition.
Cap. E 25
LFN, 2004.

(2) Notwithstanding the provisions of subsection (1), a person shall not be extradited under this Act, where the Government has substantial grounds for believing that a request for extradition for an offence has been made for the purpose of prosecuting or punishing a person on account of that person's race, religion, nationality, ethnic origin, or political opinion, or that compliance with the request would prejudice that person's position for any of these reasons.

Exchange of information relating to acts of terrorism, terrorists and terrorist entities, etc.

90.—(1) A relevant agency may, on a formal request made by the appropriate authority of a foreign state and with the approval of the Attorney-General, disclose to that authority, any information in its possession or any other government department, relating to any of the following—

- (a) the actions or movements of terrorist entities or persons suspected of involvement in the preparation or the commission of acts of terrorism ;
- (b) the use of forged or falsified travel papers by persons suspected of involvement in the preparation or the commission of acts of terrorism ;
- (c) traffic in explosives or other lethal devices or sensitive materials by terrorist entities, groups or persons suspected of involvement in the preparation or the commission of acts of terrorism ; and
- (d) the use of communication technologies by terrorist entities or persons.

(2) Where the Attorney-General, on the recommendation of a relevant agency, considers that there are no means or conditions under which the information, documents or evidence requested could be provided, disclosed or given, without prejudice to the national security of Nigeria, the Attorney-General—

- (a) may refuse the request for the production of the document or the disclosure of the evidence or refuse the authorisation of the production of the document or the disclosure of the information ; and
- (b) shall notify the requesting authority of the foreign State of the reasons for doing so, unless the specification of those reasons would in itself, in the opinion of the Attorney-General, be prejudicial to the national security of Nigeria.

PART XV—SPECIAL VICTIMS TRUST FUND

Establishment of Victims Trust Fund.

91.—(1) There is established in the Office of the Attorney-General a Victims Trust Fund (in this Act referred to as “the Trust Fund”), into which shall be paid—

- (a) any take-off grant and special intervention funds, as may be provided by the Federal Government ;
- (b) such money as may be appropriated to meet the objectives of the Trust Fund ;
- (c) aids, grants, gifts, bequests, endowments, donations or assistance from bilateral and multi-lateral international agencies, non-governmental organisations, other donor agencies, partners and the private sector or from any other source ;
- (d) money derived from investments made by the Trust Fund ;

(e) money received from any fund under any enactment relating to proceeds of crimes ; and

(f) any other money which may accrue to the Trust Fund.

(2) The Fund shall accept the sources of money referred to in subsection (1) (c), except where the terms and conditions attached to the aid, grant, gift, bequest, endowment, donation or assistance, as the case may be, are inconsistent with the objective of the Trust Fund or the provisions of this Act.

(3) The Attorney-General shall, on the recommendation of a committee to be set up for the Trust Fund Committee under section 92 of this Act, make regulations and issue guidelines for the management of the Trust Fund established under subsection (1) and related matters.

(4) The Trust Fund shall be utilised to—

(a) pay compensation, restitution and damages to victims of acts of terrorism ;

(b) fund terrorism prevention programs and such other purposes incidental to or connected with the attainment of the objectives of this Act.

92.—(1) There is established, for the purpose of administering the Trust Fund, the Special Victims Trust Fund Committee (in this Act referred to as ‘the Trust Fund Committee’) which shall, subject to the provisions of this Act, have general control over the management of the Trust Fund.

Establishment
of the
Special
Victims
Trust Fund
Committee.

(2) The Trust Fund Committee shall consist of —

(a) the Attorney-General, as Chairman ;

(b) a representative of the Minister of Finance ;

(c) a representative of the Inspector General of Police ;

(d) a representative of the National Security Adviser ;

(e) two representatives of non governmental organisations on the prevention of acts of terrorism ;

(f) a representative of the Director-General, State Security Service ; and

(g) a representative of the Solicitor-General of the Federation and Permanent Secretary, Federal Ministry of Justice, as the Secretary to the Committee.

(3) A representative under subsection (2) shall not be below the rank of a Director in the public service of the Federation or its equivalent.

(4) Members of the Trust Fund Committee referred to in subsection (2) (e) shall be appointed by the President on the recommendation of the Attorney-General.

(5) The Trust Fund Committee shall be responsible for —

(a) receiving all money, aids, grants, gifts, bequests, endowments, donations or assistance accruing to the Trust Fund ;

(b) determining victims of acts of terrorism, who are entitled to benefit from the Trust Fund ; and

(c) approving the disbursements of money from the Trust Fund to victims of acts of terrorism.

(6) Subject to the provisions of subsection (7), members of the Trust Fund Committee specified in subsection (2) (e) shall hold office for a term of four years in the first instance, and may be eligible for reappointment for another term of four years and no more.

(7) A member of the Trust Fund Committee shall cease to hold office, where the—

(a) the term of office expires ;

(b) member resigns from office by a notice in writing under his hand addressed to the President ;

(c) member dies ;

(d) member is incapable of carrying out his duties due to mental or physical infirmity ;

(f) member has been declared bankrupt or he makes compromise with his creditors ;

(g) member has been convicted of a felony or any offence involving dishonesty ;

(h) member is guilty of gross misconduct relating to his duties ;

(i) the President directs the removal of the member upon being satisfied that it is not in the interest of the Trust Fund, Trust Fund Committee or of the public for the member to continue in office as a member of the Trust Fund Committee ; or

(j) in the case of an ex-officio member, the member ceases to hold office in the organisation, which is the basis of attaining membership of the Trust Fund Committee.

(8) The Trust Fund Committee—

(a) shall meet at least twice in a year and on such other occasions as it may consider necessary to carry out its functions under this Part ;

(b) may make rules and standing orders to regulate its proceedings or those of its committees ;

(c) may co-opt any person to assist it in carrying out its assignments under this Act, provided that a co-opted member shall not have the right to vote at committee meetings ; and

(d) may appoint one or more committees to carry out its functions on its behalf.

PART XVI—MISCELLANEOUS PROVISIONS

93. A notice, summons or other documents required or authorised to be served on a relevant agency under the provisions of this Act or any other law or enactment may be served by delivering it to or by sending it by registered post and addressed to the head office of the relevant institution or agency.

Service of documents

94. In an action or a suit against a relevant agency, no execution or attachment process in any nature shall be issued against a relevant agency, unless at least three months' notice of the intention to execute or attach has been given to the head of the relevant agency concerned.

Restriction on execution against property of a relevant agency.

95.—(1) The Attorney-General may, for the purpose of this Act, make such regulations as are necessary for the effective implementation of the provisions of this Act.

Regulations.

(2) Regulations made under subsection (1) may provide for the—

(a) types of financial or other related services which may not be provided to specially designated entities ;

(b) procedures for the specification of entities and proscription of terrorist groups ;

(c) mechanisms for communicating designations of persons or entities to the public, sector regulators, relevant agencies and financial institutions, designated non-financial businesses and professions, and other entities ;

(d) regulations on the supervision of non-profit organisations that are at risk of terrorist financing abuse ;

(e) method of compliance with United Nations Security Council Resolutions, the Resolutions of the AU, ECOWAS and other bilateral and multilateral partners and foreign States in respect of acts of terrorism and forfeiture of assets ;

(f) method for the seizure, freezing, forfeiture and the management of all terrorist properties in Nigeria ;

(g) method of custody of video and other electronic recordings of suspects apprehended under this Act ;

(h) procedure for the use of covert techniques such as interception of communication, acquisition of communication data, covert surveillance, use of undercover officers or public informants, decryption of protected electronic information and allied interferences ;

(i) procedure for the effective management and prompt prosecution of terrorist cases in line with the highest professional standards and international human rights standards ;

(k) protection of informants, witnesses and other persons ;

(l) management of the Victims Trust Fund ;

(m) the prevention of the entry into or transit in Nigeria of designated person or group ;

(n) procedure for the implementation of the provisions of this Act dealing with the prohibition of proliferations and financing the proliferation of weapons of mass destruction ;

(p) procedures for the following—

(i) addition to the accounts frozen under UNSCRs and all successor resolutions,

(ii) submission of delisting request or application,

(iii) the procedure for submitting request or application to the United Nations Security Council and to the Attorney-General or Nigeria Sanctions Committee to delist and unfreeze the funds or assets of persons or entities that no longer meet the criteria for designation,

(iv) unfreezing the funds or assets of persons or entities that no longer meet the criteria for designation,

(v) authorising access to funds or other assets, under the exemption conditions set out in UNSCRs,

(vi) communicating de-listings and unfreezing associated with terrorism financing, proliferation financing, and targeted financial sanctions to financial institutions, designated non-financial businesses and professions, and other entities,

(vii) measures to protect the rights of bona fide third parties acting in good faith when implementing the obligations,

(viii) measures with regard to contracts, agreements or obligations that arose prior to the date on which accounts became subject to targeted financial sanctions related to proliferation financing, and

(ix) the procedure for making proposal for designation to the United Nations Security Council and other countries ; and

(q) any other matter connected with the implementation of the provisions of this Act.

<p>96. A person who contravenes any regulation made under this Act, commits an offence, and is liable on conviction to such administrative or other penalties, as may be prescribed in the regulations.</p>	Penalties for contravention of regulations.
<p>97. Any regulation, order, requirement, certificate, notice, direction, decision, authorisation, consent, application, ongoing cases in the courts, request, or thing made, issued, given or done under the repealed Acts or amended sections shall, if in force at the commencement of this Act, continue to be in force and have effect as if made, issued, given or done under the corresponding provisions of this Act.</p>	Savings and Transitional Provision.
<p>98.—(1) The Terrorism (Prevention) Act, No. 10, 2011 is repealed.</p> <p>(2) Any regulation, order, requirement, certificate, notice, direction, decision, authorisation, consent, application, ongoing cases in the courts, request or thing made, issued, given or done under the repealed Acts shall, if in force at the commencement of this Act, continue to be in force and have effect as if made, issued, given or done under the corresponding provisions of this Act.</p> <p>(3) Any proceeding, prosecution, sentence, judgment, charge or cause of action pending or existing immediately before the commencement of this Act under any of the repealed Act in respect of any right, interest, obligation or liability, may be continued or commenced, as the case may be, and any determination of a court of law, tribunal or other authorities or person may be enforced to the same extent that such proceeding, prosecution, sentence, judgment, charge, cause of action or determination might have been continued, commenced or enforced as if this Act had not been made.</p>	Repeal
<p>99. In this Act—</p> <p>“<i>act of terrorism</i>” means any act specified in section 2 of this Act ;</p> <p>“<i>act of international terrorism</i>” means an act of terrorism involving—</p> <ul style="list-style-type: none">(a) a person, who is not a citizen of Nigeria ;(b) a person, who possesses dual citizenship ; or(c) groups or individuals whose acts of terrorism are foreign based or directed by countries or groups outside Nigeria or whose activities transcend national boundaries ; <p>“<i>aircraft in flight</i>” means an aircraft at any time from the moment when all its external doors are closed following embarkation until the moment when doors are opened for disembarkation and, in the case of a forced landing, the flight shall be deemed to continue until the competent authorities take over the responsibility for the aircraft and for persons and property on board the aircraft ;</p> <p>“<i>aircraft in service</i>” means an aircraft from the beginning of the pre-flight preparation of the aircraft by ground personnel or by the crew for a</p>	Interpretation.

specific flight until 24 hours after any landing; the period of service shall, in any event, extend for the entire period during which the aircraft is in flight ;

“*Attorney-General*” means the Attorney-General of the Federation and Minister of Justice of Nigeria ;

“*authorised persons*” means duly authorised officers of a relevant agency ;

“*bank*” has the meaning ascribed to it in the Banks and Other Financial Institutions Act, No.5, 2020 and the reference to an order issued includes a reference to any order, direction or requirement addressed to the manager of a bank or any other officer of a bank, which directs or purports to direct the manager or the officer to stop all outward payment, operations or transactions in respect of any account with that bank ;

“*BCRN weapons*” means biological weapons, which are—

(a) microbial or other biological agents, or toxins whatever their origin or method of production, of types and in quantities that have no justification for prophylactic, protective or other peaceful purposes ;

(b) weapons, equipment or means of delivery designed to use such agents or toxins for hostile purposes or in armed conflict and includes, nuclear weapons and other nuclear devices and chemical weapons’, which are, together or separately ;

(c) toxic chemicals and their precursors, except, where intended for—

(i) industrial, agricultural, research, medical, pharmaceutical or other peaceful purposes,

(ii) protective purposes, namely those purposes directly related to protection against toxic chemicals and to protection against chemical weapons,

(iii) military purposes not connected with the use of chemical weapons and not dependent on the use of the toxic properties of chemicals as a method of warfare, or

(iv) law enforcement including domestic riot control purposes, as long as the types and quantities are consistent with such purposes ;

(d) ammunitions and devices specifically designed to cause death or other harm through the toxic properties of those toxic chemicals specified in paragraph (c) of this definition which would be released as a result of the employment of such munitions and devices ; or

(e) any equipment specifically designed for use directly in connection with the employment of munitions and devices specified in paragraph (d) of this definition ;

“*communication*” means a communication received or transmitted by post or a telegraphic or telephonic means, or other communication received or transmitted by electricity, magnetism or other means ;

“*Counter-Terrorism Convention*” means any of the following Conventions or Protocols—

(a) Convention on Offences and Certain Other Acts Committed on Board Aircraft signed at Tokyo on 14 September 1963 ;

(b) Convention for the Suppression of Unlawful Seizure of Aircraft done at The Hague on 16 December 1970 ;

(c) Convention for the Suppression of Unlawful Acts Against the Safety of Civil Aviation, done at Montreal on 23 September 1971 ;

(d) Convention on the Prevention and Punishment of Crimes Against Internationally Protected Persons, including Diplomatic Agents, adopted by the General Assembly of the United Nations on 14 December 1973 ;

(e) International Convention Against the Taking of Hostages, adopted by the General Assembly of the United Nations on 17 December 1979 ;

(f) Convention on the Physical Protection of Nuclear Material, adopted at Vienna on 3 March 1980 ;

(g) Protocol for the Suppression of Unlawful Acts of Violence at Airports Serving International Civil Aviation, supplementary to the Convention for the Suppression of Unlawful Acts against the safety of Civil Aviation, done at Montreal on 24 February 1988 ;

(g) Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation, done at Rome on 10 March 1988 ;

(h) Protocol for the Suppression of Unlawful Acts against the Safety of Fixed Platforms located on the Continental Shelf, done at Rome on 10 March 1988 ;

(i) Convention on the Marking of Plastic Explosives for the Purposes of Detection, signed at Montreal, on 1 March 1991 ;

(j) International Convention for the Suppression of Terrorist Bombings, adopted by the General Assembly of the United Nations on 15 December 1997 ;

(k) International Convention for the Suppression of the Financing of Terrorism, adopted by the General Assembly of the United Nations on 9 December 1999 ;

(l) International Convention for the Suppression of Acts of Nuclear Terrorism, adopted by the General Assembly of the United Nations on 13 April 2005 ;

(m) 2005 Protocol to the Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation, adopted at London on 14 October 2005 ;

(n) 2005 Protocol to the Protocol for the Suppression of Unlawful Acts against the Safety of Fixed Platforms located on the Continental Shelf, adopted at London on 14 October 2005 ;

(o) 2005 Amendment to the Convention on the Physical Protection of Nuclear Material, done at Vienna on 8 July (2005) ; and

(p) United Nations Security Council Resolution 2178 of 2014 or any successor resolution ;

“*Constitution*” means the Constitution of the Federal Republic of Nigeria, 1999 and its alterations ;

“*Consolidated List*” means the list of individuals, groups, undertakings and entities associated with the Taliban, Usama Bin Laden, the Al-Qaida organisation or similar organisations that are subject to the sanction measures imposed by the Security Council ;

“*conveyance*” means an aircraft, vessel, boat, train, ship, vehicle, tricycle or any other mode of transportation ;

“*Court*” means the Federal High Court of Nigeria, and includes a Judge of the Federal High Court in Chambers ;

“*designated non-financial businesses and professions*” means—

(a) casinos including internet casinos ;

(b) real estate agents ;

(c) dealers in precious metals ;

(d) dealers in precious stones ;

(e) legal practitioners, notaries or other independent professionals, including accountants ;

(f) trust and company service providers which as a business, provide any of the following services to third parties—

(i) acting as a formation agent of legal persons,

(ii) acting as, or arranging for another person to act as a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons,

(iii) providing a registered office, business address or accommodation, correspondence or administrative address for a company, a partnership or any other legal person or arrangement,

(iv) acting as, or arranging for another person to act as, a trustee of an express trust or performing the equivalent function for another form of legal arrangement, or

(v) acting as, or arranging for another person to act as, a nominee shareholder for another person ;

(a) dealers in jewelry, cars and luxury goods ;

(b) audit firms ;

(c) tax consultants ;

- (d) clearing and settlement companies;
- (e) hotels ;
- (f) supermarkets ; and
- (g) such other businesses as the appropriate authority may designate ;

“designated person or entity” means —

(a) individuals, groups, undertakings and entities designated by the Committee of the Security Council established under Resolution 1267 (1999) (“the 1267 Committee”), as being individuals associated with Al Qaida or entities and other groups and undertakings associated with Al-Qaida ;

(b) individuals, groups, undertakings and entities designated by the Committee of the Security Council established under Resolution 1988 (2011) (“the 1988 Committee”) as being associated with the Taliban in counselling a threat to the peace, stability and security of Afghanistan, or entities and other groups and undertakings associated with the Taliban ;

(c) any natural or legal person or entity designated by the Attorney-General of the Federation under section 49 of this Act ;

(d) any natural or legal person or entity designated for the application of targeted financial sanctions under Security Council Resolution 1718 (2006) and its successor resolutions by the Security Council in annexes to the relevant resolutions, or by the Security Council Committee established under resolution 1718 (2006) (“the 1718 Sanctions Committee”) under Security Council Resolution 1718 (2006), and

(e) any natural or legal person or entity designated for the application of targeted financial sanctions under Security Council Resolution (1737) (2006) and its successor resolutions by the Security Council in annexes to the relevant resolutions, or by the Security Council Committee established under paragraph 18 of Resolution 1737 (2006) (“the 1737 Sanctions Committee”) under Resolution 1737 (2006) and its successor resolutions ;

“designation” refers to the identification of a person or entity that is subject to targeted financial sanctions under the United Nations Security Council Resolution 1267 (1999) and its successor resolutions; Security Council Resolution 1373 (2001), including the determination that the relevant sanctions will be applied to the person or entity and the public communication of that determination ;

“device” means—

(a) any nuclear explosive device ; or

(b) any radioactive material dispersal or radiation-emitting device which may, owing to its radiological properties, cause death, serious bodily injury or substantial damage to property or to the environment ;

“*entity*” means a person, group, trust, partnership, fund or any other association or organisation, whether incorporated or unincorporated, an unincorporated association or organisation or partnership, for the purpose of providing a product or service either for profit or non-profit ;

“*explosive or other lethal device*” means—

(a) an explosive or incendiary weapon or device that is designed, or has the capability, to cause death, serious bodily injury or substantial material damage ; or

(b) weapon or device that is designed, or has the capability, to cause death, serious bodily injury or substantial material damage through the release, dissemination or impact of toxic chemicals, biological agents or toxins or similar substances or radiation or radioactive material ;

“*financial institution*” means a person or an entity that conducts as a business one or more of the activities listed below for or on behalf of a customer—

(a) acceptance of deposits and other repayable funds from the public including private banking ;

(b) lending, including consumer credit, mortgage credit, factoring (with or without recourse), and financing of commercial transactions, including forfeiting ;

(c) financial leasing other than with respect to arrangements relating to consumer products ;

(d) the transfer of money or value ;

(e) issuing and managing means of payment, including credit and debit cards, travellers’ cheques, money orders and bankers’ drafts, and electronic money ;

(f) issuing financial guarantees and commitments ;

(g) trading in—

(i) money market instruments, including cheques, bills, certificates of deposit and derivatives,

(ii) foreign exchange,

(iii) exchange, interest rate and index instruments,

(iv) transferable securities, and

(v) commodity futures trading ;

(h) participation in securities issues and the provision of financial services related to those issues ;

(i) individual and collective portfolio management ;

(j) safekeeping and administration of cash or liquid securities on behalf of other persons ;

(k) investing, administering or managing funds or money on behalf of other persons ;

(l) underwriting and placement of life insurance and other investment related insurance, including insurance intermediation by agents and brokers ;

(m) financial consultancy ;

(n) pension funds management ;

(o) money and currency changing ; and

(p) such other business as the Central Bank, or other appropriate regulatory authorities, may designate ;

“*fixed platform*” means an artificial island, installation or structure permanently attached to the sea-bed for the purpose of exploration or exploitation of resources or for other economic purposes ;

“*forfeiture*” means an order in rem, following conviction for an offence to forfeit to the State property, assets or funds that are the proceeds of crime or instrumentalities of an offence ;

“*freeze*” for the purposes of the implementation of targeted financial sanctions, means to prohibit the transfer, conversion, disposition or movement of any funds or other assets that are owned or controlled by designated persons or entities on the basis of, and for the duration of the validity of, an action initiated by the United Nations Security Council or in accordance with applicable Security Council resolutions by a competent authority or a court ;

“*funds or property*” means any assets, of every kind, whether corporeal or incorporeal, tangible or intangible, physical or virtual, movable or immovable, however acquired, and legal documents or instruments in any form, including electronic or digital, evidencing title to, or interest in the assets; including financial assets, economic resources, property of every kind, bank credits, travellers cheques, bank cheques, money orders, shares, securities, bonds, drafts, or letters of credit, and any interest, dividends or other income on or value accruing from or generated by such funds or other assets ;

“*Government*” means the Government of the Federal Republic of Nigeria and includes any State or Local Government, or any appropriate government authority ;

“*incitement*” means to urge on, stir-up, instigate a person or group of persons to commit an act of terrorism or to distribute, publish or otherwise make available, a communication to a person or group of persons, with the intent to induce the commission of an act of terrorism, where the conduct, whether or not directly advocating acts of terrorism, causes a risk that one or more of those acts may be committed ;

“*infrastructure facility*” means any publicly or privately owned facility providing or distributing services, including water, sewage, energy, fuel or communications, for the benefit of the public ;

“*internationally protected person*” means—

(a) a Head of State, including any member of a collegial body performing the functions of a Head of State under the Constitution of the State concerned, a Head of Government or a Minister for Foreign Affairs, whenever the person is in a foreign State, and includes members of his family who accompany him ; or

(b) a representative or official of a State or an official or other agent of an international organisation of an inter-governmental character who, at the time when and in the place where a crime against him, his official premises, his private accommodation or his means of transport is committed, is entitled under international law to special protection from any attack on his person, freedom or dignity, and includes members of his family forming part of his household ;

“*International Treaties*” means—

(a) 1963 Convention on Offences and Certain Other Acts Committed On Board Aircraft ;

(b) 1970 Convention for the Suppression of Unlawful Seizure of Aircraft (“Aircraft Convention”) ;

(c) 1971 Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation (“Civil Aviation Convention”) ;

(d) 1973 Convention on the Prevention and Punishment of Crimes Against Internationally Protected Persons (“Diplomatic Agents Convention”) ;

(e) 1979 International Convention against the Taking of Hostages (“Hostage Convention”) ;

(f) 1980 Convention on the Physical Protection of Nuclear Material (“Physical Protection Convention”) ;

(g) 1988 Protocol for the Suppression of Unlawful Acts of Violence at Airports Serving International Civil Aviation, supplementary to the Convention for the Suppression of Unlawful Acts against the Safety of Civil Aviation (“Airport Protocol”) ;

(h) 1988 Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation (“Maritime Convention”) ;

(i) 1988 Protocol for the Suppression of Unlawful Acts Against the Safety of Fixed Platforms Located on the Continental Shelf (“Fixed Platforms Protocol”) ;

(j) 1991 Convention on the Marking of Plastic Explosives for the Purpose of Detection ;

(k) 1997 International Convention for the Suppression of Terrorist Bombings (“Bombings Convention”);

(l) 1999 International Convention for the Suppression of the Financing of Terrorism (“Financing Convention”);

(m) 2005 International Convention for the Suppression of Acts of Nuclear Terrorism (“Nuclear Terrorism Convention”);

(n) 2005 Protocol to the Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation (“2005 Maritime Protocol”);

(o) 2005 Protocol to the Protocol for the Suppression of Unlawful Acts against the Safety of Fixed Platforms Located on the Continental Shelf (“2005 Fixed Platforms protocol”);

(p) 2005 Amendment to the Convention on the Physical Protection of Nuclear Material (“Physical Protection Amendment”); and

(q) United Nations Security Council Resolution 2178 of 2014;

“*master*” in relation to a vessel, means the owner or person, except a harbour master or pilot, having for the time being command or charge of the vessel;

“*National Security Adviser*” means the National Security Adviser to the President;

“*Nigeria Sanctions Committee*” means the committee constituted in section 9 of this Act;

“*Nigeria Sanctions List*” means a list of designations made under sections 49 and 50 of this Act;

“*Non-Profit Organisations (NPO)*” means a legal person or arrangement organisation that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social, or fraternal purposes or for the carrying out of other types of good work;

“*nuclear facility*” means—

(a) a nuclear reactor, including reactors installed on vessels, vehicles, aircraft or space objects for use as an energy source in order to propel such vessels, vehicles, aircraft or space objects or for any other purposes; or

(b) a plant or conveyance being used for the production, storage, processing or transport of radioactive material;

“*nuclear material*” means plutonium except that with isotopic concentration exceeding 80% in plutonium-238, uranium-233, uranium enriched in the isotope 235 or 233, uranium containing the mixture of isotopes as occurring in nature other than in the form of ore or ore-residue; any material containing one or more of the foregoing;

“*operator*” in relation to an aircraft, means the owner or person for the time being in charge, in command or control of the aircraft ;

“*other entities*” include non-profit organisations, virtual assets service providers, and money or value transfer services ;

“*place of public use*” means those parts of any building, land, street, waterway or other location that are accessible or open to members of the public, whether continuously, periodically or occasionally, and encompasses any commercial, business, cultural, historical, educational, religious, governmental, entertainment, recreational or similar place that is so accessible or open to the public ;

“*precursor*” means any chemical reactant which takes part at any stage in the production by whatever method of a toxic chemical, and this includes any key component of a binary or multi-component chemical system ;

“*President*” means the President of the Federal Republic of Nigeria ;

“*proceeds*” means any funds derived from or obtained, directly or indirectly, through the commission of an offence under this Act ;

“*proceeds of terrorism*” means any funds or property derived from or obtained, directly or indirectly, through the commission of a terrorist offence irrespective of the person in whose names the proceeds are standing or in whose possession they are found ;

“*proliferation of weapons of mass destruction*” means the definition ascribed to it in section 58(1) of this Act ;

“*proliferation financing*” means the act of raising, moving or making available funds, other assets or other economic resources or financing in whole or in part to persons or entities for purposes of Weapons of Mass Destruction (WMD) including the proliferation of their delivery or related materials (including both technologies and dual use goods) for non-legitimate purposes ;

“*proscribed entity*” means an entity which has been designated to be a proscribed entity under section 48 of this Act or any other law, and includes a group or entity which has been designated to be an international terrorist group under this Act ;

“*public transportation system*” means all facilities, conveyances and instrumentalities, whether public or privately owned, that are used in or for publicly available services for the transportation of persons or cargo ;

“*radioactive material*” means nuclear material and other radioactive substances which contain nuclides which undergo spontaneous disintegration (a process accompanied by emission of one or more types of ionizing radiation, such as alpha-, beta-, neutron particles, and gamma rays) and which may, owing to their radiological or fissile properties, cause death, serious bodily injury or substantial damage to property or to the environment ;

“*relevant agency*” means law enforcement, intelligence or security agency and includes the—

- (a) National Security Adviser ;
- (b) National Counter-Terrorism Centre ;
- (c) National Agency for the Prohibition of Traffic in Persons ;
- (d) State Security Services ;
- (e) Defence Intelligence Agency ;
- (f) Nigeria Police Force ;
- (g) National Intelligence Agency ;
- (h) Nigeria Customs Service ;
- (i) Nigeria Immigration Service ;
- (j) Nigeria Prisons Service ;
- (k) Nigerian Security and Civil Defence Corps ;
- (l) Economic and Financial Crimes Commission ;
- (m) Independent Corrupt Practices and other Related Offences Commission ;
- (n) agencies dealing with the recovery of proceeds of crimes; and
- (o) any military authority or body as may be required for the purpose of this Act ;

“*relevant laws or enactments*” means —

- (a) Banks and Other Financial Institutions Act (as amended) ;
- (b) Economic and Financial Crimes Commission (Establishment, Etc.) Act ;
- (c) Insurance Act ;
- (d) Investments and Securities Act ;
- (e) National Insurance Commission Act ;
- (f) Money Laundering (Prohibition and Prevention) Act ;
- (g) Companies and Allied Matters Act ;
- (h) Central Bank of Nigeria Act ;
- (i) National Security Agencies Act ;
- (j) Nigeria Financial Intelligence Unit Act ;
- (k) all International Conventions and Protocols ratified by Nigeria ; and
- (l) any other relevant enactment of the National Assembly ;

“*sector regulators*” means the Government regulatory authorities or bodies designated to oversee, monitor and control the activities of a relevant sector or sectors ;

“*seizure or seizure order*” means the order enabling a relevant agency to seize terrorist property or funds upon arrest or application for seizure order of a terrorist property or funds pending the determination of a case against the terrorist or terrorist groups ;

“*ship*” means a vessel of any type whatsoever not permanently attached to the sea-bed, including dynamically supported craft, submersibles, or any other floating craft ;

“*specially designated entity*” means a specified or designated entity in respect of which an order under this Act has been made, or is considered, and is for the time being in force and includes national and international terrorist groups ;

“*State or government facility*” means any permanent or temporary facility or conveyance that is used or occupied by representatives of a State, members of Government, the legislature or the judiciary or by officials or employees of a State or any other public authority or entity or by employees or officials of an intergovernmental organisation in connection with their official duties ;

“*terrorist*” means any natural person who—

(a) directly or indirectly, unlawfully and wilfully :

(i) commits, or attempts to commit, an act of terrorism by any means,

(ii) participates as an accomplice in an act of terrorism, or

(iii) organises or directs others to commit an act of terrorism ; or

(b) contributes to the commission of an act of terrorism where the contribution is made intentionally and with the aim of furthering the act of terrorism or with the knowledge of the intention to commit an act of terrorism ;

“*terrorist or terrorism financier*” means a person or entity, who makes funds, assets, or other material support available to terrorists and terrorist organisations, for the financing of terrorist activities or terrorism ;

“*terrorist property*” means—

(a) proceeds from the commission of an act of terrorism ;

(b) property which has been, is being, or is likely to be used to commit an act of terrorism ;

(c) property which has been, is being, or is likely to be used by a terrorist group ;

(d) property owned or controlled by or on behalf of a terrorist group ; or

(e) property which has been collected for the purpose of providing support to a terrorist group or funding a terrorist act ;

“*terrorist investigation*” means an investigation of —

(a) the commission, perpetration or instigation of an act of terrorism or any other offence under this Act ;

(b) any act or omission reasonably suspected to have been done in furtherance of an act of terrorism or any other offence under this Act ; or

(c) the resources of a proscribed organisation ;

“*terrorist group or entity*” means any group of terrorists that—

(a) directly or indirectly, wilfully—

(i) commits, or attempts to commit, an act of terrorism by any means,

(ii) participates as an accomplice in an act of terrorism, or

(iii) organises or directs others to commit an act of terrorism ; or

(b) contributes to the commission of an act of terrorism acting with a common purpose where the contribution is made intentionally and with the aim of furthering the act of terrorism or with the knowledge of the intention of the group to commit an act of terrorism ;

“*toxic chemical*” means any chemical which through its chemical action on life processes can cause death, temporary incapacitation or permanent harm to humans or animals and includes all chemicals, regardless of their origin or of their method of production, and regardless of whether they are produced in facilities, in munitions or elsewhere ;

“*transport*” means to initiate, arrange or exercise effective control, including decision-making authority, over the movement of a person or item ;

“*trustee*” has the same meaning as in the Trustees Investment Act, Investment and Securities Act and the Companies and Allied Matters Act ;

“*United Nations Security Council Resolutions (UNSCR)*” means the relevant Resolutions of the United Nations Security Council which specify requirements for the imposition of Targeted Financial Sanctions in relation to Terrorism, Terrorism Financing and Proliferation of Weapons of Mass Destruction and the Financing of Proliferation, as contained in the Second Schedule to this Act ;

“*UN Consolidated List*” means the United Nations Security Council Consolidated List which includes all the individuals and entities subject to measures imposed by the Security Council in accordance with the UNSCR related to Terrorism, Terrorism Financing and Proliferation of Weapons of Mass Destruction and the Financing of Proliferation ;

“*uranium enriched in the isotope 235 or 233*” means uranium containing the isotope 235 or 233 or both in an amount such that the abundance ratio of the sum of these isotopes to the isotope 238 is greater than the ratio of the isotope 235 to the isotope 238 occurring in nature ;

“*vessel*” means anything made or adapted for the conveyance by water of people or property ;

“*victim*” means individuals, entities or communities or their next-of-kin who are directly affected, killed or injured or whose business, premises or

infrastructure was destroyed by acts of terrorism or by a direct effect of a terrorist attack ; and

“*weapon*” includes a firearm, explosive, chemical, biological or nuclear weapon.

Citation. **100.** This Act may be cited as the Terrorism (Prevention and Prohibition) Act, 2022.

SCHEDULES

FIRST SCHEDULE

Sections 78 (1) and 81(1)

CONFIDENTIAL FORM 1 (*Section 78 (1)*)

Terrorism (Prevention and Prohibition) Act, 2022

DECLARATION OF ASSETS FORM

To be completed in TRIPLICATE and in BLOCK LETTERS or typed.

All available information should be included.

Important : It is an offence punishable by up to at least of two years imprisonment under the Act to :

- A. (a) knowingly fail to make full disclosure of your assets and liabilities ;
(b) knowingly make a declaration that is false ;
(c) fail to answer any question contained in this Form ; or
(d) fail, neglect or refuse to make a declaration or furnish any information required.

B. (1) Each item is to be completed. If it does not apply, the person affected must write “nil” or “none” in the space. Where necessary an extra sheet or sheets may be used and attached to this form by the person affected.

(2) The form should be addressed to the Director–General, State Security Service.

I,being accused of an offence of under the Terrorism (Prevention and Prohibition) Act, 2022 declare as follows :

(As in the Table below)

-
12. Amount held in own account ₦ k
- (i) Cash in
- (ii) Cash at bank
- (iii) Outside Nigeria (Countries /Bank to be named
13. Amount held on behalf of or as trustee for any person other than your wife/husband
- (i) Cash in hand
- (ii) Cash at bank
- (iii) Outside Nigeria (Countries /Bank to be named
14. Loans or advances made.....
15. Loans or advances received
16. Amount held on behalf of or as trustee of wife/husband
- (i) Cash in hand
- (ii) Cash at bank
- (iii) Outside Nigeria (Countries /Bank to be named
17. Wife's/husband's/children's account held (beneficial or otherwise)
- (i) Cash in hand
- (ii) Cash at bank
- (iii) Outside Nigeria (Countries /Bank to be named
18. Government securities, including premium bonds and other interests held in companies, firms or partnerships (giving names of companies firm and partnerships):
- (i) by you (here state the bonds, etc.).....
- (ii) by Wife (wives)/husband* (here state the bonds, etc.)
- (iii) by children (here state the bonds, etc.).....
19. Property in Nigeria in which you are interested in giving date when acquired :
- (i) Land :
- (ii) Buildings :.....
- (iii) Other property, (if any).....
20. Membership, ownership, directorship, shareholding, or other related interest in :
- (i) A company incorporated in Nigeria ;
- (ii) A company incorporated outside Nigeria ;
- (iii) A partnership or sole proprietorship ;

21. Property outside Nigeria in which you are interested in giving date when acquired.
- (i) Land :
 - (ii) Buildings :
 - (iii) Other property, (if any) :
22. Property outside Nigeria in which any wife/husband* is interested in giving date when acquired.
- (i) Land :
 - (ii) Buildings :
 - (iii) Other property, (if any) :
23. Property outside Nigeria in which any wife/husband* is interested in giving date when acquired.
- (i) Land :
 - (ii) Buildings :
 - (iii) Other property, (if any) :
24. Property in Nigeria in which any child of yours is interested in giving date when acquired.
- (i) Land :
 - (ii) Buildings :
 - (iii) Other property, (if any) :
25. Property outside Nigeria in which any child of yours is interested in giving date when acquired.
- (i) Land :
 - (ii) Buildings :
 - (iii) Other property, (if any) :
26. Names of other dependant relatives :
27. Estate in which you are interested as trustee or beneficially interested (Name of deceased or trustee).
28. Property held by any person on your behalf- (in or outside Nigeria).....
- (i) Cash in hand :
 - (ii) Cash at bank :
 - (iii) Land :
 - (iv) Buildings :
 - (v) Other properties

If outside Nigeria, insert name of countries and banks.

Signature of Accused Person.....

Signature and Address of Witness.....

FORM 2

(Section 81 (1))

FREEZING ORDER

(This form may be amended according to circumstances)

To the Manager.....

(Here insert name and branch of bank)

Under the authority conferred on me by sectionAct, you are hereby ordered :

- (a) to supply the following information relating to the under mentioned accounts, that is to say :(Here set out the information required in respect of named accounts).
- (b) to produce the books and documents relating to the under mentioned accounts, that is to say..... (Here set out the books and documents to be produced in respect of named accounts).
- (c) to stop all outward payments, operations or transactions (including bills of exchange) as far as possible in the ordinary course of banking in respect of the following accounts :(Here indicate the accounts)

2. This order shall remain in force until revoked.

SECOND SCHEDULE

Section 100

UNITED NATIONS SECURITY COUNCIL RESOLUTIONS ON THE
REQUIREMENTS FOR THE IMPOSITION OF TARGETED FINANCIAL
SANCTIONS IN RELATION TO TERRORISM, TERRORISM FINANCING AND
PROLIFERATION OF WEAPONS OF MASS DESTRUCTION AND THE
FINANCING OF PROLIFERATION

1. UNSCRs related to terrorism financing :

UNSCR 1267 (1999), 1333 (2000), 1373 (2001), 1390 (2002), 1452 (2002), 1455 (2003), 1526 (2004), 1617 (2005), 1730 (2006), 1735 (2006), 1822 (2008), 1904 (2009), 1988 (2011), 1989 (2011), 2083 (2012) 2133(2014), 2161 (2014), 2170 (2014), 2178 (2014), 2195 (2014), 2199 (2015), 2214 (2015), 2249 (2015), 2253 (2015), 2309 (2016), 2322 (2016), 2331 (2016), 2341 (2017), 2347 (2017), 2354 (2017), 2368 (2017), 2370(2017), 2395(2017), 2396 (2017), 2462(2019) and 2482 (2019), and all current and future successor resolutions.

2. UNSCRs related to proliferation financing :

- (1) Resolution 1540 (2004) of the Security Council, adopted on 28 April 2004.
- (2) Successor resolutions to the above Resolution.
- (3) United Nations Security Council Resolutions on Democratic People's Republic of Korea.
- (4) Resolution 1718 (2006) of the Security Council, adopted on 14 October 2006.
- (5) Resolution 1874 (2009) of the Security Council, adopted on 12 June 2009.
- (6) Resolution 2087 (2013) of the Security Council, adopted on 22 January 2013.
- (7) Resolution 2094 (2013) of the Security Council, adopted on 7 March 2013.
- (8) Resolution 2270 (2016) of the Security Council, adopted on 2 March 2016.
- (9) Resolution 2321 (2016) of the Security Council, adopted on 30 November 2016.
- (10) Resolution 2371 (2017) of the Security Council, adopted on 5 August 2017.
- (11) Resolution 2375 (2017) of the Security Council, adopted on 11 September 2017.
- (12) Resolution 2397 (2017) of the Security Council, adopted on 22 December 2017.
- (13) Successor resolutions to any of the above Resolutions.

3. UNSCR on Iran :

- (1) Resolution 1737 (2006) of the Security Council, adopted on 27 December 2006.
- (2) Resolution 2231 (2015) of the Security Council, adopted on 20 July 2015.
- (3) Successor resolutions of sub-paragraphs (1) and (2) above.

4. UNSCR on Democratic People's Republic of Korea :
- (1) Resolution 1718 (2006) of the Security Council, adopted on 14 October 2006.
 - (2) Resolution 1874 (2009) of the Security Council, adopted on 12 June 2009.
 - (3) Resolution 2087 (2013) of the Security Council, adopted on 22 January 2013.
 - (4) Resolution 2094 (2013) of the Security Council, adopted on 7 March 2013.
 - (5) Resolution 2270 (2016) of the Security Council, adopted on 2 March 2016.
 - (6) Resolution 2321 (2016) of the Security Council, adopted on 30 November 2016.
 - (7) Resolution 2371 (2017) of the Security Council, adopted on 5 August 2017.
 - (8) Resolution 2375 (2017) of the Security Council, adopted on 11 September 2017.
 - (9) Resolution 2397 (2017) of the Security Council, adopted on 22 December 2017.
 - (10) Successor resolutions to any of the above Resolutions.

THIRD SCHEDULE

Section 51

CRITERIA FOR PROPOSING DESIGNATIONS IN ACCORDANCE
WITH RELEVANT UNSCRs

1. The Criteria to be considered by the Sanctions Committee when identifying targets for designation, and by the Attorney-General when considering proposing persons or entities to the UN 1267/1989 Sanctions Committee for designation are as follows—

(a) any person or entity participating in the financing, planning, facilitating, preparing, or perpetrating of acts or activities by, in conjunction with, under the name of, on behalf of, or in support of; supplying, selling or transferring arms and related materials to ; recruiting for; or otherwise supporting acts or activities of those designated and other individuals, groups, undertakings and entities associated with the AL-Qaida or any cell, affiliate, splinter group or derivative thereof, or

(b) any undertaking owned or controlled directly or indirectly, by any person or entity designated under 1267 or 1989, or by persons acting on their behalf or at their direction.

2. The Criteria to be considered by the Sanctions Committee when identifying targets for designation, and by the Attorney-General when considering proposing persons or entities to the UN 1988 Sanctions Committee for designation are as follows—

(a) any person or entity participating in the financing, planning, facilitating, preparing, of perpetrating of acts or activities by, in conjunction with, under the name of, or in support of; supplying, selling or transferring arms and related materials to; recruiting for; or otherwise supporting act or activities of those designated and other individuals, groups, undertakings and entities associated with the Taliban in constituting to the peace, stability and security of Afghanistan ; of

(b) any undertaking owned or controlled, directly or indirectly, by any person or entity designated under 1267 and 1988, or by the person acting on their behalf or at their direction.

Dated at this.....day of..... 20.....

DIRECTOR-GENERAL

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.

Ojo O. A., fnia, fcia
Clerk to the National Assembly
10th Day of May, 2022.

EXPLANATORY MEMORANDUM

This Act repeals the Terrorism (Prevention) Act, No. 10, 2011 and enacts the Terrorism (Prevention and Prohibition) Act, 2022 to provide for measures for the detection, prevention, combating and prohibition of acts of terrorism for the effective implementation of the international instruments on the prevention and combating of terrorism and suppression of the financing of terrorism, and establishes institutional framework, including the Nigeria Sanctions Committee for the implementation, coordination and enforcement of the provisions of the Act.

SCHEDULE TO THE TERRORISM (PREVENTION AND PROHIBITION) BILL, 2022

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date Passed by the Senate</i>	(5) <i>Date Passed by the House of Representatives</i>
Terrorism (Prevention and Prohibition) Bill, 2022.	An Act to repeal the Terrorism (Prevention) Act, No. 10, 2011 and enacts the Terrorism (Prevention and Prohibition) Act, 2022 to provide for effective, unified and comprehensive legal, regulatory and institutional framework for the detection, prevention, prohibition, prosecution and punishment of acts of terrorism, terrorism financing, proliferation and financing of the proliferation of weapons of mass destruction in Nigeria ; and for related matters.	This Bill repeals the Terrorism (Prevention) Act, No. 10, 2011 and enacts the Terrorism (Prevention and Prohibition) Act, 2022 to provide for effective, unified and comprehensive legal, regulatory and institutional framework for the detection, prevention, prohibition, prosecution and punishment of acts of terrorism, terrorism financing, proliferation and financing of the proliferation of weapons of mass destruction in Nigeria.	27th April, 2022.	4th May, 2022.

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.

I ASSENT



OJO O. A., fnia, fcia
Clerk to the National Assembly
 10th Day of May, 2022.

MUHAMMADU BUHARI, GCFR
President of the Federal Republic of Nigeria
 12th Day of May, 2022.

Extraordinary



Federal Republic of Nigeria Official Gazette

No. 92

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Vol. 109

Government Notice No. 69

The following is published as supplement to this *Gazette* :

<i>Act No.</i>	<i>Short Title</i>	<i>Page</i>
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A 574

2022 No. 16

Proceeds of Crime
(Recovery and Management) Act, 2022

**PROCEEDS OF CRIME
(RECOVERY AND MANAGEMENT) ACT, 2022**



ARRANGEMENT OF SECTIONS

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PART I—OBJECTIVES AND APPLICATION OF THIS ACT

1. Objectives.
2. Application.

PART II—PROCEEDS OF CRIME MANAGEMENT DIRECTORATE

3. Establishment and functions of the Proceeds of Crime Management Directorate in the relevant organisation.
4. Powers of the relevant organisation.
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A 578

2022 No. 16

*Proceeds of Crime
(Recovery and Management) Act, 2022*

**PROCEEDS OF CRIME
(RECOVERY AND MANAGEMENT) ACT, 2022**

ACT No. 16

AN ACT TO MAKE COMPREHENSIVE PROVISIONS FOR SEIZURE, CONFISCATION, FORFEITURE,
AND MANAGEMENT OF PROPERTIES REASONABLY SUSPECTED TO HAVE BEEN DERIVED
FROM UNLAWFUL ACTIVITIES ; AND FOR RELATED MATTERS.

[12th Day of May, 2022]

Commence-
ment.

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

PART I—OBJECTIVES AND APPLICATION OF THIS ACT

1.—(1) The objectives of this Act are to—

Objectives.

(a) provide for an effective legal and institutional framework for the recovery and management of the proceeds of crime, benefits derived therein, instrumentality of unlawful activities, and unclaimed properties reasonably suspected to be proceeds of crime ;

(b) make provisions for the restraint, seizure, confiscation and forfeiture of property derived from unlawful activities and any instrumentalities used or intended to be used in the commission of such unlawful activities ;

(c) make provisions for non-conviction based procedure for the recovery of proceeds of crime ;

(d) strengthen the criminal confiscation procedure by ensuring that the total benefit from a person's criminal activity is calculated and an equivalent amount, where recoverable, is confiscated on behalf of the Federal Government ;

(e) ensure that the relevant organisations establish the Proceeds of Crime (Management) Directorate to carry out the functions conferred on it under this Act ;

(f) strengthen collaboration among the relevant organisations in tracing and forfeiting properties reasonably suspected to be proceeds of unlawful activity through non-conviction based forfeiture proceedings ; and

(g) make provisions for the handover, management and disposal of properties forfeited to the Federal Republic of Nigeria.

2. The provisions of this Act apply to—

Application.

(a) detection, identification, investigation, and recovery of realisable assets and the proceeds and instrumentalities of unlawful activity by relevant organisations ;

(b) orders and directives by the Court to support the detection, recovery and preservation of the proceeds and instrumentalities of unlawful activity and realisable properties by relevant organisations ;

(c) confiscation orders to recover a sum equivalent to the amount a convicted person has acquired from the offences charged and related offences, including accrued benefits ;

(d) management of the recovered assets and property by the relevant organisation under this Act ; and

(e) training and certification of asset recovery officers, asset recovery agents, auctioneers, bankers, consultants and judicial officers.

PART II—PROCEEDS OF CRIME MANAGEMENT DIRECTORATE

Establishment and functions of the Proceeds of Crime Management Directorate in the relevant organisation.

3. The relevant organisation shall—

(a) enforce and administer the provisions of this Act ;

(b) establish Proceeds of Crime (Management) Directorate which shall—

(i) take over and assume responsibility for the proper and effective management of properties forfeited to the Federal Government of Nigeria,

(ii) set standards to be applied in the handling of properties forfeited to the Federal Government of Nigeria,

(iii) ensure accountability in the management of all properties forfeited to the Federal Government of Nigeria,

(iv) ensure the effective administration of properties forfeited to the Federal Government of Nigeria,

(v) recommend training on the management of the proceeds of crime and related matters, and

(vi) appoint private asset managers and ensure that the assets managers are properly bonded and insured ;

(c) establish and maintain—

(i) assets management and disposal systems, and

(ii) lists of approved auctioneers and valuers, and issue instructions for the realisation or security of assets whilst ensuring fair process ;

(d) establish and maintain a central database of —

(i) all seized and recovered assets by the relevant organisation, and

(ii) asset managers, auctioneers, insurers, and other necessary support services ;

(e) work with the Federal Ministry of Justice to negotiate the return and management of all assets seized from foreign countries on behalf of the Federal or State Governments, or any other victim or for the benefit of Nigerians ;

(f) maintain statistics as to amounts recovered and managed ;

(g) collaborate with other government bodies outside Nigeria that are carrying on functions, wholly or in part similar to it ;

(h) maintain an accurate inventory of all assets, with records of their location, value, condition, and description of their status in relation to any proceedings before the Court ;

(i) recommend reparations to victims of crime, where proceeds have been recovered ; and

(j) carry out such other necessary or expedient functions as may be assigned to it by the head of the relevant organisation to ensure the efficient performance of its functions under this Act.

4. The relevant organisation may subject to the provisions of this Act, execute such contracts or other arrangements, as it considers necessary and, in particular—

Powers of the relevant organisation.

(a) engage contractors, asset managers, auctioneers, accountants, consultants, brokerage companies, investment advisers, financial investigators and other experts for the effective performance of its functions under this Act ;

(b) dispose assets subject to forfeiture order of a Court that—

(i) are perishable or susceptible to deterioration, or

(ii) may be excessively burdensome or expensive to maintain or administer, leading to a reduction of the recoverable amount ;

(c) do anything it considers appropriate for facilitating, or which is incidental to the performance of its functions.

5.—(1) Subject to the provisions of this Act, the Directorate shall—

(a) be informed of any property seized in the course of investigation, within 14 days or soon thereafter for the purpose of documentation ;

(b) take possession of property subject to forfeiture order from any person or entity in possession or entitled to possession of the property, and may appoint a receiver for that purpose ; and

(c) subject to the specific orders of the Court, transfer for its effective management any forfeited property within 30 days.

Role of the Directorate in the process of management of forfeited properties.

(2) Properties forfeited shall be vested in the relevant organisation for and on behalf of the Federal Government of Nigeria.

PART III—RELATIONSHIP BETWEEN THE RELEVANT ORGANISATION
AND OTHER ENTITIES

Co-operation
between
relevant
organisation
and other
entities.

6.—(1) In the performance of their functions and exercise of their powers under this Act, the relevant organisation shall cooperate with other relevant entities.

(2) In this section, “other relevant entities” includes any other institution or authority not listed as relevant organisation.

PART IV—NON-CONVICTION BASED RECOVERY OF THE PROCEEDS OF CRIME

Application
of this Part.

7. This Part applies to the recovery and forfeiture of proceeds of crime, instrumentality of unlawful activity, abandoned properties or unclaimed properties reasonably suspected to be proceeds of unlawful activity, without conviction.

Nature of
proceedings
under this
Part.

8.—(1) Subject to the provisions of this Act—

(a) proceedings under this Part shall be civil proceedings ; and

(b) the standard of proof required in proceedings under this Part shall be on a balance of probabilities.

(2) The rules or practice relating to hearsay evidence, given in furtherance of the proceeding is admissible.

Preservation
order.

9.—(1) A preservation order shall be granted by the Court to preserve property reasonably suspected to have been derived from unlawful activities and represents instrumentality of unlawful activity or unclaimed property.

(2) The relevant organisation may, by an ex parte application, apply to the Court for a preservation order restraining a person from dealing in any manner with any property, subject to such conditions and exceptions as may be specified in the order.

(3) The Court shall make an order under subsection (2), where there are reasonable grounds to believe that the property concerned—

(a) represents the proceeds of unlawful activity, whether they are—

(i) in the hands of the person who unlawfully acquired the property in the first instance, or

(ii) traced to any person to whom the property that represents the proceeds have been passed ;

(b) is involved in the facilitation of unlawful activity ; or

(c) is intended to be used to facilitate unlawful activity.

(4) Where further property has been acquired as a result or profits accruing from the proceeds of unlawful activity, that further property shall be treated as the proceeds of unlawful activity.

(5) Where property referred to in subsection (3) is comingled with other property, this section applies to the portion of the property, resulting from unlawful activity.

(6) The Court may make an ancillary order if —

(a) a person disposes of any property mentioned in subsection (3) ; and

(b) the person, who obtains the property disposed of, does so in good faith, for value and without notice that it was property mentioned in subsection (3).

(7) A Court making a preservation order may at the same time make any other ancillary orders that it considers appropriate for the proper, fair and effective execution of the preservation order.

(8) Upon the grant of a preservation order by the Court, the Directorate of the relevant organisation shall take possession of the property from any person in possession or entitled to possession of the property and may appoint a receiver in order to do so.

10.—(1) The Court in making a preservation order, may direct the relevant organisation to within 14 days after the making of the order notify any interested party of the preservation order by publishing same in any widely circulating national newspaper.

Notice of
preservation
order.

(2) A person, who has an interest in any property that is subject to a preservation order may give notice of his intention to—

(a) oppose the making of the preservation order ; or

(b) apply for an order excluding his interest in the property concerned from the operation of the preservation order.

(3) A notice under subsection (2) shall be filed and served on the relevant organisation within 14 days of the publication of preservation order.

(4) A notice given under subsection (2) shall contain full particulars of the address for the service of documents concerning further proceedings under this Part, and shall be accompanied by an affidavit stating the—

(a) full particulars of the identity of a person entering appearance ;

(b) nature and extent of his interest in the property concerned ; and

(c) reasons which the person intends to rely on in opposing the preservation order or applying for the exclusion of his interest from the operation of the preservation order.

Duration of a Preservation Order.	<p>11. A preservation order shall, subject to section 24 of this Act, expire 60 days after the date on which it was made, unless—</p> <p>(a) there is an application for a forfeiture order pending before the Court in respect of the property subject to the preservation order ;</p> <p>(b) there is an unsatisfied forfeiture order in force, in relation to the property subject to the preservation order ; or</p> <p>(c) the preservation order is rescinded before the expiration of that period.</p>
Renewal of preservation order.	<p>12.—(1) The relevant organisation may apply to the Court that granted a preservation order under this Act for a renewal of the order, where—</p> <p>(a) the preservation order has not been set aside ; and</p> <p>(b) there are reasonable grounds to grant the renewal.</p> <p>(2) The cumulative period of renewals shall not exceed 180 days.</p>
Disposal of property subject to preservation order.	<p>13.—(1) Where there are reasonable grounds to believe that a property, which is subject to a preservation order, may have its value diminished, or be disposed of, destroyed, or damaged, removed contrary to the order or may deteriorate in terms of quality or utility, the relevant organisation shall promptly apply to the Court <i>ex-parte</i> for an order to sell the property at the prevailing market value.</p> <p>(2) The proceeds from the sale of any property under subsection (1) shall be invested in the Central Bank of Nigeria treasury bills, pending the determination of the proceedings.</p> <p>(3) Where a preservation order is set aside or the sales revoked by order of Court, the relevant organisation shall, after exercising its right of appeal, pay to the owner of the property the proceeds of sales together with accrued interest where applicable.</p>
Appointment of asset manager for property subject to a preservation order.	<p>14.—(1) Where the Court has made a preservation order, it may direct the relevant organisation to—</p> <p>(a) appoint an asset manager to—</p> <p>(i) assume control of the property,</p> <p>(ii) administer the property and do any act necessary for that purpose,</p> <p>(iii) carry on the business or undertaking, where the property is an on-going business or undertaking, with due regard to any applicable law,</p> <p>(iv) sell or otherwise dispose of the property, in the case of property that is perishable, or liable to deterioration, decay or injury by being detained in custody, and</p>

(v) sell or otherwise dispose of the property where it is not economically viable to maintain ;

(b) order a person holding any property subject to a preservation order to surrender the property into the custody of the asset manager, immediately or within such period as the Court may determine ; and

(c) serve the preservation order on the relevant organisation for the purpose of documentation and accurate data management.

(2) Where any property subject to a preservation order is not surrendered within the period that has been determined under subsection (1) (b), an authorised officer of the relevant organisation may enter by force, if necessary, any premises, where he reasonably believes the property is situate, in order to search for and seize the property.

(3) Appointed asset managers may be accompanied by authorised officers of the relevant organisation or law enforcement officers as are reasonably required in order to effect entry into premises.

15.—(1) The Court making a preservation order may direct the appropriate land registration authority to place a restriction on the land register, in respect of the immovable property.

Orders in respect of immovable property subject to a preservation order.

(2) An order of restriction made under subsection (1) may specify that the immovable property shall not, without the consent of the Court —

(a) be mortgaged or otherwise encumbered ;

(b) be attached or sold in execution ;

(c) vest in the official receiver concerned, when the estate of the owner of that immovable property is sequestrated ; and

(d) form part of the assets of any company or body corporate, where the owner of the immovable property is a company or other body corporate, which is being wound up.

(3) Subject to subsection (1), the registration authority shall—

(a) enter the restriction in its register and endorse the office copy of the title deed to that effect ; and

(b) endorse on the original of the title deed, when it is produced.

(4) The restriction referred to in subsection (3) (a) shall—

(a) be effective against any person, in whose favour a mortgage or other charge was registered, prior to the endorsement of the restriction on the title deed of the immovable property ; and

(b) lapse on the lawful transfer of ownership of the immovable property concerned.

(5) A person affected by an order specified in subsection (1) may, at any time, upon showing good cause, apply for the rescission of the order.

Variation
and
rescission
of order.

16. The Court that makes a preservation order—

(a) may, on application by the person affected by the order, vary the preservation order, authorise the seizure of the property concerned, or any other ancillary order, as it may deem appropriate ; or

(b) may rescind the preservation order when the proceedings against the defendant concerned are concluded in the person's favour.

Application
for forfeiture
order.

17.—(1) Where a preservation order is in force and before the expiration of the stipulated time, the relevant organisation may apply to the Court by way of motion of notice for a forfeiture order against all or any part of the property that is subject to the preservation order.

(2) The relevant organisation shall give 14 days notice of an application under subsection (1) to every person who pursuant to the notice given under section 10 (1) of this Act had shown interest in the property sought to be forfeited.

(3) A person who pursuant to the notice given under section 10 (1) of this Act may, subject to compliance with section 10(2) and (3), appear at the hearing of the application under subsection (1) to —

(a) oppose the making of the order ; or

(b) apply for an order—

(i) excluding his interest in the property from the operation of the order, or

(ii) varying the operation of the order in respect of the property, and may adduce evidence at the hearing of the application.

(4) Where the Court grants the forfeiture order, the property referred to in subsection (1) shall be forfeited to the Federal Government of Nigeria.

Service of
notice out
of time.

18.—(1) Where a person for any reason, failed to serve notice under section 10 (2) of this Act, he may apply to the Court for leave to serve the notice out of time.

(2) An application under subsection (1) may be made before the application for a final forfeiture is heard by the Court.

(3) The Court may grant leave to an applicant referred to in subsection (1), to serve notice under section 10 (2) of this Act within the period which the Court deems appropriate, where the Court is satisfied on good cause shown that the applicant has—

- (a) sufficient reason for failing to serve notice under section 10 (2) ; and
- (b) an interest in the property that is subject to the preservation order.

(4) A notice served after leave has been obtained under this section shall—

(a) contain full particulars of the address of the person who served the notice for the delivery of documents concerning further proceedings under this Part ; and

(b) be accompanied by the affidavit referred to in section 10 (3) of this Act.

(5) Where the Court has granted leave for notice under section 10 (2) of this Act to be served out of time under this section, it may direct the applicant to pay any or all of the costs that have arisen or may arise as a result of the notice being served out of time.

19.—(1) Subject to section 22 of this Act, the Court shall make a forfeiture order under this Act where it finds on a balance of probabilities that the property concerned is reasonably suspected to—

Making of
a forfeiture
order.

- (a) be proceeds of unlawful activity ;
- (b) represent whether directly or indirectly the proceeds of unlawful activity ;
- (c) be involved in the facilitation of unlawful activity ; or
- (d) be intentionally used for unlawful activity.

(2) The Court may—

- (a) where it makes a forfeiture order, or
- (b) at any time after making the order, make any ancillary order that it considers appropriate, including orders for and with respect to facilitating the transfer of property forfeited to the relevant organisation, on behalf of the Federal Government of Nigeria.

(3) The absence of a person whose interest in property may be affected by a forfeiture order shall not prevent the Court from making the order.

(4) The validity of an order under subsection (1) shall not be affected by the outcome of criminal proceedings or of an investigation with a view to instituting those proceedings, in respect of an offence with which the property concerned may be associated.

Effect of appeals on preservation or other ancillary orders.

20. A preservation order and any order authorising the seizure of the property concerned or other ancillary order that is in force at the time of any decision regarding the making of a forfeiture order under this Act shall remain in force pending the outcome of any appeal against the decision concerned.

Effect of forfeiture order.

21.—(1) With effect from the date when the Court makes a forfeiture order, the property subject to the order is forfeited to Federal Government of Nigeria.

(2) On a forfeiture order taking effect, the relevant organisation shall promptly handover to the Directorate, the forfeited property.

Fulfillment of forfeiture order

22.—(1) The Directorate of the relevant organisation shall, in accordance with the directions of the Court—

(a) deposit any money forfeited under this Act into the Confiscated and Forfeited Properties Account established under section 68 of this Act ; or

(b) dispose of the property forfeited by sale or any other means and deposit the proceeds of the sale or disposition into the said account.

(2) Subject to the provisions of this Act, any right or interest in forfeited property not exercisable by or transferable to the relevant organisation, shall expire and shall not revert to the person, who had possession, or was entitled to possession of the property immediately before the forfeiture order took effect.

(3) A person referred to in subsection (2) or any other person, who acts with or on behalf of the person—

(a) commits an offence, if he purchases or attempts to purchase the forfeited property ; and

(b) is liable on conviction to a fine of at least twice the value of the property sold.

(4) The expenses incurred in connection with the forfeiture and the sale, including expenses of seizure, maintenance and custody of the property pending its disposition, advertisement, and the Court costs shall be defrayed out of the designated account.

Unlawful activities or conduct forming the basis of multiple orders.

23. The fact that a preservation order or a forfeiture order has been made on the basis of unlawful activity or conduct in which a specific person has been involved shall not prevent the making of another or other preservation orders or forfeiture orders on the basis of the same unlawful activity or conduct.

24.—(1) A notice authorised or required to be given to a person under this Part shall, in the case of a deceased person, be sufficiently given to the administrator or executor of the deceased person’s estate, or to a person acting in that capacity.

Application of this Part to deceased estates.

(2) A reference in this section to the property of a person shall, in the case of a deceased person, be a reference to property that the deceased person held immediately before his death.

(3) An order may be applied for and made under this section—

(a) in respect of property, which forms part of a deceased person’s estate ; and

(b) on evidence adduced concerning the activities of a deceased person.

25.—(1) Where a person has an interest in property, as a joint owner, his death after a preservation order is made in respect of the interest does not, while the order is in force, operate to vest the interest in the surviving joint owner or owners, and the preservation order shall continue to apply to the interest, as if the person had not died.

Effect of death of joint owner of property under a preservation order.

(2) A forfeiture order made in respect of the interest referred to in subsection (1) shall apply, as if the order took effect in relation to the interest immediately before the person died.

(3) Subsection (1) does not apply to the interest in property where a preservation order ceases to apply to that interest without a forfeiture order being made in respect of that interest.

PART V—RECOVERY OF CASH

26.—(1) A designated officer may seize and detain any cash in the process of being moved within or outside Nigeria, where he has reasonable grounds to suspect that it—

Seizure and detention of cash.

(a) directly or indirectly represents proceeds of unlawful activity or is intended to be an instrumentality of an offence ; or

(b) is above the prescribed amount under the law and has not be declared to the appropriate authorities.

(2) In this Part—

(a) “cash” includes—

(i) notes and coins in any currency,

(ii) cheques of any kind, including travelers’ cheques,

(iii) bankers’ draft,

(iv) bearer bonds and bearer shares, and

(v) jewelries and gold, and

(b) “designated officer” means an officer of Nigeria Customs Service, National Drug Law Enforcement Agency, Economic and Financial Crimes Commission, Nigeria Police Force, Nigeria Immigration Service and officers of other relevant organisations.

Act No.
11,2011.
Cap. C45,
LFN, 2004.
Cap. F34,
LFN, 2004.

(3) The “prescribed amount” in this Part, means the equivalent amount in United States Dollar specified in the Money Laundering (Prohibition) Act, the Customs and Excise Management Act, Foreign Exchange (Monitoring and Miscellaneous) Provisions Act or in an order or regulations issued by the Attorney-General, in consultation with the Central Bank of Nigeria.

(4) For the purpose of subsection (3), any amount of cash moved within or outside Nigeria in a currency other than United States Dollars shall be taken to be its United States Dollar equivalent, calculated in accordance with the prevailing exchange rate.

(5) The Court shall adopt summary proceedings under this Part.

Detention of
seized cash.

27.—(1) Where the designated officer continues to have reasonable grounds for his suspicion, cash seized under section 26 of this Act may be detained initially for a period of seven days to enable the designated officer apply to the Court for an order to detain the cash.

(2) The period referred to in subsection (1) shall not include Saturdays and Sundays or any day which is a public holiday in Nigeria.

(3) The period for which the cash, or any part of it, may be detained may be extended by an order of the Court, but the order shall not authorise the detention of the cash, or any part of it, beyond three months, commencing from the date of the order.

(4) Subsequent orders for the continued detention of the cash may be made by the Court but no order shall authorise the further detention of the cash beyond a cumulative period of 12 months commencing from the date of the first order.

(5) An application for an order under subsections (3) and (4) may be made by a designated officer, and the Court may make the order, where satisfied, in relation to any cash to be further detained, that there are reasonable grounds to believe that the cash is—

(a) the proceeds of unlawful activity ; or

(b) intended to be an instrumentality of an offence and that—

(i) its continued detention is justified while its derivation is further investigated or consideration is given to bringing, in Nigeria or elsewhere, proceedings against any person for an offence with which the cash is connected, or

(ii) proceedings against a person for an offence with which the cash is connected have started and have not been concluded.

(6) Where cash is detained by virtue of subsection (5), the Court may direct its release if satisfied, on an application made by the person from whom it was seized that—

- (a) there are no justifiable grounds for the detention of the cash ; or
- (b) the grounds for the continued detention of the cash, as specified in subsection (5), cease to exist.

28.—(1) Where cash under section 27 of this Act—

(a) is detained, by officers of other relevant organisation, the Directorate shall be immediately notified within seven days, for purpose of documentation and the cash paid into the designated account of the relevant organisation ; or

(b) was seized under section 26 (1) of this Act, the relevant organisation shall, subject to subsection (2), release on an application made by the person from whom the cash was seized, the part of the cash to which the suspicion does not relate.

(2) Where—

(a) part of the cash, referred to in subsection (1) to which suspicion does not relate, may still be subject to a confiscation order, under Part VI of this Act, and

(b) an application for a restraint order, under Part VI of this Act in respect of a person, who has an interest in the cash has been made and refused, the relevant organisation may retain the cash in the designated account, until such time as a confiscation order is made in respect of the cash, or until an application made under this Act is granted by the Court.

29.—(1) This section applies where cash is detained under section 27 of this Act.

(2) The Court may direct the release of the whole or any part of detained cash, where satisfied on application by the person from whom the cash is seized, that the conditions in section 33 of this Act no longer exist in relation to the cash to be released.

(3) The relevant organisation may on the receipt of the order of the Court, under whose order the cash is detained, release the whole or part of the cash, where satisfied that its detention is no longer justified.

(4) Where the relevant organisation is dissatisfied with the order of release, it shall timeously lodge an appeal against the order.

Interest to be paid on seized cash.

Release of detained cash.

Application for forfeiture of seized or detained cash.

30.—(1) Where cash is detained under section 27 of this Act, an application for forfeiture of the whole or part of the cash may be made to the Court by the relevant organisation.

(2) The Court may order forfeiture of cash or any part of the cash, where it is satisfied that the cash is proceeds of unlawful activity, is intended to be an instrumentality of an unlawful activity.

(3) Where an application for forfeiture of cash has been refused, the cash shall not be released until all proceedings, including proceedings on appeal are concluded.

Appeals.

31. Where the Court refuses an application under section 27 of this Act for forfeiture of cash detained under section 25 of this Act, the relevant organisation may appeal to the Court of Appeal.

Other owners or claimants.

32.—(1) A third party, who has interest in the cash detained under section 30 of this Act or any part of it, may apply to the Court for the release of the cash or any part of it.

(2) Where it appears to the Court that—

(a) the applicant was deprived of the cash to which an application relates ; and

(b) the cash belongs to the applicant, the Court may order the cash to which the application relates to be released to the applicant and may make any other orders as it deems fit.

PART VI—CONFISCATION OF PROCEEDS OF CRIME

Objectives of this Part.

33. The objectives of this Part are to—

(a) demonstrate that a convicted person should not be allowed to benefit from the proceeds of his criminal activity ;

(b) provide an effective process by which the total benefit from a person's criminal activity is calculated and an equivalent amount, where recoverable, is confiscated on behalf of the Federal Government of Nigeria ;

(c) enable the relevant organisation implement confiscation proceedings against a convicted person ;

(d) ensure the preservation of all realisable properties, as defined under section 53 of this Act, and ensure that the realisable properties are preserved and available to satisfy a confiscation order ; and

(e) ensure that the realisable properties are preserved and available to satisfy a confiscation order.

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- 34.** The provisions of this Part apply to—
- (a) restraint orders designed to prevent a defendant from dealing with realisable assets held under his custody or control ;
- (b) confiscation orders that aim to secure payment of a sum of money up to the amount that a convicted person has acquired from the offences for which he was convicted ; and
- (c) management of realisable property by the Directorate of the relevant organisation once a restraint order is granted by the Court.
- 35.** The Court may, on the application of the relevant organisation, make an order that realisable property shall not, except in the manner as may be specified in the order, be disposed of or otherwise dealt with by any person, where—
- (a) a defendant—
- (i) has been convicted of an offence or has been charged with an offence and a confiscation order has been made against the defendant, or it appears to the Court that there are reasonable grounds for believing that a confiscation order may be made against the defendant, or
- (ii) is to be charged with an offence and the Court is satisfied that the defendant is to be charged, and it appears to the Court that there are reasonable grounds for believing that a confiscation order may be made against the defendant ; and
- (b) an affidavit under this Act has been filed in support of the application.
- 36.—**(1) The relevant organisation may apply to the Court for a restraint order for the purposes specified under this Part.
- (2) A restraint order may specify that it applies to—
- (a) all realisable property held by the specified person, whether the property is described in the order ; or
- (b) realisable property transferred to the specified person after the order is made.
- (3) An application for a restraint order may—
- (a) be made *ex-parte* ; and
- (b) provide for the period of the notice referred to in section 40 of this Act to be given to persons affected by the order.
- (4) The Court making a restraint order may also make further orders in respect of the discovery or disclosure of any facts, including facts relating to any property over which the defendant may have effective control and the
- Application of this Part.
- Application for restraint order.
- Purposes of restraint order.

location of the property, as the Court may consider necessary or expedient with a view to achieving the objectives of the restraint order.

(5) The Court making a restraint order shall, at the same time, make an order—

(a) authorising the relevant organisation or an authorised person acting on its behalf, to take custody or control of any property specified in the order ;

(b) for entering premises, where necessary ; and

(c) any other ancillary orders that the Court considers appropriate for the proper, fair and effective execution of the order.

Property
subject to a
restraint
order.

37. A restraint order may be made in respect of —

(a) such realisable property as may be specified in the restraint order and held by the person against whom the order is made ;

(b) all realisable property held by the person against whom the restraint order is made, whether specified in the order or not ;

(c) specified property of another person that is subject to the effective control of the relevant person, whether that other person's identity is known ;

(d) specified property of the relevant person that is in the custody of another person which are proceeds of the offence or an instrumentality of the offence, whether that other person's identity is known ;

(e) all property which, when it is transferred to a person referred to in paragraph (d) after the making of the restraint order, would be a realisable property ; and

(f) affected gifts made by the relevant person.

Affidavit in
support of
a restraint
order.

38.—(1) The application for a restraint order shall be supported by an affidavit made by the relevant organisation stating the belief that the property is of a type mentioned in section 37 of this Act.

(2) The Court shall not make a restraint order unless it is satisfied that the facts disclosed in the affidavit support the reasonable belief expressed by the relevant organisation.

(3) The Court may request the relevant organisation to provide additional information in support of the affidavit.

Notice of
restraint
order.

39.—(1) Where the Court makes a restraint order, the relevant organisation where practicable shall give notice to—

(a) all persons affected by the restraint order ; and

(b) any other person who may be affected by an order to seize any property in furtherance of the restraint order.

(2) The notice referred to in subsection (1), where practicable shall—
(a) be served before or at the time of any seizure and in any other case after the order is obtained ; and

(b) contain—

(i) a copy of the restraint order,

(ii) the details of the issuing Court, and

(iii) the name and address of the applicant or other person to whom inquiries regarding the restraint order may be made.

40.—(1) A registration authority that keeps a register of properties of a particular kind shall, on application by the relevant organisation, register the particulars of a restraint order, as it affects the property in that register.

Registration of Restraint Orders.

(2) A person, who subsequently deals with the registered property shall be deemed—

(a) not to be acting in good faith for the purposes of section 39 of this act ; and

(b) to have notice of the restraint order for the purposes of section 37 of this act.

41.—(1) The relevant organisation may apply to the Court to set aside a disposition or dealing with a property that contravenes a restraint order, where that disposition or dealing was not—

Setting aside a disposition contravening a restraint order.

(a) for sufficient consideration ; or

(b) in favour of a person, who acted in good faith.

(2) The relevant organisation shall give to each party to the disposition or dealing, written notice of both the application and the grounds on which it seeks the setting aside of the disposition or dealing.

(3) The Court may set aside the disposition or dealing and declare the rights of any person, who acquired interest in the property void.

42. A person, who knowingly disposes of or otherwise deals with a property subject of a restraint order, commits an offence and is liable on conviction to a fine of at least N5,000,000 or imprisonment for a term of two years or both.

Contravening restraint orders.

43. The relevant organisation may, in order to prevent any realisable property from being disposed of or removed contrary to a restraint order, enter into any premises and seize the property if it has reasonable grounds to believe that the property will be disposed of or removed.

Seizure of property covered by a restraint order.

Cessation
of restraint
orders.

44.—(1) A restraint order, in relation to one or more offences, ceases to be in force, if —

(a) within 28 days after the —

(i) charge or all the charges that relate to the restraint order are withdrawn, or

(ii) defendant is acquitted of the offence or all the offences with which he was charged ;

(b) the defendant’s conviction for the offence, or all the offences, of which he was convicted are quashed ;

(c) a restraint order covers property that is not realisable property including gifts within the meaning of section 50 (3) of this Act ;

(d) the Court is satisfied that the order was obtained by material suppression or misrepresentation of fact or by fraud ; and

(e) a confiscation order relates to that offence, those offences or related criminal activity and—

(i) the confiscation order is satisfied, or

(ii) the confiscation order is discharged.

(2) The period referred to in subsection (1) (b) shall not exceed 10 days, starting on the day on which the restraint order is made.

(3) Restraint orders remain in force until rescinded by the Court.

Making of
confiscation
orders.

45.—(1) The Court may make a confiscation order requiring a person to pay to the relevant organisation for deposit into the designated account (in this Act referred to as “the Confiscated and Forfeited Properties Account”) as provided under this Act, an amount equal to the total proceeds of a person’s criminal activities, where available if—

(a) the person has been convicted of an offence ;

(b) the relevant organisation applies for the confiscation order ; and

(c) the Court is satisfied that the person has benefited from—

(i) that offence,

(ii) any other offence of which the person has been convicted at the same trial, and

(iii) any criminal activity which the Court finds to be sufficiently related to those offences.

(2) Where a person has been convicted of an offence and the relevant organisation fails to apply for a confiscation order under subsection (1) (b), the Court may, if it —

- (a) considers that it is in the public interest to do so ; and
- (b) direct the relevant organisation to apply for the confiscation order.

(3) An order made under this section against the person is—

(a) an order to make a payment to the relevant organisation of any amount that the Court considers appropriate ; and

(b) in addition to any punishment that the Court may impose in respect of the offence or offences that the person has been found guilty of.

(4) The Court may make any further orders as it may deem fit to ensure the effectiveness and fairness of the confiscation order.

(5) The amount that the Court may order a convicted person to pay to the relevant organisation under subsection (1) shall not exceed—

(a) the value of the convicted person’s proceeds from the offences or criminal activity, as determined by the Court, in accordance with the provisions of this Act ; or

(b) an amount, which in the Court’s opinion may be realised, if the Court is satisfied that the amount which might be realised as contemplated under this Act is less than the value referred to in paragraph (a) of this subsection.

(6) The Court hearing an application under this section may grant leave for extension of time for the application to be made, if it is satisfied that it may be in the interest of justice to allow the application.

46.—(1) Subject to the provisions of subsection (2), the value of a defendant’s proceeds of criminal activity is the sum of the values of the property, services, advantages, benefits and rewards received, retained or derived by him at any time, whether before or after the commencement of this Act, in connection with the criminal activity carried on by him or any other person connected with the criminal activity.

Value of
proceeds of
criminal
activities.

(2) In determining the value of a convicted person’s proceeds of criminal activities, the Court shall—

(a) leave out of account, any property, where the Court has previously made a forfeiture order, which is proved to the satisfaction of the Court to have been the property, which the convicted person received in connection with the criminal activity carried on by him or any other person connected with the criminal activity ;

(b) where a confiscation order has previously been made against the convicted person, leave out of account those proceeds of criminal activities which are proved to the satisfaction of the Court to have been taken into

account in determining the amount to be recovered under that confiscation order ; and

(c) ensure that the following are deducted—

(i) expenses or outgoings that the person incurred in relation to the criminal activity, or

(ii) the value of any benefit that the convicted person derives as agent for, or otherwise on behalf of, another person, whether the other person receives any of the benefits.

Amounts
that may be
realised.

47.—(1) The amount realisable at the time of the making of a confiscation order against a convicted person shall be the amount equal to the sum of the values, at that time, of all —

(a) realisable property held by the convicted person ; and

(b) less the sum of all priority obligations, where any, and which the Court may recognise for this purpose.

(2) The value of an affected gift at the time of the making of the relevant confiscation order shall be—

(a) the value of the affected gift, at the time when the recipient received it, taking into account subsequent fluctuations in the value of money ; or

(b) where subsection (3) applies, the value mentioned in that subsection, whichever is the greater value.

(3) Where at the time of the making of the relevant confiscation order, the recipient holds the property—

(a) other than cash, which he received, the value concerned shall be the value of the property at that time ; and

(b) which directly or indirectly represents the property which he received, the value concerned is the value of the property in his custody, in so far as it represents the property, which he received at the time.

(4) For the purpose of subsection (1), an obligation has priority, at the time of the making of the relevant confiscation order, if —

(a) it is an obligation of the convicted person, where he has been convicted by a Court of any offence to pay—

(i) a fine imposed before that time by the Court, or

(ii) any other amount under any resultant order made before that time by the Court ; and

(b) it is an obligation, where —

(i) the insolvent estate of the convicted person had at that time been made subject to any Court order ;

(ii) the convicted person is a company or other juristic person, where the company or juristic person is at that time being wound up ; or

(iii) it would be payable in pursuance of any secured or preferred claim against the insolvent estate or against such company or juristic person.

(5) The Court shall not determine the amounts realisable as contemplated in subsection (1), unless it has afforded all persons holding any interest in the property concerned an opportunity to make representations to it, in connection with the realisation of that property.

(6) Where there is no amount that may be realised, the Court may make an order for a nominal amount.

48.—(1) Subject to the provisions of subsection (2), property is realisable under this Part, if the property is—

Realisable property.

(a) held by the defendant concerned ;

(b) held by a person to whom that defendant has directly or indirectly made any affected gift ; and

(c) subject to the effective control of the defendant as provided in section 63 of this Act.

(2) Property shall not be realisable property where a forfeiture order is in force in respect of the property.

49.—(1) For the purpose of this Part, the value of property, other than money, in relation to a person holding the property of a convicted person is, where—

Value of property.

(a) any other person holds an interest in the property, the market value of the property less the amount required to discharge any encumbrance on the property ; and

(b) no other person holds an interest in the property, the market value of the property.

(2) Notwithstanding the provisions of subsection (1), a reference in this Part to the value at the time of payment or reward, is construed as a reference to—

(a) the value of the payment or reward at the time when the recipient received it, as adjusted to take into account subsequent fluctuations in the value of money ; or

(b) where subsection (3) applies, the value mentioned in that subsection, whichever is greater in value.

(3) Where, at the time referred to in subsection (2), the recipient holds—

(a) property, other than cash, which he received, the value concerned is the value of the property at that time ; or

(b) property which directly or indirectly represents the property which he received, the value concerned is the value of the property in his custody, if it represents the property which he received, at the relevant time.

Gifts made
by a
convicted
person.

50.—(1) For the purposes of this Act, a convicted person shall be deemed to have made a gift, where he has transferred any property to any other person directly or indirectly for a consideration, the value of which is significantly less than the value of the consideration supplied by the convicted person.

(2) For the purposes of this Act, the gift which a convicted person is deemed to have made shall consist of that share in the property transferred by the convicted person that is equal to the difference between the value of that property as a whole and the consideration received by the convicted person in return.

(3) For the purpose of this Part, “affected gift” means any gift made by the convicted person concerned, where it was a gift of property—

(a) received by that convicted person in connection with an offence committed, or

(b) any part which directly or indirectly represented in that convicted person’s hands property received by him in connection with an offence committed by him or any other person, whether the gift was made before or after the commencement of this Act.

Procedure
where a
person
absconds
or dies.

51.—(1) The Court may, on the application by the relevant organisation, inquire into any benefit that a person may have derived from an offence, where it is satisfied that—

(a) the person—

(i) had been charged with an offence,

(ii) had been convicted of any offence,

(iii) has had a restraint order made against him, or

(iv) can be tried for an offence on the grounds that sufficient evidence exists against him ;

(b) a warrant for arrest of the person had been issued and that the attendance of that person in Court cannot be secured after all reasonable steps were taken to execute that warrant ;

(c) the proceedings against the person cannot be resumed within a period of six months due to his continued absence ; and

(d) there are reasonable grounds to believe that a confiscation order may have been made against him but for his continued absence.

(2) Where a defendant, who has been convicted of an offence, dies before a confiscation order is made, the Court may, on the application by the relevant organisation, inquire into any benefit the person may have derived from that offence if the Court is satisfied that there are reasonable grounds for believing that a confiscation order would have been made against him, but for his death.

(3) The executor of the estate of the deceased is entitled to appear before the Court and make representations for purposes of the inquiry referred to in subsection (2).

(4) The Court in conducting an inquiry under this section may, where —

(a) the Court finds that the defendant or deceased referred to in subsections (1) or (2) has so benefited, make a confiscation order, and the provisions of this Part shall, with necessary modifications, apply to the making of the order ;

(b) an asset manager has not been appointed, in respect of any of the property concerned, direct the relevant organisation to appoint an asset manager in respect of realisable property ; and

(c) authorise the realisation of the property concerned.

(5) The Court shall not exercise its powers under subsection (4) (a) and (c), except it has afforded a person having any interest in the property concerned an opportunity to make representations to it in connection with the making of any order.

(6) Where a person, excluding a person specified in subsection (1) (a) (ii), against whom a confiscation order had been made under subsection(4) is subsequently tried and —

(a) convicted of one or more of the offences in respect of which the order had been made, the Court convicting him may make an appropriate order ; or

(b) acquitted of an offence in respect of which the order had been made, the Court acquitting him may make an appropriate order.

(7) The Court may make a determination against a person who absconded prior to an inquiry under this Act, and who is subject to a confiscation order where that person is subsequently brought before the Court.

(8) The Court making a determination contemplated in subsection (7) shall take into account any order made under subsection (4).

Enforcement
of
confiscation
orders.

52.—(1) An amount payable by a person to the relevant organisation under a confiscation order is a civil debt due by the person to the Federal Government of Nigeria.

(2) A confiscation order against a person may be enforced, as if it were an order made in civil proceedings instituted by the relevant organisation against a person to recover a debt due by that person to the Federal Government of Nigeria.

(3) A debt arising from the order is deemed to be a judgement debt.

(4) Where a confiscation order is made against a person after his death, this section shall have effect, as if the person had died on the day after the order was made.

(5) Where a person fails to satisfy any or part of a confiscation order made by the Court, the Court may order that the person against whom the order was made be committed to prison in addition to any other sentence prescribed under this Act.

Schedule.

(6) The period of imprisonment referred to under subsection (5) shall be as prescribed in the Schedule to this Act.

(7) An order to pay an amount under a confiscation order is due to be paid on the day that the confiscation order is made.

(8) Any sentence of imprisonment imposed under subsection (5) shall be served consecutively with any other sentence of imprisonment imposed, whether as a result of the proceedings in connection with which the confiscation order was made or any other proceedings.

PART VII—INVESTIGATION, SEARCH AND SEIZURE

Objectives
of this Part.

53. The objectives of this Part are to—

(a) safeguard the constitutional and individual's right to privacy in the conduct of investigation, search, and seizure ; and

(b) provide relevant organisation with investigative tools, including tools relating to—

(i) establishing the whereabouts and extent of a person's realisable assets,

(ii) identifying and recovery of property; or instrumentalities that may be subject to civil forfeiture and confiscation, and

(iii) a detained cash investigation.

54.—(1) This Part applies to all relevant organisations in the conduct of investigations, searches, and seizures in connection with the recovery of proceeds of unlawful activities under this Act and the relevant laws. Application of this Part.

(2) Notwithstanding the provisions of any other relevant law, a relevant organisation, shall comply with the provisions of this Part in the conduct of the matters referred to in subsection (1).

(3) For the purpose of this Part—

(a) “civil forfeiture investigation” is an investigation into whether property constitutes or is derived from the proceeds of unlawful activity or is the instrumentality of an offence ;

(b) “confiscation investigation” is an investigation into whether a person has benefited from a criminal activity ;

(c) “detained cash investigation” is an investigation contemplated in Part V of this Act ; and

(d) “civil recovery investigation” is an investigation under the Part IV of this Act.

55.—(1) This section applies if a person knows or suspects that a relevant organisation or its authorised officer is acting or proposing to act, in connection with— Actions detrimental to an investigation.

(a) a confiscation investigation ;

(b) a forfeiture investigation ;

(c) a civil recovery investigation ; or

(d) a detained cash investigation.

(2) The person commits an offence if —

(a) he makes a disclosure which is likely to prejudice the investigation, or

(b) he falsifies, conceals, destroys or otherwise disposes of, or causes or permits the falsification, concealment, destruction or disposal of documents which are relevant to the investigation.

(3) A person does not commit an offence under subsection (2) (a) if the Court is satisfied that—

(a) he does not know or suspect that the disclosure is likely to prejudice the investigation, and

(b) the disclosure is made compliance with a requirement imposed under or by virtue of —

(i) this Act,

(ii) the Money Laundering (Prohibition) Act,

(iii) the Terrorism (Prevention) Act, or

(iv) any other Law in force in Nigeria.

Act No. 11,
2011.

Act No. 10,
2011.

(4) A person who commits an offence under this section is liable on conviction to a fine of at least ₦2,000,000 or imprisonment for a term not more than two year or both.

Retention of seized property.

56. Where any property is seized under this Act, the seizure is effected by removing the property from the custody or control of the person from whom it is seized and placing it under the custody of the relevant organisation.

Obstructing the execution of a search and seizure warrant.

57. A person, who—

(a) refuses an authorised officer access to any premises, or fails to submit to a search by a person authorised to search him under this Act,

(b) assaults or obstructs any authorised officer or any accompanying person mentioned in section 79 of this Act in the execution of search and seizure warrant,

(c) conceals or attempts to conceal from, an authorised officer or any accompanying person, any book, document, or article, in relation to which the officer has reasonable grounds for suspecting or believing that an offence under an applicable Act has been or is being committed, or which is liable to seizure under this Act,

(d) rescues, endeavours to rescue, or causes to be rescued any person, who has been duly arrested or anything which has been duly seized under this Act, or

(e) destroys anything to prevent its seizure or securing of the thing under this Act,

commits an offence and is liable on conviction to a fine of N5,000,000 or imprisonment for a term of at least two years or both.

PART VIII—ADMINISTRATION

Powers and duties of the relevant organisation in respect of property seized.

58. This Part sets out the powers and duties of relevant organisation, in respect of property, (in this Part referred to as “controlled property”), seized and placed under the control and custody of the relevant organisation by order of the Court.

Preserving controlled property.

59.—(1) The relevant organisation shall do everything that is reasonably necessary for the purpose of preserving the controlled property, including—

(a) becoming a party to any civil proceedings affecting the controlled property ;

(b) becoming a party to any proceedings arising out of criminal proceedings, including the confiscation proceedings, affecting the controlled property ;

(c) realising or otherwise dealing with controlled property that is securities or investments ; and

(d) where a controlled property is a business—

(i) employing, or terminating the employment of persons in the business, and

(ii) doing anything necessary or convenient to carry on the business on a sound commercial basis.

(2) The relevant organisation shall for the purposes of performing its functions under subsection (1), engage persons competent and qualified in the relevant area of business.

60. The relevant organisation may exercise the rights attaching to any of the controlled property that are shares, securities, stocks, bonds or debentures as if the relevant organisation were the registered holder of the shares, securities, stocks, bonds or debentures, to the exclusion of the registered holder.

Rights attaching to shares.

61. The relevant organisation may—

(a) destroy the controlled property or any part of it on the grounds of public interest, health or safety ; or

(b) dispose of the controlled property or any part of it, by sale or other means to avoid deterioration or loss of value.

Destroying or disposing of property.

62.—(1) The relevant organisation shall give written notice of the proposed destruction or disposal of the controlled property to—

(a) the owner of the controlled property ; and

(b) any other person whom the relevant organisation has reason to believe may have an interest in the controlled property.

Notice of proposed destruction or disposal of controlled property.

(2) The notice referred to under subsection (1) shall state the date, venue, and time of the proposed destruction or disposal.

(3) A person who has been served with a notice under subsection (1) may object, in writing, to the relevant organisation within 14 days of receiving the notice.

63. Any amount realised from the disposal of the controlled property under this Act shall be deemed to be—

(a) covered by the restraint order related to the controlled property being disposed of ; and

(b) proceeds of that unlawful activity or its instrumentality, where the restraint order covered the controlled property disposed of on the basis that the controlled property was proceeds of unlawful activity or its instrumentality.

Proceeds from sale of property.

Discharge of
confiscation
orders by
payment
into the
designated
account.

64. Where the relevant organisation pay monies into the designated account, as required by the provisions of this Act in satisfaction of a person's liability under a confiscation order, the person's liability under the order is, to the extent of the payment, discharged.

Return of
income
generated
from
controlled
property.

65. Where the restraint order relating to the controlled property ceases to be in force, the property shall be returned to its owner, the relevant organisation shall pay to the owner the income generated from the property less all reasonable expenses incurred by the relevant organisation on the controlled property.

Immunity
against
liability for
loss.

66.—(1) The relevant organisation in respect of property in its custody shall not be liable for—

(a) any loss or damage, sustained by a person claiming an interest in all or part of the controlled property, arising from the relevant organisation taking custody and control of the property ; and

(b) the cost of proceedings taken to establish an interest in the property.

(2) In the management of controlled property, the relevant organisation shall not pay any rates, land tax, municipal or statutory charges imposed under any law pertaining to the controlled property, except out of the rents or profits that had accrued from the controlled property.

International
forfeiture
provisions.

67.—(1) Where the Court under this Act orders forfeiture of any property, which was established to be the proceeds of unlawful activity or instrumentality of an unlawful activity within Nigeria and the other constituents of the instrumentality of the unlawful activity is situate in a foreign country, the relevant organisation under the direction of the Attorney-General of the Federation shall initiate proceedings, including by way of mutual legal assistance in that foreign country for the recovery of the forfeited property.

(2) Where it is established that a convicted person has any asset or property in a foreign country, acquired as a result of an unlawful activity, the relevant organisation under the direction of the Attorney—General of the Federation shall apply for the asset or property, subject to any treaty or arrangement with that foreign country, to be forfeited to the Federal Government of Nigeria.

(3) The forfeited property referred to in subsections (1) and (2) shall be transferred to the relevant organisation for management and its proprietary interest vested in the Federal Government of Nigeria, as provided under the provisions of this Act.

(4) Where a foreign country has forfeited or confiscated property under the laws of that country—

(a) that relates to unlawful activity conducted in that country and Nigeria ; and

(b) repatriates the whole or part of that assets or a sum of money that represents unlawful activity in Nigeria, the property shall be realised and the proceeds or the sum of money paid into the Confiscated and Forfeited Properties Account established under Part IX of this Act.

(5) Any money paid into the designated account under subsection (4) shall be utilised to finance any of the purposes specified under this Act and as approved by the Federal Executive Council.

PART IX—CONFISCATED AND FORFEITED PROPERTIES ACCOUNT

68.—(1) There is established, under this Act, designated account to be known as the Confiscated and Forfeited Properties Account to be maintained at the Central Bank of Nigeria.

Establishment of the Confiscated and Forfeited Properties Account.

(2) The Confiscated and Forfeited Properties Account shall be managed by the head of the relevant organisation who shall be responsible for providing reports to the Minister of Finance.

69. There shall be paid into the Confiscated and Forfeited Properties Account—

Payments into the Confiscated and Forfeited Properties Account. Cap. C15, LFN, 2004.

(a) money realised from the proceeds of sale, management or other form of disposal of forfeited assets under this Act and other relevant laws ;

(b) proceeds of any property forfeited under section 23 (2) (c) of the Code of Conduct Bureau and Tribunal Act, which relates to forfeiture to the Federal Government of any property acquired in abuse or corruption of office ;

(c) money paid to Nigeria by a foreign country—

(i) under any treaty or arrangement providing for mutual assistance in criminal matters,

(ii) as mentioned in section 67 (4) of this Act, or

(iii) through repatriation of proceeds of unlawful activity ; and

(d) money paid to the relevant organisation on behalf of the Federal Government in settlement of proceedings connected with this Act and other relevant laws.

Payments out of the Confiscated and Forfeited Properties Account.

70. The President may, subject to the approval by Federal Executive Council authorise the expenditure for money in the Confiscated and Forfeited Properties Account to be used to—

(a) permit the relevant organisation to invest in various government portfolios to ensure that the funds can accrue interest that would be applied for the implementation of development projects as approved by the Federal Executive Council (FEC) or the National Assembly ;

(b) compensate any State which has suffered grave pecuniary loss on account of the offence or conduct that gave rise to the confiscation or forfeiture order ;

(c) compensate any person who has suffered grave pecuniary loss on account of the offence or conduct that gave rise to the confiscation or forfeiture order ;

(d) pay any foreign country or an agency under the provisions of any treaty agreement or scheme for mutual legal assistance ;

(e) make payments under any programme approved by the President ;

(f) make any payment necessary to satisfy Nigeria's obligations in respect of a registered foreign forfeiture order ;

(g) make such other payments, on behalf of the Federal Government, directed to be made under any relevant law ; and

(h) pay, with the approval of the National Assembly, two percent allocation to the relevant organisation for the recoveries made by the relevant organisation in any given year.

Audit of the Confiscated and Forfeited Properties Account.

71. The Confiscated and Forfeited Properties Account shall be audited in accordance with the guidelines supplied by the Auditor-General for the Federation.

Authorisation of expenditures for approved programmes of relevant organisation.

72.—(1) Subject to approval by the National Assembly, the President may authorise money in the Confiscated and Forfeited Properties Account to meet approved programmes of the relevant organisations.

(2) The President may approve expenditure out of the Confiscated and Forfeited Properties Account for any one or more of the following purposes—

(a) judicial, criminal justice reform and crime prevention measures ;

(b) law enforcement measures ;

(c) measures relating to treatment of drug addiction ;

(d) measures outlined for the rehabilitation of victims of human trafficking ;

-
- (e) education, health, youth development, mass housing, rural electrification, agricultural reform, water and sanitation ;
 - (f) measures relating to the compensation and rehabilitation of victims of terrorist activities ;
 - (g) Humanitarian and social investment programmes ;
 - (h) tracing and recovery of assets and management of the assets and properties to ensure its preservation ;
 - (i) legal fees and expenses anticipated under this Act ;
 - (j) major infrastructure reforms ; and
 - (k) such other development programmes, as may be approved by the Federal Executive Council or the National Assembly.

PART X—JURISDICTION

73.—(1) The Federal High Court, High Court of the Federal Capital Territory, and State High Courts (in this Act referred to as “the Court”) shall have jurisdiction to try offences, hear, and determine proceedings arising under this Act. Jurisdiction.

(2) The Heads of Courts shall designate special Courts to hear and determine all cases under this Act or other relevant enactments.

(3) The penalty imposed on a person who is suspected to have committed an offence or convicted of an offence under this Act may be reduced in such manner as the Court deems fit or following an application by the relevant organisation where the person has—

- (a) before the commencement of any proceedings, made possible or facilitated the identification of other defendants and their sponsors ;
- (b) after the commencement of the proceedings, made possible or facilitated the arrest of other defendants or recovery of other person’s proceeds of unlawful activity ; and
- (c) cooperated with the relevant organisation.

(4) The Court shall, notwithstanding anything to the contrary in any other enactment, rules, or regulations, have power to adopt all legitimate measures it deems necessary to avoid unnecessary delays and abuse in the conduct of proceedings.

PART XI—GENERAL PROVISIONS RELATING TO LEGAL PROCEEDINGS

Burden of proof.

74. Subject to the provisions of the Act, the defendant in any proceedings under this Act bears the burden of proving that he is the legitimate owner of the assets suspected to be proceeds of crime or derived from unlawful activity or that the assets are of legitimate origin and not proceeds of unlawful activity.

Stay of proceedings.

75.—(1) An application for stay of proceedings, in respect of any matter brought under this Act, shall not be entertained.

(2) The fact that criminal proceedings have been instituted or have commenced, whether under this Act, shall not constitute a ground for stay of proceedings under this Act.

(3) The relevant organisation has the same right of appeal, as any other person under this section, in respect of the grant or refusal of an order under this Act.

Cap. C23, LFN, 2004.

(4) This section does not affect any other right of appeal conferred on a person under the Constitution of the Federal Republic of Nigeria, 1999 or any other law.

Publication of notice.

76. Where in this Act, a notice or other document is required by any provision of this Act to be published, it is sufficient if the notice or other document is published in any widely circulating national newspapers.

Relationship with relevant laws.
Cap. C23, LFN, 2004

77. Subject to the provisions of the Constitution of the Federal Republic of Nigeria, 1999 where a provision of this Act is inconsistent with the provisions of any relevant law on the management of finally forfeited assets, the provisions of this Act shall prevail.

Pre-action notice.

78.—(1) A civil action shall not be commenced against the relevant organisation before the expiration of a period of 30 days after written notice of intention to commence the suit shall have been served on the relevant organisation by the intending plaintiff or his agent, and the notice shall clearly and explicitly state the—

- (a) cause of action ;
- (b) particulars of the claim ;
- (c) name and place of abode of the intending plaintiff ; and
- (d) relief sought.

(2) The notice referred to in subsection (1) and any summons or other documents, required or authorised to be served on the relevant organisation as the case may be under this Act or other enactment or law, may be served by—

- (a) delivering it to the office of the relevant organisation; or

(b) sending it by registered mail to the postal address of the relevant organisation.

79. In any action or suit against the relevant organisation pursuant to this Act, execution shall not be levied, or attachment process issues against the relevant organisation, unless at least 30 days' notice of the intention to execute has been given.

Restriction on execution against property of the relevant organisation.

80. The Chairman, member of the Board, officers or staff of the relevant organisation, or a seconded officer from any organisation or from any public office of the Federation, shall be indemnified out of the assets of the relevant organisation against any proceedings brought against him in his official capacity, where the act complained of is not beyond his powers.

Indemnity of officers of the relevant organisation.

PART XII—MISCELLANEOUS PROVISIONS

81.—(1) The Attorney-General of the Federation may, in consultation with the relevant organisations make regulations with regard to a standardised automated asset forfeiture management system expedient for the efficient implementation of the provisions of this Act.

Regulations and guidelines.

(2) The relevant organisation shall issue guidelines, as may be necessary for the exercise of any of the duties, functions, or powers of the Directorate under this Act.

82. In this Act—

Interpretation.

“*assets*” includes “funds” or “property” and funds or property refers to assets of every kind whether tangible or intangible, movable or immovable, however acquired, and legal documents or instruments in any form, including electronic or digital, evidencing title to or interest in such assets, including but not limited to bank credits, travelers' cheques, bank cheques, money orders, shares, securities, bonds, drafts or letters of credit ;

“*asset manager*” means a person authorised by the relevant organisation to fulfil the functions mentioned in section 14 (1)(a) of this Act ;

“*authorised officer*” means a qualified person, who is—

(a) a member of staff of the relevant organisation or persons so designated by the head of the relevant organisation ; and

(b) any other person included in a class of persons declared by the regulations to be within this definition ;

“*Attorney-General*” means the Attorney-General of the Federation and Minister of Justice ;

“*benefit*” includes service or advantage ;

“*books*” include any books of account, deed, paper, writing, or document, and any record of information, however, compiled, recorded or stored, whether in writing, on microfilm, by electronic process or otherwise ;

“*child*” means a person under the age of eighteen years ;

“*civil proceedings*” refers to proceedings that are civil proceedings and are not criminal proceedings ;

“*close dependant relative*” means—

(a) the person’s spouse ; or

(b) child.

“*confiscation*” which includes forfeiture where applicable means the permanent deprivation of funds or other assets by order of a competent authority or a Court ;

“*confiscation order*” means, an order made under section 45 of this Act ;

“*controlled property*” has the meaning given to it by section 58 of this Act ;

“*conveyance*” means, a mode of transportation, and includes an aircraft, a vehicle, and a vessel ;

“*convicted person*” for the purpose of recovery of proceeds of criminal activities means, the person—

(a) is convicted for the offence ;

(b) is sentenced for the offence, notwithstanding that the Court in passing sentence took into account an offence of which he has not been found guilty ; or

(c) absconds in connection with the offence ;

“*Court*” means the Federal High Court, Federal Capital Territory or State High Court ;

“*data*” includes—

(a) information in any form ; and

(b) any programme or part of a programme ;

“*data held in a computer*” includes data held in—

(a) any removable data storage in electronic devices for the time being held in a computer ;

(b) data storage in electronic devices on a computer network of which the computer forms a part ; and

(c) data held in any remote storage in electronic devices to which data has been sent from the computer.

“*data storage device*” means a thing containing, or designed to contain data ;

“*date of conviction*” in relation to a person’s conviction of an offence, means, in the case of a person—

(a) charged with, and found guilty of an offence, the day on which the person was found guilty of the offence ; or

(b) who absconds, the day on which the person is taken to have absconded in connection with the offence ;

“*deal*” when used in relation to a person’s property, includes—

(a) where a debt is owed to that person, making a payment to any person in reduction of the amount of the debt ;

(b) removing property from Nigeria ;

(c) receiving or making a gift of property ; and

(d) where property is covered by a restraint order, engaging in a transaction that has the direct or indirect effect of reducing the value of the person’s interest in the property, and “*dealing*” shall be construed, accordingly ;

“*derived*”, in relation to a person having derived proceeds, a benefit or wealth, includes any other person who at the request or direction of the person, having derived the proceeds, benefit, or wealth directly or indirectly ;

“*detained cash*” means cash or items that have been seized and detained under this Act ;

“*Directorate*” means the Directorate of Proceeds of Crimes Management in the relevant organisation ;

“*encumbrance*” in relation to property, includes any interest, mortgage, charge, right, claim, and demand in respect of the property ;

“*evidential material*” means evidence relating to—

(a) property in respect of which action has been or could be taken under this Act ; or

(b) benefits derived from the commission of a relevant offence ;

“*forfeited property*” means property finally forfeited to the Federal Government ;

“*fund*” includes assets of every kind whether tangible or intangible, movable or immovable, however acquired, and legal documents or instruments in any form, including electronic or digital, evidencing title to or interest in such assets, including but not limited to bank credits, travelers cheques, bank cheques, money orders, shares, securities, bonds, drafts or letters of credit ;

“*interest*” in relation to property or a thing, means—

(a) a legal or equitable estate, or interest in the property or thing ; or

(b) a right, power or privilege in connection with the property or thing, whether present or future, and whether vested or contingent ;

“*instrumentality of an offence*” means property used or intended to be used in or in connection with the commission of an offence, whether the property is situated within or outside Nigeria ;

“*lawfully acquired*”, in relation to property or wealth, means that the property or wealth, and the consideration for it, was lawfully acquired ;

“*legal practitioner*” has the meaning given to it by the Legal Practitioners Act ;

“*non- conviction based confiscation*” means confiscation through judicial procedure related to a criminal offence for which a criminal conviction is not required ;

“*officer*”, in relation to a financial institution or a corporation, means a director, secretary, executive officer, or employee of a financial institution ;

“*premises*” means property and structures that are on the property, including buildings, vessels, boats and vehicles, whether temporary or not and whether designed for habitation or not ;

“*person’s property*” includes property in respect of which a person has a beneficial interest ;

“*proceedings are concluded*” where—

(a) the defendant is acquitted on all counts in proceedings for an offence, on the date he is acquitted ;

(b) the defendant is convicted in proceedings for an offence and the conviction is quashed or the defendant is pardoned before a confiscation order is made, on the date the conviction is quashed, or the defendant is pardoned before a confiscation order is made ;

(c) a confiscation order is made against the defendant in proceedings for an offence, whether the order is made by the Court or the Court of Appeal, on the date the order is—

(i) satisfied or discharged, or

(ii) quashed and there is no further possibility of an appeal against the decision to quash the order ;

“*proceeds*” means property, whether—

(a) wholly or partly derived or realised, directly or indirectly, from an unlawful activity, and

(b) the property is situated within or outside Nigeria ;

“*property*” includes funds and means assets of every kind, corporeal or incorporeal, moveable or immovable, tangible or intangible and legal

documents or instruments evidencing title or interest to such assets whether situated within Nigeria or outside Nigeria ;

“*quashing a conviction for an offence*” means the—

(a) quashing of a conviction of a person, who had been convicted ;

(b) quashing or setting aside of the finding of guilt, where a person had been charged with and found guilty of an offence but discharged without conviction ; or

(c) quashing or setting aside of the conviction of a person, who absconded but was later brought before a Court and discharged ;

“*realisable property*” has the meaning assigned to it in section 48 of this Act ;

“*registration authority*”, in relation to property of a kind means, an authority responsible for registration of title to, or charges over property of that kind ;

“*related offence*” means, an offence the physical elements of which are like another offence ;

“*relevant laws*” means laws of relevant organisations, and any other law relating to civil forfeiture, confiscation, and management of proceeds of crime ;

“*relevant organisation*” means the—

(a) Economic and Financial Crimes Commission,

(b) Independent Corrupt Practices and other Related Offences Commission,

(c) National Drug Law Enforcement Agency,

(d) National Agency for Prohibition of Trafficking in Persons,

(e) National Agency for Food and Drug Administration and Control,

(f) Nigeria Customs Service,

(g) Nigerian Financial Intelligence Unit,

(h) Code of Conduct Bureau,

(i) Nigeria Police Force,

(j) Department of State Services

(k) Armed Forces,

(l) Standard Organisation of Nigeria,

(m) Nigeria Maritime and Safety Agency,

(n) Nigeria Immigration Service,

(o) Nigeria Ports Authority,

(p) National Inland Waterways Authority,

(q) Nigerian Security and Civil Defence Corps,

(r) Federal Inland Revenue Service, and

(s) such other organisations as the Attorney-General may designate ;

“*relevant person*” means, a person who has been convicted of, or has been charged with an offence, or it is proposed that the person be charged with an offence ;

“*restraint order*” means an order under Part VI of this Act that is in force ;

“*seize*” means to prohibit the transfer, conversion, disposition, or movement of property based on an action initiated by a relevant organisation, or based on a Court order ;

“*sufficient consideration*” in relation to an acquisition or disposal of property, means a consideration that is sufficient and that reflects the value of the property, having regard solely to commercial considerations ;

“*unlawful activity*” means an act, omission, or conduct, committed directly or indirectly which constitutes an offence or which contravenes a law in force in Nigeria, whether the act, omission or conduct occurred before or after the commencement of this Act or where the offence is committed in a country outside Nigeria, would also constitute an offence if it had been committed in Nigeria ; and

“*terrorism financing*” has the same meaning as defined under the Terrorism (Prevention) Act, No. 10, 2011.

Citation.

83. This Act may be cited as Proceeds of Crime (Recovery and Management) Act, 2022.

SCHEDULE	<i>Section 52 (6)</i>
<i>Amount</i>	<i>Period</i>
An amount not exceeding ₦50,000.00	7 days
An amount exceeding ₦50,000.00 but not exceeding ₦150,000.00	14 days
An amount exceeding ₦150,000.00 but not exceeding ₦250,000.00	28 days
An amount exceeding ₦250,000.00 but not exceeding ₦700,000.00	45 days
An amount exceeding ₦700,000.00 but not exceeding ₦1,400,000.00	3 months
An amount exceeding ₦1,400,000.00 but not exceeding ₦2,800,000.00	6 months
An amount exceeding ₦2,800,000.00 but not exceeding ₦5,600,000.00	12 months
An amount exceeding ₦5,600,000.00 but not exceeding ₦14,000,000.00	18 months
An amount exceeding ₦14,000,000.00 but not exceeding ₦28,000,000.00	2 years
An amount exceeding ₦28,000,000.00 but not exceeding ₦70,000,000.00	3 years
An amount exceeding ₦70,000,000.00 but not exceeding ₦140,000,000.00	5 years
An amount exceeding ₦140,000,000.00 but not exceeding ₦280,000,000.00	7 years
An amount exceeding ₦280,000,000.00	10 years

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2022 No. 16

*Proceeds of Crime
(Recovery and Management) Act, 2022*

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.

OJO, O. A., fnia, fcia
Clerk to the National Assembly
8th Day of May, 2022.

EXPLANATORY MEMORANDUM

This Act makes comprehensive provisions for seizure, confiscation, forfeiture, and management of properties derived from unlawful activities.

SCHEDULE TO THE PROCEEDS OF CRIME (RECOVERY AND MANAGEMENT) BILL, 2022

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date Passed by the Senate</i>	(5) <i>Date Passed by the House of Representatives</i>
Proceeds of Crime (Recovery and Management) Bill, 2022.	An Act to make comprehensive provisions for seizure, confiscation, forfeiture, and management of properties reasonably suspected to have been derived from unlawful activities ; and for related matters.	This Bill makes comprehensive provisions for seizure, confiscation, forfeiture, and management of properties reasonably suspected to have been derived from unlawful activities.	23rd March, 2022.	4th May, 2022.

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.



I ASSENT

OJO, O. A., fnia, fcia
Clerk to the National Assembly
8th Day of March, 2022.

MUHAMMADU BUHARI, GCFR
President of the Federal Republic of Nigeria
12th Day of May, 2022.