

CONSTITUTIONAL FIDELITY IN NIGERIA'S 2025 TAX REFORM ACTS

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ABSTRACT

This paper examines a constitutional controversy arising from Nigeria's 2025 tax reforms, following reported discrepancies between versions of four tax reform Acts passed by the National Assembly and texts subsequently published in the Federal Gazette. It asks whether a material omission, insertion, or substitution occurring after legislative passage and presidential assent, without approval through the constitutionally prescribed legislative process, is compatible with Nigeria's constitutional order and the legislative authority of the National Assembly. Using a doctrinal legal method, the study examines Sections 1, 4, 58, and 59 of the 1999 Constitution, the Acts Authentication Act, the four 2025 Tax Reform Acts, and relevant legislative and promulgation records. The analysis distinguishes between alterations occurring before assent, after assent but before gazettal, and after gazettal, while also differentiating substantive textual changes from clerical or typographical corrections. It argues that, if a material provision in a promulgated text is established to have been absent from the duly enacted and authenticated legislative text, that provision cannot derive legislative authority merely from its publication in the Gazette. Such an alteration may therefore be ultra vires and constitutionally invalid, subject to the applicable authentication rules and judicial determination of the appropriate remedy. The paper contributes to Nigerian constitutional scholarship by conceptualizing statutory fidelity as an essential component of procedural constitutionalism, linking legislative authority, constitutional supremacy, and textual integrity. It recommends stronger authentication procedures, verifiable electronic legislative records, institutional safeguards, and greater transparency in the transmission and promulgation of legislation.

Keywords : Constitutional fidelity; Legislative authority; Statutory Integrity.

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I. INTRODUCTION

In June 2025, Nigeria enacted a major package of tax reforms comprising four legislative measures: the Nigeria Tax Act, 2025; Nigeria Tax Administration Act, 2025; Nigeria Revenue Service (Establishment) Act, 2025; and Joint Revenue Board of Nigeria (Establishment) Act, 2025.¹ The measures were designed to restructure Nigeria's tax framework, including the consolidation and administration of taxation and the institutional organisation of revenue authorities.² On 26 June 2025, President Bola Ahmed Tinubu assented to the four bills after their passage by the National Assembly. The Federal Government subsequently announced that the new tax laws would commence on 1 January 2026.

The enactment of the four statutes subsequently generated a constitutional and institutional controversy concerning the relationship between the texts passed by the National Assembly, the versions certified in connection with the legislative process, and the texts published in the Federal Gazette.³ Public and institutional attention focused on allegations that certain provisions appearing in the gazetted versions differed from provisions contained in copies said to reflect the National Assembly's legislative decisions. The controversy prompted the release of certified copies of the four Acts and renewed scrutiny of the process through which legislation is authenticated, transmitted for presidential assent, and subsequently published.⁴ The National Assembly's later involvement in examining the alleged discrepancies is therefore significant, but the existence, nature, and legal effect of each alleged textual difference require verification through a comparison of the relevant legislative and promulgated documents rather than reliance on media reports alone.

The controversy raises a fundamental question of Nigerian constitutional law: what is the legal status of a provision appearing in a promulgated statute if that provision was not contained in the text duly enacted by the National Assembly and authenticated in accordance with law? The question requires careful distinction between constitutional supremacy, the legislative authority vested in the National Assembly, presidential assent, statutory authentication, and publication in the Federal Gazette. Under section 1 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), the Constitution is supreme and any law inconsistent with it is void to the extent of the inconsistency. Section 4 vests legislative powers of the Federation in the National Assembly, while sections 58 and 59 prescribe the constitutional procedures through which federal legislation is passed and presented for

¹ Affiong Imaikop Ewang, "Nigeria's 2025 Tax Reform: The Road to Fiscal Resilience Or Another Policy Mirage?," *Journal of Accounting and Financial Management* 11, no. 11 (2025): 62–68, <https://doi.org/10.56201/jafm.vol.11.no11.2025.pg62.68>.

² Presidential Villa State House, "New Tax Laws Will Commence January 1, 2026 as Planned," 2026, <https://statehouse.gov.ng/new-tax-laws-will-commence-on-january-1-2026-as-planned/>.

³ Giovanni Occhiali, Jalia Kangave, and Hamza Ahmed Khan, "Taxing High-net-worth Individuals in Nigeria: Challenges and Opportunities for Policy-makers from a Preliminary Investigation," *Development Policy Review* 43, no. 2 (March 4, 2025), <https://doi.org/10.1111/dpr.70001>.

⁴ News Central TV, "Nigeria Tax Reform : House Committee Uncovers Illegal Changes to Law," video, 2026, https://youtu.be/jfRPhhZxb4M?si=6Fzz2YidN_7H60Jx.

presidential assent. The legal significance of these provisions cannot, however, be determined in isolation from the statutory rules governing the authentication and evidentiary status of Acts.

This controversy also exposes a broader issue of statutory fidelity: the requirement that the text treated as law correspond faithfully to the text constitutionally enacted. The issue is not whether the executive may participate in the legislative process; presidential assent is itself an integral part of the constitutional lawmaking procedure. Rather, the question is whether, after the constitutionally prescribed legislative process has produced an authoritative text, a materially different text may subsequently acquire legal force merely because it has been published or otherwise treated as an Act. The distinction is particularly important in tax legislation because statutory provisions determine the existence, scope, administration, and enforcement of compulsory fiscal obligations.

Existing scholarship on Nigerian taxation has predominantly examined questions of revenue mobilisation, tax administration, compliance, fiscal policy, and the socioeconomic effects of taxation.⁵ Other legal scholarship has considered the constitutional allocation of taxation powers within Nigeria's federal structure.⁶ These bodies of literature provide important foundations for understanding the policy and institutional dimensions of tax reform,⁷ but they do not adequately address the narrower procedural question examined in this article: how should Nigerian constitutional law respond when the text promulgated as legislation is alleged to diverge materially from the text enacted through the constitutionally prescribed legislative process?

The gap addressed by this article is therefore not simply the limited scholarship on Nigeria's 2025 tax reforms. Rather, it concerns the constitutional consequences of a potential divergence between legislative enactment and statutory promulgation. Although the National Assembly possesses constitutionally defined legislative authority, that authority operates within a constitutional order in which the Constitution remains supreme. Accordingly, this article uses the concept of legislative authority rather than "legislative supremacy" to avoid implying that the legislature is superior to the Constitution. The central concern is whether the text promulgated as law faithfully reflects the content determined through the constitutionally prescribed legislative process. This raises a broader question of statutory fidelity and the extent to which textual integrity forms part of procedural constitutionalism.

⁵ Comfort Omolayo Rotimi, et al., "Assessment of the Impact of Government Revenue Mobilisation on Economic Growth in Nigeria," *Studia Universitatis „Vasile Goldis” Arad – Economics Series* 32, no. 4 (December 1, 2022): 81–108, <https://doi.org/10.2478/sues-2022-0020>.

⁶ Cordilia Onyinyechi Omodero and Francis O. Iyoha, "Financial Development and Tax Revenue in Evolving Markets: Evidence from Nigerian," *International Journal of Entrepreneurship* 25, no. 6 (2021), <https://www.scopus.com/inward/record.uri?eid=2-s2.0-8511114594&partnerID=40&md5=82f06882a0cb80fb92059fdd0d6524ac>.

⁷ Odunayo Olamide Olaniyi, et al., "Tax Administration and Personal Income Tax Compliance in Nigeria: A PLS-SEM Approach," *International Journal of Applied Economics, Finance and Accounting* 17, no. 1 (August 7, 2023): 117–26, <https://doi.org/10.33094/ijaefa.v17i1.1088>.

Against this background, the article asks: To what extent would a material modification to a gazetted tax statute, made without legislative approval and outside the constitutionally prescribed lawmaking process, be consistent with Nigeria's constitutional framework? It further examines three related questions: What legal rules govern discrepancies between an enacted or authenticated legislative text and a subsequently published version? What constitutional and statutory principles determine the legal status of a disputed provision? And what institutional or judicial remedies may be available where a material discrepancy is established?

The study adopts a doctrinal legal methodology based principally on Nigerian constitutional and statutory materials. It examines sections 1, 4, 58, and 59 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), the Acts Authentication Act, the four 2025 Tax Reform Acts, and relevant legislative and promulgation records. Particular attention is given to the documentary relationship between texts passed by the National Assembly, authenticated or certified legislative copies, presidentially assented texts, and versions subsequently published in the Federal Gazette. The analysis distinguishes substantive alterations from clerical or typographical corrections and considers whether a discrepancy arose before presidential assent, after assent but before gazettal, or after gazettal.

The article contributes to Nigerian constitutional scholarship by examining tax reform through the lens of procedural constitutionalism and statutory textual integrity. It argues that fidelity between the constitutionally enacted text and the text treated as law is connected to legislative authority, constitutional supremacy, democratic accountability, legal certainty, and the rule of law. However, it does not assume that every discrepancy automatically invalidates an entire statute. Rather, where a material unauthorised alteration is established, its legal consequence must be determined by the nature of the alteration, applicable authentication and evidentiary rules, constitutional principles, and the judicial remedy available.

II. RESEARCH METHOD

This study adopts a doctrinal legal research methodology, appropriate for examining the constitutional validity of legislation through authoritative legal texts, institutional records, and established legal principles rather than empirical observation. The research is qualitative, normative, and analytical, focusing on the interpretation and application of constitutional and statutory rules to the alleged discrepancies between the legislative and gazetted versions of Nigeria's 2025 Tax Reform Acts.

The primary materials comprise the Constitution of the Federal Republic of Nigeria 1999 (as amended), the Acts Authentication Act, the four 2025 Tax Reform Acts, certified or authenticated copies of the Acts released by the National Assembly, the relevant Federal Gazette publications, and available legislative records relating to their passage and authentication. Where applicable and available, official statements and institutional records concerning the alleged discrepancies are also examined. Relevant decisions of Nigerian courts are considered to the extent that they illuminate constitutional supremacy, legislative authority, separation of powers, statutory authentication, legislative procedure, or the legal status of enacted

legislation. Secondary materials, including peer-reviewed academic articles, legal commentaries, and comparative constitutional scholarship, are used to contextualise the Nigerian position and support the interpretation of the relevant legal doctrines.

The documentary analysis proceeds through a structured comparison of the relevant legislative texts. For each disputed provision, the study identifies the section or provision concerned, compares the wording appearing in the relevant legislative or certified copy with the wording appearing in the Federal Gazette, classifies the difference as an omission, insertion, substitution, or possible clerical correction, and assesses its potential substantive legal effect. The analysis also considers the procedural stage at which any discrepancy may have arisen, distinguishing alterations occurring before presidential assent, after assent but before gazettal, and after gazettal. This distinction is important because the constitutional and evidentiary consequences may vary according to the stage at which a textual discrepancy occurred. The legal analysis is guided principally by constitutional interpretation and statutory construction, with particular attention to sections 1, 4, 58, and 59 of the Constitution and the applicable rules governing authentication and publication of federal legislation. The study distinguishes between a duly enacted statutory text and its subsequent publication, and between substantive unauthorised alteration and an administrative or typographical correction. It does not presume that the existence of a textual discrepancy automatically invalidates an entire Act. Rather, where a material discrepancy is established, its constitutional significance and legal consequences are assessed in light of the applicable constitutional and statutory framework, relevant judicial authority, and available remedies. This methodology enables the study to evaluate the relationship between legislative authority, constitutional supremacy, statutory authentication, and textual fidelity without relying on empirical or statistical evidence.

III. ANALYSIS AND DISCUSSION

The integrity of statutory text following enactment is a fundamental concern within Nigeria's constitutional order. Section 1(1) of the 1999 Constitution declares that "this Constitution is supreme" and that its provisions have binding force on all authorities and persons throughout the Federal Republic of Nigeria.⁸ Section 4 vests the legislative powers of the Federation in the National Assembly, comprising the Senate and the House of Representatives. Read together, these provisions establish that federal legislation derives its legal authority within a constitutional framework and must be enacted in accordance with constitutionally prescribed procedures.⁹ Sections 58 and 59 further prescribe the procedures governing the passage of federal bills and their presentation for presidential assent, including the constitutionally specified procedure applicable to money bills.¹⁰ These

⁸ Nigeria, *The Constitution of the Federal Republic of Nigeria 1999* (1999, amended 2011), 280, <https://faolex.fao.org/docs/pdf/nig164561.pdf>.

⁹ Justin C. Ileka, "An Examination of the Presidential Power to Veto or Assent to Bills in Nigeria," *Global Journal of Politics and Law Research* 10, no. 6 (June 30, 2022): 67–82, <https://doi.org/10.37745/gjplr.2013/vol10n66782>.

¹⁰ Ibid

provisions are particularly relevant to tax legislation because the imposition and administration of taxation involve the exercise of legislative authority over compulsory fiscal obligations.

The constitutional requirements governing enactment are complemented by the Acts Authentication Act, which regulates the authentication and publication of federal legislation. The authentication process is significant because it establishes an official record of the text presented for presidential assent and subsequently published as an Act.¹¹ Accordingly, the legal status of a statutory text cannot be assessed solely by reference to its publication in the Federal Gazette; the relationship between the text passed by the National Assembly, the authenticated text presented for assent, and the text ultimately gazetted must also be considered.¹² Where a material difference exists between these versions, the critical legal question is whether the disputed provision was actually enacted through the constitutionally prescribed legislative process or was introduced at a subsequent stage without legislative authorisation. Thus, statutory publication should reflect, rather than replace or alter, the text constitutionally enacted. Any claim that a gazetted provision lacks such legislative provenance must, however, be established through documentary comparison and assessed under the applicable constitutional and authentication rules.

A. Constitutional requirements and legislative process.

The 1999 Constitution establishes a structured legislative process through which federal legislation acquires legal authority. Section 1 affirms the supremacy of the Constitution and provides that any law inconsistent with its provisions is void to the extent of the inconsistency. Section 4 vests the legislative powers of the Federation in the National Assembly, comprising the Senate and the House of Representatives.¹³ Sections 58 and 59 then prescribe the procedures governing the passage of bills and their presentation for presidential assent, with section 59 providing a distinct procedure for money bills.¹⁴ Together, these provisions demonstrate that legislative validity depends not merely on the substance of legislation but also on compliance with the constitutionally prescribed lawmaking process.

Section 58 requires a bill to be passed by both chambers of the National Assembly before it is presented to the President for assent. Where presidential assent is withheld, the Constitution provides a mechanism through which the National Assembly may proceed notwithstanding the refusal, subject to the prescribed voting requirement. Section 59 establishes a separate procedure for money bills.¹⁵ These provisions are particularly relevant to taxation because tax legislation exercises the State's authority to impose compulsory

¹¹ Saliu Jimoh, "Supremacy of the Constitution of the Federal Republic of Nigeria 1999 (As Amended): A Myth or Reality?," *ABUAD Law Journal* 9, no. 1 (December 1, 2021): 93–103, <https://doi.org/10.53982/alj.2021.0901.06-j>.

¹² Chukwuka Onyeaku and Tonye Clinton Jaja, "Teaching Constitutional Law Using Real-Life Examples: An Example from the Practice of Assent to Bills Passed by the National Assembly After the Tenure of Office of the President and the Assembly," *Asian Journal of Legal Education* 7, no. 2 (July 9, 2020): 140–51, <https://doi.org/10.1177/2322005820914567>.

¹³ Constitution of the Federal Republic of Nigeria 1999 (as amended) s. 4

¹⁴ Ibid s. 58 and 59

¹⁵ Ibid

financial obligations and therefore must derive its authority from the constitutionally recognised legislative process.

The Acts Authentication Act complements this constitutional framework by regulating the authentication and publication of federal legislation. Its relevance lies in establishing an official mechanism through which the legislative text presented for assent and subsequently published can be identified.¹⁶ The relationship between the text passed by the National Assembly, the authenticated version, the text assented to by the President, and the version published in the Federal Gazette is therefore central to determining the legal status of any alleged textual discrepancy.¹⁷ The authentication process should ensure that the text promulgated as law corresponds to the legislation constitutionally enacted.

This distinction is particularly important where a discrepancy is alleged between legislative and gazetted versions. A difference in wording does not, by itself, establish an unconstitutional alteration. The relevant inquiry is whether the difference is substantive, whether it changes the legal effect of the provision, and whether it was authorised at an appropriate stage of the legislative process. A clerical or typographical correction may raise different considerations from an insertion, omission, or substitution that changes substantive legal obligations.

Accordingly, the constitutional framework does not permit the conclusion that every discrepancy automatically renders an entire Act invalid. Rather, where a material and unauthorised alteration is established, its legal significance must be assessed by reference to sections 1, 4, 58 and 59 of the Constitution, the applicable authentication rules, and relevant judicial authority.¹⁸ The following analysis therefore examines the documentary record of the 2025 Tax Reform Acts to determine whether the alleged differences constitute substantive alterations and, if so, what constitutional consequences may follow.¹⁹

B. Legal Consequences of Unauthorised Textual Modification

Against this constitutional framework, a material modification to a duly enacted statute after the completion of the constitutionally prescribed legislative process raises a fundamental question of statutory validity. Where an omission, insertion, or substitution changes the substantive content of legislation without having been authorised through the legislative process, the resulting text cannot be treated as equivalent, without further legal examination, to the text enacted by

¹⁶ K. C. Ierkwagh and Hia, “Taxation, Good Governance and Service Delivery in Nigeria: A Legal Perspective,” *Journal of Law, Policy and Globalization*, no. 99 (July 2020): <https://doi.org/10.7176/JLPG/99-10>.

¹⁷ Jolie Adela Rajah and Marisol Florén-Romero, “Legal Sources of Information,” in *Encyclopedia of Libraries, Librarianship, and Information Science* (Elsevier, 2025), 510–28, <https://doi.org/10.1016/B978-0-323-95689-5.00027-4>.

¹⁸ Constitution of the Federal Republic of Nigeria 1999 (as amended) s. 1, 4, 58 and 59

¹⁹ Utonwa Lauretta Onwumelu, “Modernizing Consumption Tax in Nigeria: A Review of VAT Reforms from 1993 to 2025,” *International VAT Monitor* 36, no. 6 (December 1, 2025), <https://doi.org/10.59403/38y7dma>.

the National Assembly.²⁰ Such a modification would potentially exceed the constitutional authority of the institution or official responsible for it and would raise questions of ultra vires action, statutory authentication, and constitutional validity. The critical issue is therefore not the mere existence of a textual discrepancy, but whether the disputed provision formed part of the legislation duly passed and authenticated before presidential assent.

This distinction is important because the Constitution assigns different functions to the National Assembly and the President within the legislative process. Once a bill has been passed in accordance with sections 58 and 59 and presented for assent, the President may assent to the bill or exercise the constitutional procedure for withholding assent. The constitutional framework does not contemplate unilateral alteration of the legislative text by the executive after assent. Where the President objects to the substance of a bill, the Constitution provides a mechanism for reconsideration by the National Assembly rather than permitting the disputed text to be altered outside that process.²¹ Accordingly, if a substantive provision appearing in a subsequently promulgated text was not contained in the bill duly passed and presented for assent, its legal status cannot be established merely by reference to its presence in the published version.

The position is particularly significant in the context of taxation. A provision imposing a fiscal obligation or conferring coercive enforcement powers must possess a valid legislative foundation. If documentary evidence establishes that such a provision was introduced after the constitutionally relevant stage without legislative authorisation, the alteration would engage not only questions of legislative procedure but also constitutional principles of legislative authority, separation of powers, legal certainty, and the rule of law. The appropriate legal consequence, however, should not be assumed in advance. Depending on the nature of the discrepancy and the applicable authentication and evidentiary rules, the issue may concern the validity of the particular provision, the evidentiary status of competing texts, the possibility of severability or correction, or the availability of declaratory or other judicial relief.

Contemporary legal commentary concerning the 2025 Tax Reform Acts has similarly questioned whether a gazetted text may legitimately depart from the text approved by the National Assembly. Such commentary is useful in identifying the constitutional controversy but cannot itself determine the legal status of the disputed provisions.²² That determination ultimately depends upon the primary documentary record and the applicable constitutional and statutory rules. The analysis therefore proceeds on the basis that alleged discrepancies must first be demonstrated through comparison of the relevant legislative, authenticated,

²⁰ Elias A. Udejaja, Mariam Yusuf, and Peter F. Offum, “Estimating Tax Buoyancy for Nigeria in the Light of Emerging Tax Reforms,” *Journal of Tax Reform* 11, no. 1 (2025): 25–38, <https://doi.org/10.15826/jtr.2025.11.1.190>.

²¹ Ikemefuna Stephen Nwoye, “Constitutional Supremacy Doctrine V. Tax Legislative Competency: Court of Appeal of Nigeria Nullifies The Taxes And Levies (Approved List For Collection) Act” (SSRN Scholarly Paper, June 3, 2020), <https://doi.org/10.2139/ssrn.3621989>.

²² Cyril Lee Oriaifoh and Osasu Obaretin, “Nigeria Tax Reform Acts: Implications, Challenges and Prospects,” *International Journal of Research and Innovation in Social Science* IX, no. IX (September 29, 2025): 873–83, <https://doi.org/10.47772/IJRISS.2025.90900076>.

assented, and gazetted texts before their constitutional consequences can properly be assessed.

C. Undermining legislative authority and rule of law

A material and unauthorised alteration of enacted legislation would have consequences extending beyond the accuracy of the statutory text. It would implicate the constitutional allocation of lawmaking authority and the institutional accountability of the legislative and executive branches. Nigeria does not operate under the doctrine of absolute parliamentary sovereignty associated with the United Kingdom; legislative authority is exercised within the framework of a written Constitution that is supreme over all governmental institutions. Section 4 of the Constitution vests federal legislative power in the National Assembly, while sections 58 and 59 prescribe the constitutional procedures through which bills are passed and presented for presidential assent.^[1] Consequently, the constitutional concern arising from an alleged post-enactment alteration is not simply that legislative preference has been disregarded, but that an institution or official may have assumed authority to determine the content of legislation without having received the constitutional mandate to do so.

This distinction is important in analysing the relationship between the legislature and the executive. Presidential assent forms part of the constitutional legislative process; it does not confer upon the President, or upon officials acting within the executive branch, a general power to revise the substantive content of a bill after it has been passed by the National Assembly. Where the executive considers the substance of a bill unacceptable, the Constitution provides mechanisms through which the legislative process may be reconsidered. An alteration undertaken outside those mechanisms would therefore raise a question of institutional competence, rather than merely one of administrative irregularity. If established through reliable documentary evidence, such conduct could undermine the principle that public power must be exercised within legally conferred authority.

The rule-of-law implications are equally significant. Legal certainty requires citizens, courts, public authorities, and regulated entities to be able to identify with reasonable confidence the text that constitutes the law. Where materially different versions of a statute circulate or are treated as authoritative, uncertainty arises not merely because of editorial inconsistency but because the source and legal provenance of the applicable rule become contested.²³ This concern is particularly acute in taxation, where statutory provisions may create financial liabilities, prescribe compliance obligations, or confer enforcement powers. The existence of competing texts could therefore affect both the predictability of legal obligations and the ability of affected persons to determine the basis upon which public authorities seek to exercise coercive power.

The significance of the issue, however, should not be overstated. The existence of different drafts, unofficial copies, or reported discrepancies does not itself establish that an unconstitutional alteration occurred. The legally relevant inquiry is whether a material difference exists between the duly enacted or authenticated text and the text officially promulgated, and whether that difference

²³ Oksana Shcherbanyuk, Vitalii Gordieiev, and Laura Bzova, “Legal Nature of the Principle of Legal Certainty as a Component Element of the Rule of Law,” *Juridical Tribune* 13, no. 1 (March 31, 2023): <https://doi.org/10.24818/TBJ/2023/13/1.02>.

resulted from an unauthorised alteration rather than a lawful correction or other procedurally recognised act.²⁴ Contemporary reporting of concerns raised by legislators is therefore relevant as evidence of the controversy, but it cannot substitute for the primary documentary record.

Where such a material and unauthorised alteration is established, the appropriate constitutional response would depend upon the nature of the alteration and the applicable legal framework. Judicial review may potentially be invoked to determine the authentic statutory text, the validity of the disputed provision, and the appropriate remedy. The analysis should therefore avoid assuming that every textual discrepancy renders an entire Act void. The stronger proposition is that legislative authority and the rule of law require the text enforced by public authorities to have a demonstrable constitutional and legislative provenance. Where that provenance is materially absent, the legitimacy and enforceability of the disputed provision become matters for constitutional and judicial determination.

D. Comparative constitutional insights

The Nigerian controversy can be better understood by examining how other constitutional systems preserve the integrity of enacted legislation. The comparative purpose, however, is not to suggest that the United States, United Kingdom, India, and Nigeria operate under identical constitutional arrangements. Rather, these jurisdictions illustrate a common institutional principle: the executive or administrative publication of legislation does not ordinarily constitute an independent source of legislative power. Once the constitutionally prescribed legislative process has been completed, substantive alteration ordinarily requires a legally authorised legislative or judicial mechanism.²⁵

In the United States, Article I of the Constitution vests legislative power in Congress and establishes the procedures governing passage and presidential approval of federal legislation. Federal laws are published through the Government Publishing Office and subsequently incorporated into the United States Statutes at Large. Under 1 U.S.C. § 112, the Statutes at Large constitute legal evidence of the laws enacted by Congress.²⁶ This institutional arrangement distinguishes publication and compilation from substantive legislation: editorial or typographical corrections do not themselves constitute amendments to federal law, whereas substantive alteration requires legislative authority. The distinction is particularly relevant to Nigeria because it demonstrates the importance of maintaining a reliable documentary chain between legislative enactment and the authoritative published text.

²⁴ Daniel Onyedika Ugwuanyi, et al., “Nigerian Legislative Process and the Efficacy of Enacted Laws: The Violence Against Persons Prohibition (VAPP) Act 2015 in Focus, a Decade after. Implications for Sustainable Development,” *Global Journal of Arts, Humanities and Social Sciences* 14, no. 1 (January 1, 2026): 32–42, <https://doi.org/10.37745/gjahss.2013/vol14n13242>.

²⁵ Susan Rose-Ackerman, “Democracy and Executive Power: Administrative Policymaking in Comparative Perspective,” *Revista de Derecho Público: Teoría y Método*, no. 6 (November 4, 2022): 155–82, https://doi.org/10.37417/RPD/vol_6_2022_978 Ronald Weich and Martin Gold, “Interpretation: Article I, Section 5” (SSRN Scholarly Paper, September 14, 2016), <https://doi.org/10.2139/ssrn.2839474>.

²⁶ Ronald Weich and Martin Gold, “Interpretation: Article I, Section 5” (SSRN Scholarly Paper, September 14, 2016), <https://doi.org/10.2139/ssrn.2839474>

The United Kingdom provides a different constitutional model because parliamentary sovereignty occupies a central position in its constitutional order. Nevertheless, an Act becomes law through the constitutionally recognised legislative process culminating in Royal Assent, and subsequent publication does not confer upon the executive an independent authority to rewrite its substantive provisions. Post-legislative scrutiny and correction mechanisms therefore operate within, rather than outside, the legislative framework.²⁷ The British model cannot be transplanted directly into Nigeria because Nigeria's written Constitution establishes constitutional supremacy; its comparative value lies instead in demonstrating the institutional importance of preserving the integrity of enacted legislation.

India provides another instructive comparison. Its written constitutional framework places legislative authority within constitutionally defined procedures, while official publication and compilation serve important functions in identifying applicable legislation. As in the other jurisdictions considered, substantive amendment is ordinarily accomplished through a legally recognised legislative process rather than administrative alteration of an enacted text.

These comparisons support a limited but significant proposition for Nigeria: publication is not a substitute for legislative enactment. Comparative practice reinforces the need for reliable authentication, documentary traceability, and institutional controls capable of distinguishing legitimate correction from substantive alteration. It does not, however, establish the legal consequence of the Nigerian discrepancies by itself. That consequence must be determined under Nigeria's Constitution, the Acts Authentication Act, and the documentary evidence concerning the 2025 Tax Reform Acts. Accordingly, comparative law serves here as an analytical reference point rather than as an independent source of Nigerian constitutional validity.

E. Securing Legislative Integrity: Institutional Risks and the Path to Reform

The controversy surrounding Nigeria's 2025 tax reforms exposes a significant institutional vulnerability concerning the integrity, authentication, and preservation of enacted legislation. The issue is not merely whether administrative procedures were followed correctly, but whether the institutional safeguards connecting legislative enactment to the authoritative statutory text are sufficiently robust to prevent, detect, and remedy unauthorised substantive alterations. Certified true copies (CTCs), authentication procedures, legislative records, and official publication are intended to preserve the continuity between legislative decision-making and the law ultimately applied.²⁸ Where materially different versions of legislation emerge, however, confidence in that chain may be undermined and questions arise concerning which text possesses legislative authority.

²⁷ Adam A. Anyebe, "Public Policy Studies, Overview," in *Encyclopedia of Violence, Peace, & Conflict*, 3rd ed. (Elsevier, 2022), 149–59, <https://doi.org/10.1016/B978-0-12-820195-4.00225-9>.

²⁸ Lequome E. Ecoma, Bonnievololo E. Ecoma, and Evalsam S. Ecoma, "The Oversight Function of the Nigerian National Assembly: A Legal and Research Analysis," *Nagari Law Review* 8, no. 2 (February 21, 2025): 315–37, <https://doi.org/10.25077/nalrev.v.8.i.2.p.315-337.2024>.

The principal institutional risk is therefore legal uncertainty. Where competing versions of a statute exist, citizens, regulated entities, public authorities, and courts may face difficulty determining which provisions were actually enacted and which obligations can legitimately be enforced. This concern is particularly acute in taxation, where statutory provisions may impose financial liabilities or confer coercive powers on revenue authorities. A failure to maintain textual fidelity could consequently affect legal certainty, democratic accountability, and public confidence in the legislative process. Nevertheless, the existence of competing texts should not itself be characterised as proof of deliberate manipulation. The appropriate institutional response requires a reliable documentary mechanism for identifying the duly enacted text and determining whether any discrepancy represents a substantive alteration, an authorised correction, or a clerical error.

Reform should therefore begin with strengthening the existing authentication framework. The Acts Authentication Act and applicable legislative procedures should clearly prescribe the custody, certification, transmission, and verification of legislative texts at each stage from final passage to presidential assent and publication. Responsibility for each stage should be institutionally identifiable, with auditable records capable of establishing when and by whom a particular version was produced or transmitted. Where deliberate unauthorised alteration is established, existing criminal, disciplinary, or administrative law should be assessed to determine whether additional sanctions are necessary. Any proposal to create new offences should be supported by a clear definition of prohibited conduct, appropriate evidentiary standards, and proportionate penalties rather than simply assuming that criminalisation is inherently preferable.

Technological safeguards could complement, rather than replace, these institutional controls. Digitally signed legislative documents, version-control systems, secure electronic repositories, and verifiable authentication markers could create an auditable connection between the legislative record and the published statute.²⁹ Blockchain-based systems may be explored as one possible technological option, but their adoption should depend upon demonstrable advantages in security, interoperability, cost, accessibility, and institutional governance. Technology cannot cure an underlying allocation-of-authority problem; it can only strengthen the mechanisms through which authorised texts are preserved and verified.

Institutional transparency should also be improved. The National Assembly could establish a publicly accessible legislative record containing the final chamber-approved text, authentication record, presidential assent record, and officially published version. Such a system would enable courts, researchers, civil society, journalists, and affected persons to identify discrepancies at an early stage. Independent scrutiny should complement, rather than substitute for, formal constitutional and legislative procedures.

²⁹ Renata Vadera, et al., “Enhancing Legal Document Security and Accessibility with TAF,” in *Proceedings 2026 Network and Distributed System Security Symposium* (Reston, VA: Internet Society, 2026), <https://doi.org/10.14722/ndss.2026.241002>.

Finally, judicial doctrine should develop cautiously around disputes concerning competing statutory texts. Courts should determine the authoritative text by reference to the Constitution, applicable authentication legislation, and reliable legislative records rather than presuming that every discrepancy invalidates an entire Act. Where a material and unauthorised alteration is established, the appropriate remedy may depend upon the affected provision, its relationship with the remainder of the statute, and applicable principles of severability and statutory interpretation. The 2025 controversy therefore provides an opportunity to strengthen Nigeria's institutional architecture for preserving statutory fidelity, ensuring that the law enforced by public authorities remains demonstrably connected to the law enacted through constitutionally prescribed procedures.

IV. CONCLUSION

This study demonstrates that the controversy surrounding Nigeria's 2025 Tax Reform Acts raises a significant question of constitutional fidelity in the transition from legislative enactment to statutory promulgation. An analysis of sections 1, 4, 58 and 59 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), together with the Acts Authentication Act, indicates that a material alteration to the text of legislation after the constitutionally prescribed legislative process, without legislative authorisation, would raise serious questions of constitutional validity and institutional competence. Such an alteration could undermine the separation of powers, legislative authority, legal certainty, and the rule of law.

The principal contribution of the study is to shift attention from the substantive policy consequences of tax reform to the procedural integrity of legislation itself. It argues that democratic legitimacy depends not only on the substantive content of legislation but also on maintaining demonstrable textual continuity between the law enacted through the constitutional process and the law subsequently promulgated and enforced. Statutory fidelity is therefore an important component of procedural constitutionalism.

The study is subject to an important limitation. The specific controversy remains insufficiently resolved by directly applicable Nigerian judicial authority, and the legal consequences of any disputed textual differences ultimately require judicial determination. Accordingly, the study does not assume that every discrepancy renders an entire Act invalid. Future research should examine emerging litigation concerning conflicting statutory texts, judicial approaches to legislative intent and authentication, and comparative mechanisms for statutory rectification and digital verification.

Ultimately, strengthening authentication, documentary traceability, and institutional safeguards is necessary to ensure that promulgated legislation faithfully reflects constitutionally enacted law. Such measures would enhance public confidence, preserve legal certainty, and reinforce the constitutional balance among Nigeria's branches of government.

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AUTHOR CONTRIBUTIONS STATEMENT

AMJ conceptualized the study, developed the theoretical framework, conducted the primary legal analysis, and drafted the manuscript. RNS and TR contributed to the research design, provided critical revisions for intellectual content, and supported the overall structure and coherence of the work. All authors reviewed, approved, and agreed to the final version of the manuscript prior to submission.

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