Completed self-assessment checklists should be sent to:

Corruption and Economic Crime Section
Division for Treaty Affairs
United Nations Office on Drugs and Crime
Vienna International Centre
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A. General information

1. General information

Please provide general information on the ratification and status of UNCAC in your country (use the "Use template answer" button in the answer field to see a generic text)

Ratification of the Convention

The Convention was signed on 9th December 2003 and was ratified by the President of the Federal Republic of Nigeria on 24th October 2004. Nigeria deposited its instrument of ratification with the Secretary-General of the United Nations on the 14th of December 2004

The Convention and Nigeria’s legal system

Section 12(1) of the Constitution of the Federal Republic of Nigeria 1999 states that "No treaty between the Federation and any other country shall have the force of law except to the extent to which any such treaty has been enacted into law by the National Assembly."

Section 12(2) of the Constitution goes further to state that "The National Assembly may make laws for the federation or any part hereof with respect to matters not included in the exclusive Legislative List for the purpose of implementing a treaty."

Section 12(3) of the Constitution states that "A bill for an Act of the National Assembly passed pursuant to the provisions of subsection (2) of this section shall not be presented to the President for assent and shall not be enacted unless it is ratified by a majority of all the Houses of Assembly in the Federation. Accordingly Acts of the National Assembly, duly passed in implementation of a treaty rank equally with other Acts of the National Assembly and forms an integral part of Nigeria's domestic law.

The UNCAC is yet to be domesticated in Nigeria in accordance with the above provisions of the Constitution. However several Legislations complying with different provisions of the UNCAC have been enacted into law by both the National Assembly and State Houses of Assembly and implementation structures have been set up pursuant to such legislations.

Please briefly describe the legal, institutional and political system of your country.

Nigeria operates a Presidential system of government with the President as both the Head of State and Head of Government within the context of a multi-party system. The country operates a federalism system of government with thirty six federating units called States and a Federal Capital Territory. At both the Federal and State levels, there are three distinct arms of government-the Executive, the Legislature and the Judiciary. The executive arm of government at the federal level consists of the President, the Vice president and other members of the Executive Council of the Federation while at the State level it is made up of the Governor, Deputy Governor and other members of the State Executive Council. The President, Vice President, the Governors and their deputies are elected for a four year term renewable only once. There is no limit to the number of times Federal and State Legislators can be re-elected.

The Legislature is present both at the Federal and State levels. The Federal Legislature is bi-cameral and consists
II. Preventive measures

5. Preventive anti-corruption policies and practices

2. Paragraph 1 of article 5

1. Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Nigeria has a robust anti-corruption policy which is being implemented by several agencies with diverse mandates. However, the following challenges have been identified:

- Nigeria is yet to adopt a coordinated National anti-corruption Strategy

Please cite and attach the applicable policy(ies), national strategy(ies) or plan(s):

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)

ALL RELEVANT TEXTS ALREADY ATTACHED

Please cite the text(s)

**APPLICABLE LAWS:**

1. The Corrupt Practices and Other Related Offences Commission Act 2000 (Sections 6(b)–(f).
3. The Code of Conduct Bureau and Tribunal Act Cap 15 LFN
4. The Public Procurement Act 2007
5. The Fiscal Responsibility Act 2007
6. The Money Laundering Prohibition Act 2011

**APPLICABLE MEASURES**

- Public Procurement Reforms
- The Nigerian Extractive Industries Transparency Initiative (NEITI) mechanisms put in place to audit
and publish all revenue generated from the extractive sector.

- Establishing and strengthening anti-corruption institutions such as the Independent Corrupt Practices and Other related Offences Commission-(ICPC), the Economic and Financial Crimes Commission (EFCC), The Bureau of Public Procurement (BPP)
- Judicial and Justice sector reforms
- Judicial Integrity projects
- Implementation of the Bangalore principles on Judicial conduct
- Prosecution of corrupt Public Officials and confiscation of proceeds of crime
- Introduction of e-payment
- Establishment of Integrated Tax Offices
- Implementation of the autonomy of the Central Bank of Nigeria
- Facilitation of formation of CSO coalitions against corruption and inclusion of CSO representatives in the boards of public agencies
- Asset Declaration regimen

Please provide examples of implementation

1. Draft National Strategy to combat corruption
2. Formation of the Inter-Agency Task Team -IATT
3. Establishment of the Nigerian Human Rights Commission pursuant to the Human Rights Commission Act
4. Some anti-corruption, transparency and accountability institutions such as:
   --The Nigerian Extractive Industries Transparency Initiative-NEITI
   --Bureau of Public Procurement- BPP
   --The Fiscal Responsibility Commission- FRC
   all have a representative of Civil Society on their board by virtue of their enabling statute.

SUCCESS STORIES

1. The BPP has since inception, recorded savings of US$ 3 billion in Public Procurement through reduction in inflated contract costs.
2. EFCC: Please see provided data on number if petitions, investigations and prosecutions already included
3. ICPC: Please see provided data on number if petitions, investigations and prosecutions already included
4. The NEITI Audit of the oil and gas sector has led to the recovery of about US$2 billion dollars in unpaid taxes and royalties.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. [Adopt the draft National Anti-Corruption Strategy
2. [Conduct Corruption risk Assessments across all sectors
3. [Adopt a regular Monitoring and Evaluation regimen and a remediation plan
4. Enhanced participation of civil society in the Anti Corruption agenda.

3. Paragraph 2 of article 5

2. Each State Party shall endeavour to establish and promote effective practices aimed at the prevention of corruption.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part
Please cite and attach the applicable policy(ies) or other measure(s):

Please cite the text(s)
Nigeria’s anti-corruption practices are developed and implemented by the following institutions:
1. The Independent Corrupt Practices and Other Related Offences Commission (ICPC) through the tripod mechanism of Prevention, Sanctions and Education.
2. The Code of Conduct Bureau (CCB) through implementing a Code of Conduct for Public Officers which include Asset Declaration and Verification; Conflict of Interest Rules; and regulations on gifts and benefits. CCB also prosecutes breach of the Code at the Code of Conduct Tribunal (CCT).
3. The Economic and Financial Crimes Commission (EFCC) through investigating and prosecuting economic and financial crimes and money laundering.
4. The Bureau of Public Procurement (BPP) by enforcing regulations and setting standards on public contracting and procurement.
6. Technical Unit on Governance and Anti-Corruption Reforms (TUGAR) through providing coordinated data, policy advisories and inter-agency coordination.

Please attach the text(s)
1. E-payment system (CBN)
2. Establishment of corruption preventive bodies - ICPC, EFCC, BPP, FRC, NEITI, SCUML, NFIU, CCB, PCC
4. Corruption risk assessments and system review studies being conducted across sectors.

If available, please If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation
1. E-payment system (CBN)
2. Establishment of corruption preventive bodies - ICPC, EFCC, BPP, FRC, NEITI, SCUML, NFIU, CCB, PCC
4. Corruption risk assessments and system review studies being conducted across sectors.
5. CCB regulations on Asset declaration, Conflict of Interest Rules
6. BPP regulations on procurement, guidelines and Codes
7. NEITI published Audits of the Extractive sector
8. TUGAR publications and advisories
9. Budget Office inspection of projects and remediation measures
10. Fiscal Responsibility Commission reports of selected project monitoring.
11. Publication of budgetary allocations at national and sub-national levels.
12. Publication of approved contracts.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.
1. Adoption of a National anti-corruption Strategy within the next one year.
2. Systematic implementation of the strategy
3. Monitoring and Evaluation

4. Paragraph 3 of article 5

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3. Each State Party shall endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption.

*Is your country in compliance with this provision? (Check one answer.)*

(P) Yes, in part

*Please cite and attach the applicable method(s) used to evaluate relevant anti-corruption legal instruments and administrative measures. If available, please attach a report or summary of evaluation findings and recommendations or plans of action:*

Please cite the text(s)

1. TUGAR surveys of the anti-corruption framework and programming- Phases 1 and 2 of the reports published in www.tugar.org.ng.
2. Analysis, Work Shops and Seminars conducted by Government departments, anti-corruption agencies, Academic Institutions and Think Tanks.
3. On-going Corruption Risk Assessment project to identify vulnerabilities in the system and institute Integrity Plans

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Have any evaluations resulted in a revision of relevant legal instruments and/or administrative measures? If so, please provide a brief account or attach the outcome of such a revision.

YES.
1. The Money Laundering Act amended in 2011 and 2012 as a result of reviews and Analysis carried out by GIABA/FATF and the anti-corruption agencies.
2. The Administration of Justice Bill is currently before the National Assembly. It is a product of a review of the Criminal Procedure laws carried out under the Justice Sector Reform project.
3. A legal Review Team has carried out an analysis of anti-corruption laws and made recommendations for comprehensive amendment within the context of the draft National Strategy.
4. Amendment of Terrorism (Prevention) Act in 2013 as a result of review of the old law.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

1. Adoption and implementation of the draft national strategy within the next one year.
2. Expansion of the Corruption Risk Assessment Project to cover all sectors within the next two years
3. Continuous Legislative Advocacy

5. Paragraph 4 of article 5

4. States Parties shall, as appropriate and in accordance with the fundamental principles of their legal system, collaborate with each other and with relevant international and regional organizations in promoting and developing the measures referred to in this article. That collaboration may include participation in international programmes and projects aimed at the prevention of corruption.

*Is your country in compliance with this provision? (Check one answer.)*

(Y) Yes

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Please cite and attach the applicable policy(ies), approaches or other measure(s) to collaborate with other States Parties and with relevant regional or international organizations:

Please cite the text(s)

1. Nigeria has signed and ratified the African Union Convention on Preventing and Combatting Corruption.
2. Nigeria has signed on to ECOWAS initiatives to prevent Money Laundering such as GIABA
3. NEITI law and processes which is implementing the EITI principles.
4. Nigeria has signed on to ECOWAS policy on development of effective mechanisms to prevent and eradicate corruption in each member state.
5. ECOWAS Convention on Transparency and Accountability.
6. ECOWAS Convention on Extradition
7. Nigeria has some Bi-lateral Cooperation with a number of Countries on issues of preventing corruption.
8. Bi-lateral tax Treaties with some countries.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation.

1. Nigerian Financial Intelligence Unit (NFIU) and Special Control Unit against Money Laundering (SCUML) Collaborations
2. NEITI Audits and publications

6. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
Yes.

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(EXREL) On-site assistance by a relevant expert

(PLAN) Development of an action plan for implementation

(CAPPOL) Capacity-building programmes for authorities responsible for the formulation/implementation of domestic anti-corruption policy(ies)

(MOVAL) Model evaluation methodology, including tools and resources

(CAPB) Capacity-building programmes for authorities responsible for the evaluation of anti-corruption legal instruments and administrative measures

(INTPRO) Increased awareness of international programmes/projects
Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNDP
2. UNODC
3. DFID
4. WORLD BANK
5. US Embassy
6. EU
7. IMF
8. IFI - International Financial Institutions

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

1. The UNDP CPAP - PUBLIC ACCOUNTABILITY PROJECT
2. THE EU/ UNODC - Support to Anti-Corruption in Nigeria
3. THE DFID (FOSTER and J4A)
4. THE WORLD BANK - ERGP

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

6. Preventive anti-corruption body or bodies

7. Paragraph 1 of article 6

1. Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies, as appropriate, that prevent corruption by such means as:

   (a) Implementing the policies referred to in article 5 of this Convention and, where appropriate, overseeing and coordinating the implementation of those policies;

   (b) Increasing and disseminating knowledge about the prevention of corruption.

Is your country in compliance with this provision? (Check one answer)

(Y) Yes

Please cite and attach the applicable policy(ies), law(s) or measure(s):

Please cite the text(s)

1. The Corrupt Practices and Other related Offences Act 2000
2. The Economic and Financial Crimes (Establishment) Act 2004
3. The Code of Conduct Bureau and Tribunal Act CAP 15 LFN
5. The Public Procurement Act 2007
Please attach the text(s)
Nigeria's Preventive anti-corruption bodies were established by the laws setting up the Independent Corruption Practices and other related Offences Commission (ICPC), Code of Conduct Bureau, The Nigerian Extractive Industries transparency Initiative (NEITI), the Economic and Financial Crimes Commission (EFCC). Other Agencies who are active in this area include the Technical unit on Governance and Anti-Corruption Reforms-TUGAR and the Bureau of Public Procurement, Public Complaints Commission-PCC, Fiscal Responsibility Commission, Nigerian Financial Intelligence Unit- NFIU, Special Control Unit Against Money laundering-SCUML and the Federal Ministry of Justice.
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of the implementation of policies referred to in article 5 of this Convention

**ICPC**
- Systems study and review in Ministries, Departments and Agencies (MDAs), States and Local Governments.
- Establishment of Anti-Corruption and Transparency Units in MDAs.
- Facilitation of CSO coalitions

**EFCC**
- Setting up and enforcing systems to prevent Money laundering and illicit flow of funds.
- Instituting measures to prevent cyber crimes

**BPP**
- Instituting stringent public procurement regimen and checking corruption in public contracting.
- BPP facilitating CSO coalitions on Public Procurement.

**CCB**
- Ensuring an Asset declaration regimen for Public Officers
- Enforcing Conflict of interest Rules

**NEITI**
- Conducting periodic financial, physical and process audits of revenue flows in the Extractive Sector.

**TUGAR**
- Providing coordinated data such as Gap Analysis, advisories and ensuring inter-agency coordination

Please provide examples of efforts to increase and disseminate knowledge about the prevention of corruption

1. Regular public enlightenment programs by ICPC Please see attached data from ICPC
2. **EFCC** public enlightenment programs -Please see attached data
3. BPP public enlightenment programs
4. TUGAR Scoping Survey and Gap Analysis Phases 1 and 2
5. NEITI public enlightenment programs - data and publications
6. Code of Conduct Bureau public enlightenment programs Please see attached data
7. FoI regional awareness programmes.
8. Monthly publication of budgetary allocation.

Please provide examples of the prevention of corruption by other means by this body or bodies.

1. **CORRUPTION RISK ASSESSMENT** being conducted by the Bureau of Public Procurement (BPP), Independent Corruption Practices and Other Related Offences Commission (ICPC) and the Technical Unit on Governance and Anti-Corruption Reforms-TUGAR.
2. Corruption Risk Assessment conducted in the Port Sector
3. Further corruption Risk Assessments being planned in other public sectors

8. **Paragraph 2 of article 6**

2. Each State Party shall grant the body or bodies referred to in paragraph 1 of this article the necessary independence, in accordance with the fundamental principles of its legal system, to enable the body or bodies to carry out its or their functions effectively and free from any undue influence. The necessary material resources and specialized staff, as well as the training that such staff may require to carry out their functions, should be provided.
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies), institutional arrangements, law(s) or other measure(s):

Please cite the text(s)

1. Section 3(10) of the Corrupt Practices and other Related Offences Act 2000 provides as follows: “The Chairman and members of the Commission shall hold office on such terms and conditions as may be specified in their instruments of appointment, and in the exercise of their functions, they shall not be subject to any other authority except as provided by the Act.”

Section 3(8) of the Act provides that the Chairman and members of the Commission may only be removed from office by the President acting on an address supported by two-thirds of the Senate for inability to discharge the functions of their office. Section 3(14) provides that “The Commission shall in the discharge of its functions under this Act, not be subject to the direction and control of any other person or authority.”

2. The Chairman and Commissioners of the Code of Conduct Bureau have independence as provided in Section 158 of the Constitution of the Federal Republic of Nigeria 1999. Section 157(1) of the Constitution also ensures security of their tenure by providing that they can only be removed by the President acting on an address supported by two-thirds majority of the Senate for inability to discharge the functions of their office.

However the Board and Management of the Economic and Financial Crimes Commission (EFCC), do not have such security of tenure.

All the anti-corruption and accountability institutions cited above as well as the Bureau of Public Procurement (BPP), and the Nigerian Extractive Industries Transparency Initiative (NEITI) all have budgetary allocation and specialized staff who are recruited on the basis of their competencies to carry out their functions. The agencies also carry out regular training and capacity building for their staff.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide information on the budget and staff of the body or bodies, as well as on training for staff.

Please see attached data from ICPC and EFCC

Please provide information on the measures adopted to ensure the independence of the anti-corruption body or bodies

To ensure the independence of the anti-corruption body(ies), Nigeria has taken the following measures:

1. Embedded the establishment of the Code of Conduct Bureau in the Constitution to ensure stability.

2. Constitutional provision on Security of Tenure

3. Statutory provision on Independence S.3(10), S. 3(14) and Security of Tenure S. 3(8) in the case of ICPC

Due to the constitutional and statutory guarantee of independence and security of tenure, the two bodies mentioned above are considered to be independent.

The Office of Auditor General also enjoys a Constitutionally guaranteed security of tenure provided for in section 87(1) of the 1999 Constitution.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would
need to take to ensure full compliance with the provision under review.
1. Amendment of the Economic crimes Commission (Establishment) Act 2004 to ensure independence and security of tenure for its Chairman and Board.

9. Paragraph 3 of article 6

3. Each State Party shall inform the Secretary-General of the United Nations of the name and address of the authority or authorities that may assist other States Parties in developing and implementing specific measures for the prevention of corruption.

Has your country notified the Secretary-General of the United Nations as prescribed above? (Check one answer)
(Y) Yes

10. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(INTACO) Inter-agency coordination
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)
(LIRESS) Limited resources for training of staff
(LIFUN) Limited resources for the body to carry out its functions

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
(PLAN) Development of an action plan for implementation
(BEST) Summary of good practices/lessons learned
(CAPBOD) Capacity-building programmes for officials employed by the body(ies)
(EXREL) On-site assistance by a relevant expert
(REGCOP) Measures to enhance regional cooperation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

1. The UNDP CPAP Public Accountability Project
2. The UNODC/EU Project NGA X60- Support to Anti-Corruption in Nigeria 10th EDF

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

7. Public sector

11. Paragraph 1 of article 7

1. Each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials:

(a) That are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude;

(b) That include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;

(c) That promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;

(d) That promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions. Such programmes may make reference to codes or standards of conduct in applicable areas.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)

1. Establishment of Federal and State Civil Service Commissions
2. Establishment of the Federal Character Commission
3. Salaries, Incomes and Wages Commission
4. Revenue Mobilisation and Fiscal Allocation Commission

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide details of the implementation of subparagraph (a) of the provision under review.

The Federal Character Commission is set up under the Federal Character Commission (Establishment) Act 1996. The Commission is one of the Integrity Institutions embedded in the Constitution. The Commission has an adequate structure and a full complement of staff which carry out its mandate of promoting equity and national unity by ensuring an equitable formular for the distribution of all cadres of posts in the Public Service as provided by the Constitution. The Commission has representation from each state of the federation in order to ensure equity and inclusiveness.

The Federal Civil Service Commission has the mandate to recruit persons to offices in the Federal Civil Service and to dismiss and exercise disciplinary control over persons holding such offices pursuant to some laid down guidelines. There are also State Civil Service Commissions and local Government Service Commissions.

Public Service Rules - has provisions on competitive entry.

Please provide details of the implementation of subparagraph (c) of the provision under review.

1. This paragraph has been implemented through the establishment of the Salaries and Wages Commission. This Commission has the mandate to determine the remuneration and pay scales for categories of public servants. Their mandate includes periodic review of pay scales and remuneration in line with economic realities.

Please provide details of the implementation of subparagraph (d) of the provision under review.

1. There is a Public Service Training School which conducts trainings and capacity building for Public servants generally.
2. There are also other government-owned training institutions such as : Administrative Staff College of Nigeria (ASCON), National Institute for Policy and Strategic Studies-NIPSS, and Center for Management Development (CMD).
3. Individual Ministries, Departments and Agencies also have allocation within their budgets for both local and international trainings for their staff in various areas.
4. The Anti-corruption Agencies have budgetary allocation for training and capacity for their staff in accordance with their Terms of reference and schedules on corruption related issues.
5. Two of the anti-corruption agencies -the EFCC and ICPC have also established training schools which focus on corruption related issues in accordance with their mandates.
6. The Bureau of public Procurement (BPP) has established the Public Procurement Research Institute.

Please provide details of the implementation of subparagraph (b) of the provision under review.

1. Nigeria implements a Code of Conduct for Public officers which promote integrity, honesty and responsibility among its public officials as contained in the Code of Conduct and Tribunal Act CAP 15 LFN.
2. There is an existing practice of seconding Public officers with specialized competencies, to anti-corruption and law enforcement agencies such as the ICPC and the EFCC. These Public officers are given specialized trainings in line with their new assignments.
3. There is however, no general policy on rotating such officers based on the vulnerability of their positions to corruption.
4. Auditor General's Office has policy on rotating staff to prevent vulnerability to corruption.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

12. Paragraph 2 of article 7

2. Each State Party shall also consider adopting appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to prescribe criteria concerning candidature for and election to public office.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
1. The Constitution provides for an Independent Electoral Commission (Section 153). There is also a Constitutional provision on regulation of Political Parties-sections 221-229 of the Constitution.
2. Electoral Act 2011

Please attach the text(s)
The Independent National Electoral Commission-INEC can be accessed at www.inecnigeria.org

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide criteria or rules about eligibility or non-eligibility for public office
1. Minimum educational level of West African School Certificate for members of the National and State Assemblies, the President, and the Governors.
2. Must not have been adjudged a lunatic or of unsound mind under any law in force.
3. Must not be under a death sentence or a sentence of imprisonment or fine imposed by a court of law for an offence involving dishonesty or fraud or any other offence imposed by any such court.
4. Must not within a period of ten years before the date of an election have committed an offence involving dishonesty or have been guilty of contravention of the Code of Conduct for Public Officers.
5. Must not be an undischarged bankrupt.
6. Must not be employed in the Public Service of the federation thirty days before the election.
7. Must not be a member of a secret society.
8. Must not have been indicted for embezzlement or fraud by a Judicial Commission of Inquiry or an Administrative panel of Inquiry.
9. A candidate is disqualified where he has presented a forged certificate to the Independent National Electoral Commission (INEC).

13. Paragraph 3 of article 7

3. Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
1. Section 225-226 of the 1999 Constitution
225(1) EVERY POLITICAL PARTY SHALL, AT SUCH TIMES AND IN SUCH MANNER AS THE INDEPENDENT NATIONAL ELECTORAL COMMISSION MAY REQUIRE, SUBMIT TO THE INDEPENDENT NATIONAL ELECTORAL COMMISSION AND PUBLISH A STATEMENT OF ITS ASSETS AND LIABILITIES.

225 (2) EVERY POLITICAL PARTY SHALL SUBMIT TO THE INDEPENDENT NATIONAL ELECTORAL COMMISSION A DETAILED ANNUAL STATEMENT AND ANALYSIS OF ITS SOURCES OF FUNDS AND OTHER ASSETS TOGETHER WITH SIMILAR STATEMENT OF ITS EXPENDITURE IN SUCH FORM AS THE COMMISSION MAY REQUIRE.

2. SECTION 90 - 93 OF THE ELECTORAL ACT 2010 (AS AMENDED IN 2011)

Please attach the text(s)
If available, please attach the text(s) in any (other) official language(s) of the United Nations

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14. Paragraph 4 of article 7

4. Each State Party shall, in accordance with the fundamental principles of its domestic law, endeavour to adopt, maintain and strengthen systems that promote transparency and prevent conflicts of interest.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

1. The Code of Conduct Bureau and Tribunal Act CAP 15 LFN (section 5)
2. Provision on Conflict of Interest in the Code of Conduct for Public Officers
3. Section 57 of the Public Procurement Act 2007
4. FREEDOM OF INFORMATION ACT 2011

Please provide examples of implementation

PLEASSEE DATA FROM CODE OF CONDUCT BUREAU ALREADY ATTACHED

15. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(INTACO) Inter-agency co-ordination

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNDP
2. UNODC
3. EUROPEAN UNION
4. THE WORLD BANK
5. DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

8. Codes of conduct for public officials

16. Paragraphs 1, 2 and 3 of article 8

1. In order to fight corruption, each State Party shall promote, inter alia, integrity, honesty and responsibility among its public officials, in accordance with the fundamental principles of its legal system.

2. In particular, each State shall endeavour to apply, within its own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

3. For the purposes of implementing the provisions of this article, each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, take note of the relevant initiatives of regional, interregional and multilateral organizations, such as the International Code of Conduct for Public Officials contained in the annex to General Assembly resolution 51/59 of 12 December 1996.

Has your country adopted and implemented the measures described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable policy(ies) and other measure(s):

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

1. CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP 15LFN AND ESTABLISHMENT OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL
2. CODE OF CONDUCT FOR PUBLIC OFFICERS
3. PUBLIC SERVICE RULES 2006
4. FINANCIAL REGULATIONS
5. CODE OF CONDUCT FOR JUDICIAL OFFICERS
6. CONFLICT OF INTEREST RULES FOR PROCUREMENT OFFICERS UNDER THE PUBLIC PROCUREMENT ACT 2007
Please provide details of the implementation of paragraph (1) of the provision under review.
1. The Code of Conduct Bureau administers the Code of Conduct for Public Officers which enshrines principles of integrity and honesty.
2. The Public Service Rules also promote principles of integrity and honesty within the Public Service.

Please provide details of the implementation of paragraph (3) of the provision under review.
The International Code of Conduct for Public Officials has been adopted and included in the handbook by the Code of Conduct Bureau.

Please provide details of the implementation of paragraph (2) of the provision under review.
1. The Code of Conduct for Public Officers have provisions for Declaration of Assets, Conflict of Interest Rules, and rules governing Gifts among others.
3. All Public servants and elected officials declare their assets upon assumption of office, periodically while in office and upon leaving office. The Code of Conduct Bureau verifies the declared assets.

<table>
<thead>
<tr>
<th>STATISTICS ON ASSET DECLARATION</th>
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<tbody>
<tr>
<td>YEAR</td>
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<table>
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<td>2006</td>
<td>1927</td>
</tr>
<tr>
<td>2007</td>
<td>115</td>
</tr>
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</table>

17. Paragraph 4 of article 8

4. Each State Party shall also consider, in accordance with the fundamental principles of its domestic law, establishing measures and systems to facilitate the reporting by public officials of acts of corruption to appropriate authorities, when such acts come to their notice in the performance if their functions.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(P) Yes, in part

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)
1. Section 7(3) of the Public Complaints Commission Act Cap 377 LFN
2. The ICPC has established Anti-corruption and Transparency Units (ACTUS) within Ministries, Departments and Agencies (MDAs). The ACTUS are charged with facilitating corruption reporting and improving standards within the MDAs.

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases
1. 351 MDAs have established ACTUS
2. The ACTUS make periodic reports to the ICPC and are also regularly monitored by the ICPC

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.
Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

28/08/2013 Nigeria

UNCAC
In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. Enact a Whistle-Blower Protection Law within the next two years.
2. The Whistle-Blower and Witness Protection Bill is pending before the National Assembly.

18. Paragraph 5 of article 8

5. Each State Party shall endeavour, where appropriate and in accordance with the fundamental principles of its domestic law, to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies), measure(s) or declaration forms

Please cite the text(s)

Section 5 Code of Conduct Bureau and Tribunal Act CAP 15 LFN
Section 57 Public Procurement Act 2007

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide details of implementation, including the categories of public officials who need to make such declaration, their content and possible sanctions

1. ALL PUBLIC OFFICERS (BOTH ELECTED AND APPOINTED) ARE REQUIRED TO DECLARE THEIR ASSETS AND LIABILITIES

The Constitution defines Public Officers as follows: "Public Officer means a person holding any of the offices specified in Part 11 of this schedule.

PART 11
1. THE PRESIDENT
2. THE VICE PRESIDENT
4. GOVERNORS AND DEPUTY GOVERNORS OF STATES
5. CHIEF JUSTICE OF NIGERIA, JUSTICES OF THE SUPREME COURT, PRESIDENT AND JUSTICES OF THE COURT OF APPEAL, ALL OTHER JUDICIAL OFFICERS AND ALL STAFF OF COURTS OF LAW.
6. ATTORNEY-GENERAL OF THE FEDERATION AND ATTORNEY GENERAL OF EACH STATE
8. CHIEF OF DEFENCE STAFF, CHIEF OF ARMY STAFF, CHIEF OF NAVAL STAFF, CHIEF OF AIR STAFF, AND ALL MEMBERS OF THE ARMED FORCES OF THE FEDERATION.
9. INSPECTOR-GENERAL OF POLICE, DEPUTY INSPECTOR-GENERAL OF POLICE AND ALL MEMBERS OF THE NIGERIA POLICE FORCE AND OTHER GOVERNMENT SECURITY AGENCIES ESTABLISHED BY LAW.
11. AMBASSADORS, HIGH COMMISSIONERS AND OTHER OFFICERS OF NIGERIAN MISSIONS ABROAD.
12. CHAIRMAN, MEMBERS AND STAFF OF THE CODE OF CONDUCT BUREAU AND CODE OF CONDUCT
19. Paragraph 6 of article 8

6. Each State Party shall consider taking, in accordance with the fundamental principles of its domestic law, disciplinary or other measures against public officials who violate the codes or standards established in accordance with this article.

*Has your country taken measures as described above? (Check one answer)*

(Y) Yes

*Please cite and attach the applicable policy(ies) or measure(s):*

Section 16 of the Code of Conduct and Tribunals Act CAP 15 LFN provides that reports for breach of the Code shall be made to the Code of Conduct Bureau. The Act also grants the Bureau the power to investigate such reports and where appropriate charge such infractions at the Code of Conduct Tribunal. Section 20 of the Act establishes the Code Conduct Tribunal which is a dedicated court to try offences under the Act. The tribunal has the power to impose sanctions for infractions of the Code and other offences under the Act. The sanction the Tribunal can impose include: Vacation of elective or nominated office, disqualification from holding Public Office and seizure and forfeiture of any property acquired by corruption or abuse of public office.

*Please attach the text(s)*

CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP 15 LFN IS ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

*Please provide details of implementation, including cases of disciplinary or other measures adopted against public officials*

DATA FROM CODE OF CONDUCT BUREAU ALREADY ATTACHED

20. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

*Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)*

(Y) Yes

*Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the*
Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

- **(INTACO)** Inter-agency co-ordination
- **(LICAP)** Limited capacity (e.g. human/technological/institution/other; please specify)
- **(LIAT)** Limited awareness of state-of-the-art education and training programmes
- **(LIRIM)** Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

- **(EXREL)** On-site assistance by a relevant expert
- **(BEST)** Summary of good practices/lessons learned
- **(PLAN)** Development of an action plan for implementation
- **(EDUT)** Education and training programmes

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

- **(Y)** Yes

Who provides such assistance?

- DFID, UNODC

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

- **(Y)** Yes

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9. Public procurement and management of public finances

21. Subparagraphs 1 (a), 1 (b) and 1 (c) of article 9

1. Each State Party shall, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective, inter alia, in preventing corruption. Such systems, which may take into account appropriate threshold values in their application, shall address, inter alia:

- (a) The public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts, allowing potential tenderers sufficient time to prepare and submit their tenders;

- (b) The establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules, and their publication;

- (c) The use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules or procedures;

Has your country established such systems? (Check one answer)

- **(Y)** Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)
PUBLIC PROCUREMENT ACT 2007. The Bureau of Public Procurement established pursuant to the Public Procurement Act also issues the following documents

1. The Public Procurement Manual
2. Standard Bidding Documents
3. Federal Tenders Journal

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. By ensuring strict observance of the Due Process Mechanism the BPP has saved the government about **N180 BILLION** from August 2007 till date.
2. Improved system planning and project preparation work leading to accuracy of costing, cost benefit analysis and prioritization, monitoring and evaluation in deciding the spending pattern and plan for any given year.
3. The BPP has cancelled the process for the award of over **230 Federal Contracts** found to have fallen short of the Due Process guidelines.
4. Redress for contractors who were wrongfully denied award of contracts.
5. Publication of bi-monthly Federal Tenders Journal to put contract opportunities in the public domain.
6. Publication of the Procurement Journal

**22. Subparagraph 1 (d) of article 9**

1. Each State Party shall, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective, inter alia, in preventing corruption. Such systems, which may take into account appropriate threshold values in their application, shall address, inter alia:

... 

(d) An effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed;

*Has your country established such systems? (Check one answer)*

(Y) Yes

Please cite and attach the applicable texts

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

**SECTIONS 53 AND 54 OF THE PUBLIC PROCUREMENT ACT 2007**

Please provide examples of implementation, including related court or other cases

1. Cancellation of the process for the award of over **230 Federal contracts** found to have fallen short of Due Process Guidelines and carrying out of fresh procurement process.
2. Issuing of Due Process Guidelines
3. Reinstatement of the award **306** contracts which were wrongfully passed over
23. Subparagraph 1 (e) of article 9

1. Each State Party shall, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective, inter alia, in preventing corruption. Such systems, which may take into account appropriate threshold values in their application, shall address, inter alia:

(e) Where appropriate, measures to regulate matters regarding personnel responsible for procurement, such as declaration of interest in particular public procurements, screening procedures and training requirements.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. Section 54 Part XI of the Public Procurement Act 2007.
2. Development of a twelve-paragraph Code of Conduct for Public Officers involved in Procurement which include:
   a. Provisions on Gifts
   b. Provisions on Conflict of Interest

BPP TO PROVIDE SOFT COPY OF CODE OF CONDUCT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of the implementation of the provision under review

1. ------copies Code of Conduct printed and widely disseminated and also posted on the BPP website.
2------no of trainings conducted for public officers on the code of since 2007
3. -----no of trainings conducted for CSOs on the Code of Conduct since 2007
4. Formation of Procurement cadre in the public service
5. The former Minister of Power -Professor Bath Nnaji vacated office as a result of Conflict of Interest issues regarding a company which he had interest in which was also bidding for a major contract in his Ministry.

BPP to provide details of any other activities

Is information about the declarations of interest by personnel responsible for procurement publicly available? If so, how can it be obtained?

24. Subparagraph 2 (a) of article 9

2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures
shall encompass, inter alia:
(a) Procedures for the adoption of the national budget;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach information on accessibility and transparency of public finances and the procedures for the adoption of the national budget
Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)
Information on management of public finances is available from the Federal Ministry of Finance. The adoption of the the national budget is regulated by The Constitution (sections 80-82) which prescribes the following procedure:
1. Payment of all revenue received by the Federal Government into the Federation Account or the Consolidated revenue Fund.
2. Call Circulars to all Ministries, Departments and Agencies to make budget estimates.
3. Defence of the estimates at the Budget Office followed by approval of the Executive Council of the Federation.
4. Submission of APPROPRIATION BILL to the National Assembly with details of projected expenditure.
5. Debate and hearing on the Appropriation Bill; passage and assent of Bill into Law.
6. Disbursement of funds and implementation of the budget.

Please provide examples of implementation
1. Consultative procedures for the adoption of the budget is prescribed under the Fiscal Responsibility Act and is carried out by the Budget Office nd FMF prior to submission of the budget.
2. Debates on the Appropriation Bill in the National Assembly are open to members of the public.
3. The Appropriation Act for each year is gazetted and disseminated after it has been passed into law.
4. Information on sectoral allocations are usually posted on the website of the Federal Ministry of Finance.
5. Budget Performance Reports are issued by the Federal Ministry of Finance.
6. Monthly allocations to States and Local Governments are published at www.fmf.gov.ng.

Is information on the adoption of the national budget publicly available? If so, how can it be obtained?

25. Subparagraph 2 (b) of article 9
2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

(b) Timely reporting on revenue and expenditure;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable rules on the reporting of revenue and expenditure
Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)
1. The rules on the reporting of revenue and expenditure are set out in sections 80-81 of and sections 162-163 of the Constitution.
2. The Fiscal Responsibility Commission established pursuant to the Fiscal Responsibility Act 2007 has the mandate to report on revenue and expenditure.
3. The Accountant General of the Federation reports monthly on revenue and expenditure.
4. The Federal Inland Revenue Services Act 2007 also provides guidelines and procedures for reporting of revenue and expenditure.
5. Monthly meetings are held by relevant agencies on generated revenue.

Please provide examples of implementation
1. Publications and information on the website of the Federal Ministry of Finance.
2. Periodic publications of contracts approved by the Executive Council of the Federation

REQUEST FOR INFORMATION FROM FISCAL RESPONSIBILITY COMMISSION AND FMF
Are such reports publicly available? If so, how can they be obtained?
YES

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

1. Amendment to the Fiscal Responsibility Commission Act 2007 (FRC Act) which will impose sanctions on non-compliance for reporting timelines.
2. Institute framework for monthly Internally Generated Revenue (IGR) reporting by MDAs.

26. Subparagraph 2 (c) of article 9
2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

... (c) A system of accounting and auditing standards and related oversight;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable accounting and auditing standard(s) or other measure(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)
Please cite the text(s)
1. SECTIONS 85-86 OF THE CONSTITUTION
2. FINANCIAL REGULATIONS OF THE FEDERAL GOVERNMENT OF NIGERIA
4. Financial Reporting Council
5. Ongoing process of migrating to IPSAS - International Public Sector Accounting Standards.
Please provide examples of implementation, including audits performed

1. The Auditor-General submits annual reports to the National Assembly.
2. The report of the Auditor-General regularly indicts Ministries, Departments and Agencies
3. There is also the Accountant General’s Report

27. Subparagraph 2 (d) of article 9

2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:

... (d) Effective and efficient systems of risk management and internal control; and

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)

1. FINANCIAL AND AUDIT REGULATIONS CONTAINED IN THE 1999 CONSTITUTION (SECTION 85 OF THE CONSTITUTION)
2. FISCAL RESPONSIBILITY ACT 2007
3. Financial regulations
4. S. 6 of ICPC Act on System Reviews

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. The Fiscal Responsibility Act (Part 10)
3. Internal Audit Unit in all MDAs.

4. Limit of 3% of GDP for budget - if there is need to finance budget deficit, provided in FRC ACT

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

1. Section 42 of FRA has not been implemented.

28. Subparagraph 2 (e) of article 9

2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:
(e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the relevant action(s), policy(ies) or measure(s)

Please cite the text(s)
1. PART XII FISCAL RESPONSIBILITY ACT.

"A PERSON SHALL HAVE LEGAL CAPACITY TO ENFORCE THE PROVISIONS OF THIS ACT BY OBTAINING PREROGATIVE ORDERS OR OTHER REMEDIES AT THE FEDERAL HIGH COURT WITHOUT HAVING TO SHOW ANY SPECIAL OR PARTICULAR INTEREST"

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

None.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

29. Paragraph 3 of article 9

3. Each State Party shall take such civil and administrative measures as may be necessary, in accordance with the fundamental principles of its domestic law, to preserve the integrity of accounting books, records, financial statements or other documents related to public expenditure and revenue and to prevent the falsification of such documents.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
1. SECTIONS 85-87 OF THE CONSTITUTION WHICH SETS UP THE OFFICE OF THE AUDITOR GENERAL WITH POWERS TO AUDIT THE PUBLIC ACCOUNTS OF THE FEDERATION.
2. FINANCE (CONTROL AND MANAGEMENT) ACT 1958.
3. FINANCIAL REGULATIONS 2009.
4. THE CENTRAL BANK OF NIGERIA ACT 2007
6. Penal/Criminal Codes

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
30. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(CAPAA) Capacity-building programmes for authorities responsible for accounting, auditing and oversight

(CAPRIS) Capacity-building programmes for authorities in charge of risk management and internal control systems

(BEST) Summary of good practices/lessons learned

(EXRISK) On-site assistance by risk management expert

(CAPSP) Capacity-building programmes for authorities responsible for developing and managing systems of procurement

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(N) No

10. Public reporting

31. Subparagraph (a) of article 10

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable procedure(s), regulation(s) or other measure(s)

Please cite the text(s)
1. The Freedom of Information Act 2011
2. The Public Procurement Act 2007 (Sections 16, 23, 24, 25 and 38)
3. The Fiscal Responsibility Act 2007 (Section 48)
5. Public Complaints Commission Act Cap 377 LFN (Section 5)

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases
1. The Freedom of Information Act was enacted in 2011 and the law gives Citizens the right to request for information in the custody of the government on diverse issues. The Preamble of the Act states as follows: "AN ACT TO MAKE PUBLIC RECORDS AND INFORMATION MORE FREELY AVAILABLE, PROVIDE FOR PUBLIC ACCESS TO PUBLIC RECORDS AND INFORMATION, PROTECT PUBLIC RECORDS AND INFORMATION TO THE EXTENT CONSISTENT WITH THE PUBLIC INTEREST AND THE PROTECTION OF PERSONAL PRIVACY, PROTECT SERVING OFFICERS FROM ADVERSE CONSEQUENCES FOR DISCLOSING CERTAIN KINDS OF OFFICIAL INFORMATION WITHOUT AUTHORIZATION AND ESTABLISH PROCEDURES FOR THE ACHIEVEMENT OF THOSE PURPOSES AND: FOR RELATED MATTERS.
2. The Act provides in Section 1(1) for access to information as a right and Section 1(2) states that an applicant need not demonstrate any special interest in the information being applied for.
3. An Access to Information unit has been set up in the Ministry of Justice to ensure full implementation of the Act.
4. Citizens are taking advantage of the Act to request for information from various government departments and are taking proactive steps including going to courts in cases of denial or delay.
5. Most Ministries, Departments and Agencies (MDAs) publish Annual Reports and Information Hand Books on their structures, operations and activities.
6. Most MDAs have websites where they regularly post information for the benefit of the Public.
7. Most MDAs are required to make periodic report to the National Assembly on their activities.
8. The National Assembly in the execution of its oversight functions also regularly invites accounting officers of MDAs to respond to issues and make clarifications.
9. Ministers give regular briefings (Ministerial Briefings) on the activities of the MDAs. These briefings must be given at least once a year.

Is information on the organization, functioning and decision-making processes of public administration and on decisions and legal acts that concern members of the public publicly available? If so how can it be obtained?

Information on the organization and decision-making processes of public institutions are available through the following processes
1. Websites of the Organizations
2. Information handbook and other public enlightenment materials of the organizations
3. Periodic media briefings
4. Public interactive forums
5. Freedom of Information Requests

If available, please indicate how many requests for information were made by the public, how many received a response, how long it took for responses to be given. Please provide per annum figures, as available.

32. Subparagraph (b) of article 10

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Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

...  
(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. The websites, Information handbooks and other publications of the various MDAs

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. The Regular Ministerial and other Briefings on official decisions and activities.
2. The Minister of Information briefs the media after each weekly meeting of the Executive Council of the Federation.
3. Citizens observe deliberations of the National Assembly
4. Proactive dissemination of publications and information handbooks of the various MDAs.
5. Regular interactive forums, seminars and workshops of the various MDAs
6. Constituency offices established by Legislators in their various constituencies to enhance interaction with citizens.
7. Some MDAs and State Governments have established hotlines to enhance citizens access
8. Good Governance Tour of the country carried out by the Minister of Information
9. Presidential Media Chat
10. Involvement of CSOs on Boards and Advisory Councils of some of the MDAs.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, Government departments should take/adopt the following steps or measures:

1. Establish Access to Information Units within their agencies within the next one year

33. Subparagraph (c) of article 10

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

...  
(c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable publication(s), report(s) or measure(s)

Please cite the text(s)

1. TUGAR Scoping Surveys and Gap Analysis of the Anti-Corruption Agenda.
2. The NEITI Audit of the Extractive Sector.
5. The EFCC Annual reports to the National Assembly.
6. The Auditor-Generals Annual report to the National Assembly
7. ICPC Annual Reports
8. PCC Annual Reports 2011
9. Journal on Justice Sector Reform

Please attach the text(s)

TUGAR Scoping Surveys published on the TUGAR website www.tugar.org.ng
NEITI Audits published on the NEITI website www.neiti.org.ng

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of action taken on the basis of such information

1. The NEITI Audit Reports has led to a remediation process within the oil and gas sector. The following gaps were discovered through the audit process:
   - The need for real time interface between the relevant agencies
   - Need for metering to determine actual volumes
   - Capacity gaps within the MDAs

2. The TUGAR Surveys and Gap Analysis largely contributed to the commencement of the Corruption risk Assessment project to identify vulnerabilities within the system.

3. Committee set up with relevant MDAs to implement the proposed Justice Sector Reforms and address challenges
4. The activities of the Justice Sector Reform has also led to the draft bill on the Administration of Criminal Justice which is before the National Assembly.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, Government departments should take/adopt the following steps or measures:

1. Proactive dissemination of the available reports within the next one year.
2. Implementing the recommended remedial issues disclosed by the reports within the next two years.
3. Extending the assessments to cover more government departments within the next three years.

34. Article 10

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where
appropriate. Such measures may include, inter alia: (Please include here only what was not included in paragraphs (a), (b) and (c)).

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies) or measure(s):

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

1. Appointment of representatives of Civil Society organizations into the highest decision making bodies i.e. Boards of the following institutions:
   - Nigerian Extractive Industries Transparency Initiative
   - The Bureau of Public Procurement
   - The Fiscal Responsibility Commission.

The enabling laws of the above institutions provide for civil society representation in the Boards of these agencies as follows:

NEITI ACT 2007--Section 6(2)(ii).
PUBLIC PROCUREMENT ACT 2007--Section 2(f)(v).
FISCAL RESPONSIBILITY ACT 2007--Section 5(1)(b)(ii)
National Advisory Council on Designated Non-Financial Institutions (Sec. 5 (4)MLPA 2011)

Please provide examples of implementation

1. The presence of civil society representative on the board of NEITI, BPP and FRC since inception has ensured that civil society has a voice in the decision making process and also unrestricted access to information in the sector.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

1. Enhance citizen engagement and access to information within the next one year.
2. Simplifying existing information on audits, assessments and other reports to ensure better understanding of the issues within the next two years
3. Replicate the model of CSO representation in Boards of government agencies stated above in more establishments within the next three years

35. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes
Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
1. Trainings
2. Interface platform for information sharing (technological)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

(INTACO) Inter-agency co-ordination

(COMPRI) Competing priorities

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review?

(CAPIN) Capacity-building programmes for authorities responsible for developing and managing access to information systems

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

(DEVSKI) Development of skills to enable the assessment of the sector(s) of public administration most at risk of corruption

(CAPPAM) Capacity-building programmes for public administration managers

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?
UN, UNDP, UNODC/EU, DFID, THE WORLD BANK, IMF, US EMBASSY, CIDA

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

UNDP CPAP - FEDERAL PUBLIC ACCOUNTABILITY PROJECT
UNODC/EU NGAX60 - SUPPORT TO ANTI-CORRUPTION IN NIGERIA - 10THEDF

Democratic Governance for Development II Project - Project on the effective implementation of the FOI Act 2011

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

11. Measures relating to the judiciary and prosecution services

36. Paragraph 1 of article 11

1. Bearing in mind the independence of the judiciary and its crucial role in combating corruption, each State Party shall, in accordance with the fundamental principles of its legal system and without prejudice to judicial independence, take measures to strengthen integrity and to prevent opportunities for corruption among members of the judiciary. Such measures may include rules with respect to the conduct of members of the judiciary.

Has your country adopted measure(s) to implement the provision under review? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s):
Please cite the text(s)
1. Section 153 of the Constitution in Part 1 of the Third Schedule creates the National Judicial Council to superintend over the appointments of Judicial officers and exercise disciplinary control.
2. In order to further strengthen integrity the Nigerian Judiciary has adopted a Code of Conduct for Judicial Officers modeled on the Bangalore Principles of Judicial Conduct.

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation
1. The National Judicial Council (NJC) has severally recommended dismissal and other forms of disciplinary action against Judicial officers. Some examples are as follows:
   - On the 25th of February 2013, the President, on the recommendation of the NJC, dismissed a Judge of the Federal High Court, Justice Charles Archibong, for misconduct.
   - In March 2013, the NJC suspended a Judge of the Federal Capital Territory, Justice Mohammed Talba pending investigation for alleged misconduct.
   - On the 24th of March 2013, the NJC commenced a two-day sitting on appointment and promotion of Judicial officers. Also on the agenda are petitions and disciplinary issues against twenty-three Judges.
   - Compulsory retirement of Justice Naaron for judicial misconduct - 2013

37. Paragraph 2 of article 11

2. Measures to the same effect as those taken pursuant to paragraph 1 of this article may be introduced and applied within the prosecution service in those States Parties where it does not form part of the judiciary but enjoys independence similar to that of the judicial service.

In your country, does the prosecution service form part of the judiciary?
(N) No

Does the prosecution service enjoy independence similar to that of the judicial service?
(N) No

38. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
   Technological equipment in the courts
   Trainings for Judicial Officers and support staff
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

(MOPO) Model policy(ies)

(INAJ) Integrity awareness and capacity-building programmes for members of the judiciary

(INAW) Integrity awareness and capacity-building programmes for members of the prosecution service

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU, DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

12. Private sector

39. Paragraph 1 of article 12

1. Each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector and, where appropriate, provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s) and penalty(ies)

Please cite the text(s)

2. The Act sets up the The Financial Reporting Council (FRC) which has the sole responsibility for making accounting, auditing, and reporting standards for the private and public sectors .
3. The Public Procurement Act 2007 has provisions to regulate standards on Public Procurement which applies to both public and private sector. The Act provides for a Code of Conduct for Public Procurement (PART XI Section 57 of the Act) which is applicable to "All public officers, suppliers, contractors, and service providers with regards to their standards of conduct acceptable in matters involving the procurement and disposal of public assets." Also section 58 of the Act provides for offences and sanctions against persons inclusive of the private sector.
4. The Economic and Financial Crimes (Establishment)Act 2004 has provisions to enforce standards within the private sector and imposes sanctions for infractions.
4. The Code of Ethics of Professional bodies such as the Nigerian Bar Association, The Medical and Dental Council of Nigeria .
5. The Companies and Allied matters Act 1990 provides a statutory framework for the regulation of the operations of private companies.
8. Banks and other Financial Institutions Act (BOFIA) 1991
10. Bank Employees (Declaration of Assets) Act 1986

Please cite the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. The newly established Financial Reporting Council has issued Statement of Recommended Practice on Retirement Benefits in the Public Sector.
2. The Conference of Accountants General of the Federation has strongly endorsed the adoption of the International Public Sector Accounting Standards (IPSAS).
3. Pursuant to this the Office of the Accountant General of the Federation (OAGF) conducted a Gap Analysis of current practices in Public Sector accounting and IPSAS and produced a remediation road map.
4. The Bureau of Public Procurement has adopted and is implementing the Code of Conduct for Public Officers involved in Procurement which includes rules on Conflict of Interest.
5. The Corporate Affairs Commission (CAC) established pursuant to the Companies and Allied Matters Act (CAMA) have regulations to ensure compliance with reporting standards in private companies. Only Companies who have complied with requirements to file Annual Returns can have transactions on their records at the CAC such as filing of resolutions and other transactions.
6. Companies Regulations 2012 made pursuant to CAMA
7. KYC Policy made by CAC pursuant to CAMA
8. Securities and Exchange Commission (SEC) has the power to ensure that all Capital Market Operators comply with the laid down rules by the Investment and Securities Act.
9. SEC- KYC Policy
10. Central Bank of Nigeria (CBN) KYC policy
11. Nigerian Financial Intelligence Unit (NFIU) and Special Control Unit against Money Laundering (SCUML) KYC Policy.

Circular demanding states and Fed. Govt. Offices to request registration with the Financial Reporting Council before they are engaged in any service - Sec. 41 FRCA (To be provided by Mr. Emmanuel -SCUML)

If available, please provide information (statistics, types of cases, outcome) on related legal (civil, administrative or criminal) cases or other processes. Please provide per annum figures, as available.

40. Subparagraph 2 (a) of article 12

2. Measures to achieve these ends may include, inter alia:
   (a) Promoting cooperation between law enforcement agencies and relevant private entities;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. The Economic and Financial Crimes (Establishment) Act 2004. In the investigation and Financial Crimes which may include fraud and related audit offences, the EFCC and the Nigerian Police co-operate with relevant private entities such as Banks and other Financial institutions.
2. The Special Control Unit Against Money Laundering (SCUML) has facilitated the setting up of the National Advisory Council on DNFI which is a body made up of Government Agencies and private sector entities such as
Companies, professional bodies like the Bar Association and Estate Valuers as well as Civil Society Organizations.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If applicable, please list any joint conferences or seminars, secondment policies, task forces, partnerships or other joint activities to promote cooperation between law enforcement agencies and private sector entities

1. Seminar by SCUML Nov 2010

Please provide examples of implementation

The National Advisory Council has been working to prevent Money laundering in DNFI

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. THE CBN ANTI- MONEY LAUNDERING GUIDELINES
2. INSURANCE INDUSTRY POLICY GUIDELINES (IIPG) OF 2004 ISSUED BY NAICOM.
3. CODE OF CORPORATE GOVERNANCE FOR BANKS IN NIGERIA ISSUED BY THE CENTRAL BANK OF NIGERIA(CBN) IN 2006
4. CODE OF CONDUCT ON PUBLIC PROCUREMENT WHICH EXTENDS TO PRIVATE SECTOR ENTITIES
5. VOLUNTARY CODES SUCH AS THE CONVENTION ON BUSINESS INTEGRITY AND GLOBAL COMPACT
6. SCUML Regulatory Guideline for DNFI
7. SCUML Wider Customers Due Diligence (CDD) for Casino Operators

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation

1. THE ANTI-MONEY LAUNDERING REGULATIONS ARE BEING ACTIVELY IMPLEMENTED BY THE NIGERIAN FINANCIAL INTELLIGENCE UNIT, THE SPECIAL CONTROL UNIT AGAINST MONEY LAUNDERING AND THE CENTRAL BANK OF NIGERIA.
2. SEVERAL PRIVATE SECTOR ENTITIES HAVE SIGNED ON TO THE VOLUNTARY CODES AIMED AT IMPROVING ETHICAL STANDARDS AND PREVENTING CORRUPTION
3. THE NIGERIAN ANTI-CORRUPTION AGENCIES ARE CURRENTLY CONDUCTING CORRUPTION RISK ASSESSMENTS IN THE PORT SECTOR IN COLLABORATION WITH MARITIME ANTI-CORRUPTION NETWORK (MACN) A PRIVATE SECTOR COALITION OF SHIPPING AGENCIES TO AUGMENT STANDARDS WITHIN THE NIGERIAN PORTS.
4. RELEVANT GOVERNMENT AGENCIES IN COLLABORATION WITH PRIVATE SECTOR ENTITIES HAVE COMMENCED A RISK ASSESSMENT PROJECT IN THE FINANCIAL AND DESIGNATED NON FINANCIAL SECTOR.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. SCOPING, ASSESSMENT AND GAP ANALYSIS OF THE ETHICS ARCHITECTURE AND EXISTING CODES IN THE PRIVATE SECTOR INCLUSIVE OF PROFESSIONAL ETHICS, WITHIN THE NEXT ONE YEAR.
2. ACTION PLAN FOR STRENGTHENING IMPLEMENTATION AND ENFORCEMENT OF CODES AND THE ETHICS FRAMEWORK WITHIN THE NEXT TWO YEARS.
3. RISK ASSESSMENTS IN DIVERSE SECTORS TO IDENTIFY VULNERABILITIES WITHIN THE NEXT TWO YEARS.
4. DEVELOPING A FRAMEWORK TO ENSURE ADOPTION OF ETHICAL CODES AND ANTI-CORRUPTION POLICIES BY BUSINESSES.

42. Subparagraph 2 (c) of article 12

2. Measures to achieve these ends may include, inter alia:

... (c) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. COMPANIES AND ALLIED MATTERS ACT 1990 (CAMA)
2. COMPANIES REGULATION 2012 PURSUANT TO CAMA
3. MONEY LAUNDERING (PROHIBITION) ACT 2011
4. INVESTMENT AND SECURITIES ACT 2007
5. CBN KYC POLICY

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. The Corporate Affairs Commission as a condition for incorporation of companies requires the disclosure of the natural and juristic persons behind the company.

43. Subparagraph 2 (d) of article 12

2. Measures to achieve these ends may include, inter alia:

... (d) Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable procedure(s) or other measure(s)

Please cite the text(s)

Companies and Allied Matters Act 1990
SEC licences to operate as funds Managers (Capital Market Operators)

The enabling laws of government regulatory agencies such as the Nigerian Communications Commission (NCC), the Directorate of Petroleum Resources (DPR), the National Universities Commission (NUC) and the Consumers Protection Council (CPC) all provide guidelines and conditionalities for operating licences.

The terms for the operating licences include ethical standards and sanctions for non-compliance.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. On going investigation and prosecution of oil subsidy scam suspects
2. Procedures for issuance of licenses to companies supplying products is under review
3. Revocation of licences of some banks and the prosecution of principal officers
4. Some Companies wound up for corruption related cases
5. Non-Accredited courses scraped and institutions that did not meet the requirements shut down by the National Universities Commission (NUC)
6. Prosecution and sealing up of offices of illegal fund managers by the Securities and exchange Commission (SEC) - 2009

44. Subparagraph 2 (e) of article 12

2. Measures to achieve these ends may include, inter alia:
(e) Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)

1. THE CODE OF CONDUCT FOR PUBLIC OFFICERS PROHIBITS POST SERVICE EMPLOYMENT IN FOREIGN FIRMS FOR THE PRESIDENT, VICE PRESIDENT, GOVERNORS, DEPUTY GOVERNORS AND THE CHIEF JUSTICE OF NIGERIA.
2. SECTION 292(2) OF THE 1999 CONSTITUTION PROHIBITS JUDICIAL OFFICERS FROM ACTING OR APPEARING AS LEGAL PRACTITIONERS UPON CEASING TO BE JUDICIAL OFFICERS, FOR ANY REASON WHATSOEVER.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THERE HAVE BEEN NO REPORTED CASES OF FLOUTING OF THIS REGULATION

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. EXPANSION OF THE LEGAL FRAMEWORK TO INCLUDE MORE CATEGORIES OF PUBLIC OFFICERS WITHIN THE NEXT THREE YEARS

45. Subparagraph 2 (f) of article 12

2. Measures to achieve these ends may include, inter alia:

(f) Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and directing acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable procedure(s) or other measure(s). Please specify which agencies are responsible for the implementation of measures related to this provision and their web-addresses, if available.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

1. COMPANIES AND ALLIED MATTERS ACT 1990

If available, please provide information (statistics, types of cases, outcome) on related legal (civil, administrative or criminal) cases or other processes. Please provide per annum figures, as available.

Please provide examples of implementation

1. THE CAC REQUIRES ALL REGISTERED COMPANIES TO FILE ANNUAL RETURNS TO WHICH AUDITED ACCOUNTS MUST BE ATTACHED AND BI-ANNUAL STATEMENT OF AFFAIRS BY BANKS, INSURANCE COMPANIES AND OTHER FINANCIAL INSTITUTIONS

2. THE ANNUAL RETURNS AND AUDITED ACCOUNTS MUST BE PREPARED BY CERTIFIED ACCOUNTANTS - 3. THE SECURITIES AND EXCHANGE COMMISSION (SEC) IN ADDITION REQUIRES PUBLICLY QUOTED COMPANIES TO FILE AUDITED REPORTS.

4. THE CENTRAL BANK OF NIGERIA MONITORS AND ENFORCES ACCOUNTING AND AUDIT REGULATIONS FOR BANKS.

46. Paragraph 3 of article 12

3. In order to prevent corruption, each State Party shall take such measures as may be necessary, in accordance with its domestic laws and regulations regarding the maintenance of books and records, financial statement disclosures and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences established in accordance with this Convention:

(a) The establishment of off-the-books accounts;
(b) The making of off-the-books or inadequately identified transactions;
(c) The recording of non-existent expenditure;
(d) The entry of liabilities with incorrect identification of their objects;
(e) The use of false documents;
(f) The intentional destruction of bookkeeping documents earlier than foreseen by the law.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please identify those of the acts listed above which are prohibited in your country, and possible
sanctions for non compliance
1. ESTABLISHMENT OF OFF THE BOOKS ACCOUNTS
2. THE MAKING OF OFF THE BOOKS OR INADEQUATELY IDENTIFIED TRANSACTIONS

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)
1. THE COMPANIES AND ALLIED MATTERS ACT 1990
2. THE FEDERAL INLAND REVENUE SERVICES ACT 2007
3. THE MONEY LAUNDERING (PROHIBITION)ACT 2011

Please attach the text(s)

If available, please provide reports, statistics or analysis of compliance and non-compliance instances and rates

Please provide examples of implementation

47. Paragraph 4 of article 12

4. Each State Party shall disallow the tax deductibility of expenses that constitute bribes, the latter being one of the constituent elements of the offences established in accordance with articles 15 and 16 of this Convention and, where appropriate, other expenses incurred in furtherance of corrupt conduct.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
FEDERAL INLAND REVENUE SERVICES ACT 2007
Companies Income Tax Act
Ss 8& 10 ICPC Act
Personal Income Tax Act

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation
FIRS DOES NOT GIVE TAX DEDUCTIONS FOR SUCH EXPENSES

48. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes
Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(CAPPRIV) Capacity-building programmes for authorities responsible for regulating matters related to the private sector

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(N) No

13. Participation of society

49. Subparagraph 1 (a) of article 13

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

(a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. THE NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE ACT 2007, THE PUBLIC PROCUREMENT ACT 2007 AND THE FISCAL RESPONSIBILITY ACT 2007 all provide for the appointment of representatives of Civil Society Organizations into the Boards and Governing bodies of these agencies to ensure participation of society in these critical transparency institutions.

National Advisory Council - SCUML
Freedom of Information Act
NACC - ICPC and ANCOR - EFCC
Public Hearings at NASS

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. A representative of CSOs active in the extractive sector has always been a member of the National Stakeholders Working Group of NEITI since the agency was established and enjoys the same rights as other members of the Board. The current CSO representative on the NEITI board is also the national coordinator of Public What You Pay (PWYP) the CSO coalition working in the Extractive Sector.

2. A representative of Civil Society is also on the Board of the Fiscal Responsibility Commission.
3. Several anti-corruption Agencies the ICPC, the EFCC, Bureau of Public Procurement and NEITI all have CSO coalition which work with them by inputing into their processes and assisting in public enlightenment.  
- The ICPC - National Anti-Corruption Coalition (NACC)  
- The EFCC - Anti-Corruption Revolution (ANCOR)  
4. The ICPC and EFCC both have Integrity programs in secondary and tertiary institutions targeted at the youth.  
5. The EFCC has a program targeted at religious Leaders.  
6. Access to Information to the general public has been improved with the enactment of the Freedom of Information Law.  
7. The National Judicial Council (NJC) which regulates the appointment and discipline of judicial officers has representation from the Nigerian Bar Association(NBA)  
8. The Corporate Affairs Commission (CAC) has representation from NBA on the Board  
9. The National Advisory Council established by SCUMIL has representation from professional bodies and CSOs  
10. The regular Public Hearings at the National Assembly on diverse issues takes inputs from all segments of the society and ensures inclusive participation at such hearings.  

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review. 

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.  

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:  
1. Strengthening the processes for the implementation of the Freedom of Information Law in all MDAs within the next one year.  
2. Enactment into Law of the Whistle Blowers and Witness Protection Bill currently pending at the National Assembly in the next one year.  

50. Subparagraph 1 (b) of article 13  

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:  
   ...  
   (b) Ensuring that the public has effective access to information  

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)  

(Y) Yes  

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).  

Please cite the text(s)  
1. THE FREEDOM OF INFORMATION ACT 2011  
2. Guidelines on the implementation of the FOI Act  

Please attach the text(s)  
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).  

Please provide examples of implementation  
1. An Access to Information Unit has been set up in the Federal Ministry of Justice to facilitate implementation of the Act  
2. Several MDAs have appointed Focal persons on Access to Information to facilitate implementation within their
51. Subparagraph 1 (c) of article 13

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

   ...  

   (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable programme(s) or other measure(s)

Please cite the text(s)

1. Section 6(p) of the EFCC Act 2004
2. Section 6(e) and (f) of the ICPC Act 2000
3. Section 3(h) of the NEITI Act 2007
4. Section 5(b) of the Public Procurement Act 2007

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. The relevant agencies carried out the following programs to raise awareness and collaborate with non state actors in the fight against corruption in 2011 and 2012:

   EFCC: Please see attached data.
   ICPC: Please see attached data.
   BPP: Please see attached data
   Code of Conduct Bureau: Please see attached data
   NEITI: --- no of programs

   The ICPC has developed a curriculum for schools which incorporates ethics and anti-corruption content

52. Subparagraph 1 (d) of article 13

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

   ...
(d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:

(i) For respect of the rights or reputations of others;

(ii) For the protection of national security or ordre public or of public health and morals.

Has your country adopted and implemented measures for respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption? (Check one answer)

(P) Yes, in part

Please cite and attach the applicable law(s), policy(ies), or other measure(s)

Please cite the text(s)

SECTION 39 CHAPTER IV OF THE 1999 CONSTITUTION
FREEDOM OF INFORMATION ACT 2011

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation

1. This Constitutional provision has been further animated by the enactment of the Freedom of Information Act 2011.
2. The Nigerian press (Electronic and Print) regularly publish and disseminate information on corruption issues.
3. Several online publications which publish information on anti-corruption issues have also emerged in the past few years.
4. The EFCC publishes the Zero tolerance Quarterly Magazine
5. The Code of Conduct Bureau also publishes Newsletters-
6. The NEITI publishes the Open Audit which analyses transparency issues within the Extractive Sector.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

1. Strengthening the processes for implementation of Access to Information Regimen in the next one year.

53. Paragraph 1 of article 13

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. ... (Please include here only what was not included in subparagraphs (a), (b), (c) and (d).

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

ALREADY STATED ABOVE

Please attach the text(s)
54. Paragraph 2 of article 13

2. Each State Party shall take appropriate measures to ensure that the relevant anti-corruption bodies referred to in this Convention are known to the public and shall provide access to such bodies, where appropriate, for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s):

Please cite the text(s)

1. The main anti-corruption agencies (ACAs) are set up by either by the Constitution or other legislations, with appropriate structures and are therefore well known to the public.
2. The anti-corruption agencies have published information handbooks and other publications which are widely disseminated to the public.
3. The ACAs regularly carry out enlightenment programs to publicize their activities and also have websites which are regularly updated. Section 64(1) of the Corrupt Practices and Other related offences Act 2000 and Section 39(1) of the Economic and Financial Crimes (Establishment) Act 2004 provides for some level of protection for informants.
4. The ACAs have hotlines and email addresses and media programs
5. The Code of Conduct Bureau (CCB) has has drop off boxes where complaints can be made

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information (statistics, types of cases, outcome) on the number of reports made, including anonymously

Please provide examples of implementation

DATA FROM AGENCIES (CCB, EFCC, ICPC, BPP) ALREADY ATTACHED

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. Enactment of the Whistle-Blower and Witness Protection Law which is already at the National Assembly within the next one year.
The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(INTACO) Inter-agency co-ordination
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
(BEST) Summary of good practices/lessons learned
(CAPIN) Capacity-building programmes for authorities responsible for developing and managing access to information systems
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
UNDP
UNODC/EU
THE WORLD BANK
DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

14. Measures to prevent money-laundering

56. Subparagraph 1 (a) of article 14

1. Each State Party shall:
(a) Institute a comprehensive domestic regulatory and supervisory regime for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, other bodies particularly susceptible to money-laundering, within its competence, in order to deter and detect all forms of money-laundering, which regime shall emphasize requirements for customer and, where appropriate, beneficial owner identification, record-keeping and the reporting of suspicious transactions;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes
Please cite, summarize and attach the applicable policy (or policies), regulation(s) and/or other measure(s).

Please cite the text(s)
MONEY LAUNDERING (PROHIBITION) ACT 2011 as amended in 2012
CENTRAL BANK OF NIGERIA (CBN) REGULATIONS
SECURITIES AND EXCHANGE COMMISSION (SEC) REGULATIONS
NATIONAL INSURANCE COMMISSION (NAICOM) REGULATIONS
CORPORATE AFFAIRS COMMISSION REGULATIONS 2012

Please attach the text(s)
Please describe the type of institutions which are considered to be non-bank financial institutions and designated non-financial businesses and professions.

1. NON BANK FINANCIAL INSTITUTIONS INCLUDE BUREAU DE CHANGE (BDCs)
2. THE MONEY LAUNDERING (PROHIBITION) ACT 2011 IN SECTION 25 PROVIDES AS FOLLOWS: " IN THIS ACT DESIGNATED NON- FINANCIAL INSTITUTIONS MEANS DEALERS IN JEWELLERY, CARS AND LUXURY GOODS, CHATERED ACCOUNTANTS, AUDIT FIRMS, TAX CONSULTANTS, CLEARING AND SETTLEMENT COMPANIES, LEGAL PRACTITIONERS, HOTELS, CASINOS, SUPER MARKETS, OR SUCH OTHER BUSINESSES AS TEH FEDERAL MINISTRY OF COMMERCE OR APPROPRIATE REGULATORY AUTHORITIES MAY FROM TIME TO TIME DESIGNATE.

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation and related disciplinary actions.

1. Nigeria has the Nigerian Financial Intelligence Unit (NFIU) which monitors financial transactions within the financial institutions.
2. The Special Control Unit Against Money-Laundering (SCUML) regulates the activities of Designated Non Financial Institutions (DNFIs) and ensures their compliance with the anti-money laundering regulations.
3. Pursuant to the law against Money Laundering the Central Bank of Nigeria periodically issues regulations and guidelines and imposes sanctions for non-compliance.

Some of the Guidelines are as follows:
CBN Regulations
CBN: Monetary sanctions
SEC: Suspension of erring brokers
NAICOM
NFIU to provide detailed information

The following sanctions are applicable for non-compliance:
CBN Regulations

If available, please provide information on the number of reports on suspicious or unusual activities or transactions, including the amount and type. If available, please provide figures for each year.

If any sanctions have been imposed on non-compliant institutions, please provide relevant reports, examples, analyses and/or statistics.

57. Subparagraph 1 (b) of article 14

1. Each State Party shall:

   ... (b) Without prejudice to article 46 of this Convention, ensure that administrative, regulatory, law enforcement and other authorities dedicated to combating money-laundering (including, where appropriate under domestic law, judicial authorities) have the ability to cooperate and exchange information at the national and international levels within the conditions prescribed by its domestic law and, to that end, shall consider the establishment of a financial intelligence unit to serve as a national centre for the collection, analysis and
establishment of a financial intelligence unit to serve as a national centre for the collection, analysis and dissemination of information regarding potential money-laundering.

Has your country established a financial intelligence unit and/or other measures as foreseen above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s). If your country established a financial intelligence unit, please provide information on its organizational structure, tasks, responsibilities and accomplishments.

Please cite the text(s).

SECTION 2(C) OF THE ECONOMIC AND FINANCIAL COMMISSION(ESTABLISHMENT) ACT 2004 WHICH READS AS FOLLOWS: "THE COMMISSION IS THE DESIGNATED FINANCIAL INTELLIGENCE UNIT (FIU) IN NIGERIA, WHICH IS CHARGED WITH THE RESPONSIBILITY OF COORDINATING THE VARIOUS INSTITUTIONS INVOLVED IN THE FIGHT AGAINST MONEY LAUNDERING AND ENFORCEMENT OF ALL LAWS DEALING WITH ECONOMIC AND FINANCIAL CRIMES IN NIGERIA"

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please attach the text(s).

Please provide examples of implementation, in particular please outline any available means or procedures for information sharing

1. ESTABLISHMENT OF THE NFIU
2. ESTABLISHMENT OF THE SPECIAL CONTROL UNIT AGAINST MONEY LAUNDERING TO COVER DNFI:
3. AMENDMENT OF THE MONEY LAUNDERING (PROHIBITION ) ACT TO STRENGTHEN THE PROCESSES
4. ADOPTION OF A NATIONAL ANTI-MONEY LAUNDERING /COUNTER TERRORISM (AML/CFT IMPLEMENTATION STRATEGY
5. MEMBERSHIP OF THE EGMONT GROUP
6. SETTING UP OF THE PRESIDENTIAL COMMITTEE ON FATF TO CONDUCT A NATIONAL AML/CFT RISK ASSESSMENT
7. NFIU HAS SIGNED MOUs WITH ANTI CORRUPTION AGENCIES AND DISSEMINATE INTELLIGENCE INFORMATION AS APPROPRIATE TO LAW ENFORCEMENT AGENCIES.

If applicable and available, please provide information on recent money-laundering cases prompted by your country's financial intelligence unit

If applicable and available, please provide relevant information generated by your country’s financial intelligence unit, including analytical reports, guidelines, or advisories

If applicable and available, please provide information on recent cases investigated by your country’s financial intelligence unit

58. Paragraph 2 of article 14

2. States Parties shall consider implementing feasible measures to detect and monitor the movement of cash and appropriate negotiable instruments across their borders, subject to safeguards to ensure proper use of information and without impeding in any way the movement of legitimate capital. Such measures may include a requirement that individuals and businesses report the cross-border transfer of substantial quantities of cash and appropriate negotiable instruments.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s). Please state the current reporting threshold for the cross-border transfer of cash.
Please cite the text(s).
1. CUSTOM AND EXCISE MANAGEMENT ACT 1979
2. SECTION 2 OF THE MONEY LAUNDERING(PROHIBITION) ACT 2011
3. CBN Regulations

Please attach the text(s).

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide statistics and other information on detected undeclared cross-boarder cash transfer

Please provide examples of implementation
1. The Nigerian Customs Service (NCS) requires all persons travelling in and out of Nigeria to declare all cash and other Negotiable Instruments in their possession above the sum of $10,000 in a Currency Declaration Form (CDF).

Please provide statistics and other information on declared cross-boarder cash transfer

59. Paragraph 3 of article 14

3. States Parties shall consider implementing appropriate and feasible measures to require financial institutions, including money remitters:

(a) To include on forms for the electronic transfer of funds and related messages accurate and meaningful information on the originator;

(b) To maintain such information throughout the payment chain; and

(c) To apply enhanced scrutiny to transfers of funds that do not contain complete information on the originator.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s), including threshold amount above which measures apply

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)
1. Sec 2 MONEY LAUNDERING (PROHIBITION)ACT 2011
2. CENTRAL BANK CIRCULARS AND REGULATIONS ON AML

Please provide examples of implementation

All financial institutions in Nigeria have requested all new and old account holders to comply and the banks have notices to this effect and have fully complied.
60. Paragraph 4 of article 14

4. In establishing a domestic regulatory regime and supervisory regime under the terms of this article, and without prejudice to any other article of this Convention, States Parties are called upon to use as a guideline the relevant initiatives of regional, interregional and multilateral organizations against money-laundering.

Has your country used relevant initiatives described above as a guideline? (Check one answer)

(Y) Yes

Please list the relevant initiatives

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please cite the text(s)

1. NIGERIA USES THE FOLLOWING REGIONAL AND INTERREGIONAL INITIATIVES:
   - FATF 40 RECOMMENDATIONS
   - EGMONT GROUP
   - GIABA

Please attach the text(s)

Please provide examples of implementation

1. DELISTING OF NIGERIA FROM THE FATF NON COMPLIANT COUNTRIES LIST
2. MEMBERSHIP OF EGMONT GROUP
3. MOUs WITH SEVERAL COUNTRIES.
4. IMPROVED INFORMATION EXCHANGE WHICH HAS HELPED INVESTIGATIONS AND PROSECUTION
5. ATTENDANCE AT GIABA PLENARY WHERE THE MUTUAL EVALUATION REVIEWS ARE CONDUCTED

61. Paragraph 5 of article 14

5. States Parties shall endeavour to develop and promote global, regional, subregional and bilateral cooperation among judicial, law enforcement and financial regulatory authorities in order to combat money-laundering.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measures, including relevant agreements

Please cite the text(s)

1. Active participation in the ECOWAS initiative against Money-Laundering GIABA.
2. Participation in the Global initiative against Money laundering-FATF
3. Attending trainings for law enforcement Agencies

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).
Please provide examples of implementation

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

62. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(CAPAML) Capacity-building programmes for authorities responsible for establishing and managing anti-money-laundering regimes

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU

DFID

IMF

THE WORLD BANK

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

III. Criminalization and law enforcement
15. Bribery of national public officials

63. Subparagraph (a) of article 15

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(a) The promise, offering or giving, to a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

The provision under review has been implemented through section 9 of the Corrupt Practices and Other Related offences Act 2000 which reads as follows:

1. Any person who corruptly-

   (a) gives, confers or procures any property or benefit of any kind to, or on or for a public officer or to, on or for any other person; or

   (b) promises or offers to give, confers, procure or attempt to procure any property or benefit of any kind to, or on or for a public officer or any other person, on account of any such act, omission, favour or disfavour our to be done or shown by the public officer is guilty of an offence of official corruption and shall on conviction be liable to imprisonment for seven (7) years.

2. If in any proceedings for an offence under this section it is proved that any Property or benefit of any kind, or any promise thereof, was given to a public officer or some other person at the instance of a public officer, by a person-

   (a) holding or seeking to obtain a contract, licence, permit, employment or anything whatsoever from a Government department, public body or other organisation or institution in which that public officer is serving as such,

   (b) concerned or likely to be concerned in any proceeding or business transacted, pending or likely to be transacted before or by that public officer or a government department, public body or other organisation or institution in which that public officer is serving as such,

   (c) acting on behalf of or relative to such a person, the property, benefit or promise shall, unless the contrary is proved, be deemed to have been given corruptly on account of such a past or future act, omission, favour or disfavour as is mentioned in section 9(1) and (2).

Also Section 98A (1) of the Criminal Code Act Cap 77 LFN reads "OFFICIAL CORRUPTION: PERSON GIVING BRIBES ETC ON ACCOUNT OF ACTIONS OF PUBLIC OFFICIAL. Any person who:
a. Corruptly gives, confers or procures any property or benefit of any kind to, or on or for a public official (as defined in section 98D) or to, or for any other person;
b. Corruptly promises or offers to give or confer or to procure or attempt to procure any property or benefit of any kind to, or on or for a public official or to, or on or for any other person, on account of any such act, omission or favour or disfavour on the part of the public official as is mentioned in section 98 (1)(i) or (ii) is guilty of the felony of official corruption and is liable to imprisonment for 7 years."

Please attach the text(s)

ICPC ACT AND CRIMINAL CODE ACT ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language(s) of the United Nations
(Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

AN EXAMPLE OF CASES PROSECUTED UNDER THIS PROVISION IS AS FOLLOWS:


If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

THE ICPC HAS INVESTIGATED 3,675 CASES FROM INCEPTION IN 2000 TO MAY 2013

64. Subparagraph (b) of article 15

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

...  

(b) The solicitation or acceptance by a public official, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTIONS 8:  
   (1) Any person who corruptly -  
     (a) ask for, receives or obtains any property or benefit of any kind for himself or for any other person; or  
     (b) agree or attempts to receive or obtain any property or  
     (c) benefit of any kind for himself or for any other person, on account of-  
     (i) anything already done or omitted to be done, or for any favour or disfavour already shown to any person by himself in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a Government department, or corporate body or other organisation or institution in which he is serving as an official; or
(ii) anything to be afterwards done or omitted to be done or favour or disfavour to be afterwards shown to any person, by himself in the discharge of his official duties or in relation to any such matter as aforesaid, is guilty of an offence of Official corruption and is liable to imprisonment for seven (7) years.

(2) If in any proceedings for an offence under this section it is proved that any property or benefit of any kind, or any promise thereof, was received by a public officer, or by some other person at the instance of a public officer from a person-

(a) holding or seeking to obtain a contract, license, permit, employment or anything whatsoever from a Government department, public body or other organisation or institution in which that public officer is serving as such;

(b) concerned, or likely to be concerned, in any proceeding or business transacted, pending or likely to be transacted before or by that public officer or a government department, public body or other organisation or institution in which that public officer is serving as such; and

(c) acting on behalf of or related to such a person; the property, benefit or promise shall, unless the contrary is proved, be presumed to have been received corruptly on account of such a past or future act, omission, favour or disfavour as is mentioned in subsection (1)(a) or (b).

(3) In any proceedings for an offence to which subsection (1)(b) is relevant, it shall not be a defence to show that the accused-

(a) did not subsequently do, make or show the act, omission, favour or disfavour in question; or

(b) never intend to do, make or show the act, omission, favour or disfavour.

(4) Without prejudice to subsection (3), where a Police Officer or other public officer whose duties include the prosecution, detection or punishment of offenders is charged with an offence under this section arising from-

(a) the arrest, detention or prosecution of any person for an alleged offence; or

(b) an omission to arrest, detain or prosecute any person for an alleged offence; or

(c) the investigation of an alleged offence,

it shall not be necessary to prove that the accused believed that the offence mentioned in paragraph (a) (b) or (c), or any other offence had been committed.

SECTION 10: Any person who -

(a) ask for, receives or obtains property or benefits of any kind for himself or any other person; or agrees or attempts to receive or obtain any property or benefit of any kind for himself or any other person;

on account of-

(i) anything already done or omitted to be done, or any favour or disfavour already shown to any person, by a public officer in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a Government department, public body or other organisation or institution in which
Government department, public body or other organisation or institution in which the public officer is serving as such; or

(ii) anything to be afterwards done or omitted, or any favour or disfavour to be afterwards shown to any person, by a public officer in the discharge of his official duties or in relation to any such matter as aforesaid, is guilty of an offence of official corruption and shall on conviction be liable to imprisonment for seven (7) years.

21(2) Any person, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his refraining or having refrained from bidding at any auction conducted by or on behalf of any public body, shall be guilty of an offence.

AND 22(2) Any public servant who, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his giving assistance or using influence in-

(a) the promotion, execution or procuring, or

(b) the payment of the price, consideration, or

(c) other moneys stipulated or otherwise provided for in, any contract, or sub-contract as is referred to in sub-section (1) shall be guilty of an offence.

OF THE CORRUPT PRACTICES AND RELATED OFFENCES ACT 2000
2. SECTION '98' OF THE CRIMINAL CODE

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

THE ICPC HAS SECURED 51 CONVICTIONS SINCE INCEPTION IN 2000 TILL MAY 2013

65. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(COMPRI) Competing priorities

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(PLAN) Development of an action plan for implementation
(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?
1. DFID
2. UNDP
3. UNITED STATES EMBASSY IN NIGERIA
4. UNODC/EU

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).
1. UNDP CPAP PUBLIC ACCOUNTABILITY PROGRAM
2. UNODC/EU NGAX60-10TH EDF

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

16. Bribery of foreign public officials and officials of public international organizations

66. Paragraph 1 of article 16

1. Each State Party shall adopt such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the promise, offering or giving to a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties, in order to obtain or retain business or other undue advantage in relation to the conduct of international business.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 98A(1) CRIMINAL CODE ACT CAP 77 LFN 1990
   ALREADY PASTED ABOVE

Please attach the text(s)

CRIMINAL CODE ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

ICPC INVESTIGATED AND PROSECUTED THE CASE OF FRN Vs

28/08/2013 Nigeria UNCAC Page 57 of 230

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

67. Paragraph 2 of article 16

2. Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the solicitation or acceptance by a foreign public official or an official of a public international organization, directly or indirectly, of an undue advantage, for the official himself or herself or another person or entity, in order that the official act or refrain from acting in the exercise of his or her official duties.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

SECTIONS 12 AND 404(1)(a) OF THE CRIMINAL CODE CAP 77 LFN 1990 READ AS FOLLOWS:
SECTION 12A(1) CRIMINAL CODE ACT READS AS FOLLOWS: " WHERE BY TE PROVISIONS OF ANY LAW OF A STATE, THE DOING OF ANY ACT OR THE MAKING OF ANY OMISSION IS CONSTITUTED AN OFFENCE, THOSE PROVISIONS SHALL APPLY TO EVERY PERSON WHO IS IN THE STATE AT THE TIME OF HIS DOING THE ACT OR MAKING THE OMISSION."

SECTION 404(1)(a) OF THE CRIMINAL CODE ACT FURTHER READS: " ANY PERSON WHO, BEING EMPLOYED IN THE PUBLIC SERVICE OF NIGERIA OR IN THAT OF ANY OTHER GOVERNMENT CORRUPTLY AND UNDER COLOUR OF HIS EMPLOYMENT (a) DEMANDS OR TAKES PROPERTY FROM ANY PERSON------------------ IS GUILTY OF A FELONY AND IS LIABLE TO IMPRISONMENT FOR 5 YEARS.

SECTIONS 8 AND 10 OF THE ICPC ACT 2000 ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

1. AN ATTEMPT TO PROSECUTE UNDER THIS SECTION WAS OPPOSED BASED ON THE DIPLOMATIC IMMUNITIES ACT IN THE CASE OF


If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.
68. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(MYSYS) Specificities in our legal system

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(ADV) Legal advice

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(N) No

17. Embezzlement, misappropriation or other diversion of property by a public official

69. Article 17

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally, the embezzlement, misappropriation or other diversion by a public official for his or her benefit or for the benefit of another person or entity, of any property, public or private funds or securities or any other thing of value entrusted to the public official by virtue of his or her position.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. RELEVANT PORTIONS OF 8-22 OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 ARE ALREADY PASTED ABOVE.
2. SECTIONS 315 OF THE PENAL CODE
3. SECTION 390(5) OF THE CRIMINAL CODE READS AS FOLLOWS: " ANY PERSON WHO STEALS ANYTHING CAPABLE OF BEING STOLEN IS GUILTY OF A FELONY, AND IS LIABLE, IF NO OTHER PUNISHMENT IS PROVIDED TO IMPRISONMENT FOR 3 YEARS "
4. (5) IF THE OFFENDER IS A PERSON EMPLOYED IN THE PUBLIC SERVICE AND THE THING STOLEN IS PROPERTY OF THE STATE OR CAME INTO THE POSSESSION OF THE OFFENDER BY VIRTUE OF HIS EMPLOYMENT, HE IS LIABLE IMPRISONMENT FOR 7 YEARS"

Please attach the text(s)

ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.
If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

70. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(COMPRI) Competing priorities

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. UNDP
3. DFID
4. UNITED STATES EMBASSY IN NIGERIA

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

18. Trading in influence

71. Subparagraph (a) of article 18

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:
(a) The promise, offering or giving to a public official or any other person, directly or indirectly, of an undue advantage in order that the public official or the person abuse his or her real or supposed influence with a view to obtaining from an administration or public authority of the State Party an undue advantage for the original instigator of the act or for any other person;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 17 OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 READS

"(1) Any person who corruptly-

(a) accepts, obtains or agrees to accept or obtain or attempts to obtain from any person for himself or for any other person, any gift or consideration as an inducement or reward for doing, forbearing to do, or for having done, or forborne to do, any act or thing;

(b) gives or agrees to give or offers any gift or consideration to any agent as an inducement or reward for doing or forbearing to do, or for having done, or forborne to do, any act or thing in relation to his principal's affairs or business;

(c) knowingly gives to any agent, or being an agent knowingly uses with intent to deceive his principal, any receipt, account or other document in respect of which the principal is interested and which contains any statement which is false or erroneous or defective in any material particular, and which, to his knowledge, is intended to mislead his principal or any other person, is guilty of an offence and shall on conviction be liable to five (5) years imprisonment.

(2) For the purposes of this section, the expression "consideration" includes valuable consideration of any kind; the expression "agent" includes any person employed by or acting for another; and the expression "principal" includes an employer."

SECTION 19 OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 READS

"Any public officer who uses his office or position to gratify or confer any corrupt or unfair advantage upon himself or any relation or associate of the public officer or any other public officer shall be guilty of an offence and shall on conviction be liable to imprisonment for five (5) years without option of fine."

SECTION 22(2) OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 READS "Any public servant who, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his giving assistance or using influence in, or having given assistance or used influence in-

(a) the promotion, execution or procuring, or

(b) the payment of the price, consideration, or

(c) other moneys stipulated or otherwise provided for in, any contract, or sub-contract as is referred to in sub-section (1) shall be guilty of an offence."
72. Subparagraph (b) of article 18

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

... (b) The solicitation or acceptance by a public official or any other person, directly or indirectly, of an undue advantage for himself or herself or for another person in order that the public official or the person abuse his or her real or supposed influence with a view to obtaining from an administration or public authority of the State Party an undue advantage.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

SECTIONS 19, AND 22(2) OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000

ALREADY PASTED ABOVE.

SECTION 21(2) OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 READS " Any person, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his refraining or having refrained from bidding at any auction conducted by or on behalf of any public body, shall be guilty of an offence."

SECTION 12 OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP C15 LFN READS " NO PERSON SHALL OFFER A PUBLIC OFFICER ANY PROPERTY, GIFT OR BENEFIT OF ANY KIND AS AN INDUCEMENT OR BRIBE FOR THE GRANTING OF ANY FAVOUR OR THE DISCHARGE IN HIS FAVOUR OF THE PUBLIC OFFICERS DUTY"

Please attach the text(s)

ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

EXAMPLES OF CASES INVESTIGATED AND PROSECUTED UNDER THIS ARTICLE ARE AS FOLLOWS

CCB------------
If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

**DATA FROM CODE OF CONDUCT BUREAU**

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**DATA FROM ICPC ALREADY PASTED ABOVE**

73. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

*Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)*

(Y) Yes

*Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)*

(COMPRI) Competing priorities

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

*Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)*

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

*Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)*

(Y) Yes

Who provides such assistance?

1. UNDP
2. DFID
3. UNODC/EU
4. UNITED STATES EMBASSY IN NIGERIA

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

*Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)*

(Y) Yes
19. Abuse of functions

74. Article 19

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, the abuse of functions or position, that is, the performance or failure to perform an act, in violation of laws, by a public official in the discharge of his or her functions, for the purpose of obtaining an undue advantage for himself or herself or for another person or entity.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
1. SECTIONS 8, 10, AND 19 OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 (ALREADY PASTED ABOVE)
2. SECTION 13 CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP C15 LFN READS " A PUBLIC OFFICE SHALL NOT DO OR DIRECT TO BE DONE, IN ABUSE OF HIS OFFICE, ANY ACT PREJUDICIAL TO THE RIGHTS OF ANY OTHER PERSON, KNOWING THAT SUCH ACT IS UNLAWFUL OR CONTRARY TO ANY GOVERNMENT OFFICE"
3. SECTION 58(4) OF THE PUBLIC PROCUREMENT ACT 2007 READS " The following shall also constitute offences under this Act:
   a. entering or attempting to enter into a collusive agreement, whether enforceable or not, with a supplier, contractor or consultant where the prices quoted in their respective tenders, proposals or quotations are or would be higher than would have been the case has there not been collusion between the persons concerned;
   b. conducting or attempting to conduct procurement fraud by means of fraudulent and corrupt acts, unlawful influence, undue interest, favor, agreement, bribery or corruption;
   (c) directly, indirectly or attempting to influence in any manner the procurement process to obtain an unfair advantage in the award of a procurement contract;
   (d) splitting of tenders to enable the evasion of monetary thresholds set;
   (e) bid-rigging;
   (f) altering any procurement document with intent to influence the outcome of a tender proceeding;
   (g) uttering or using fake documents or encouraging their use; and
   (h) willful refusal to allow the Bureau or its officers to have access to any procurement records."

SECTION 104 OF THE CRIMINAL CODE READS " ANY PERSON WHO BEING EMPLOYED IN THE PUBLIC SERVICE, DOES OR DIRECTS TO BE DONE IN ABUSE OF THE AUTHORITY OF HIS OFFICE, ANY ARBITRARY ACT PREJUDICIAL TO THE RIGHTS OF ANOTHER IS GUILTY OF A MISDEMEANOR AND IS LIABLE TO IMPRISONMENT FOR 2 YEARS. IF THE ACT IS DONE OR DIRECTED TO BE DONE FOR THE PURPOSES OF GAIN, HE IS GUILTY OF A FELONY AND IS LIABLE TO IMPRISONMENT FOR 3 YEARS" RELEVANT PORTIONS OF SECTION 404 OF THE CRIMINAL CODE IS PASTED ABOVE

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).
Please provide examples of cases and attach case law if available.
EXAMPLES OF CASES INVESTIGATED AND PROSECUTED UNDER THIS ARTICLE ARE AS FOLLOWS:

CCB—DATA PASTED ABOVE
ICPC------DATA PASTED ABOVE

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

75. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(INTACO) Inter-agency co-ordination
(COMPRI) Competing priorities
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
1. UNDP
2. UNODC/EU
3. DFID
4. THE WORLD BANK
5. THE UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

20. Illicit enrichment
76. Article 20

Subject to its constitution and the fundamental principles of its legal system, each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally, illicit enrichment, that is, a significant increase in the assets of a public official that he or she cannot reasonably explain in relation to his or her lawful income.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 20(2) OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011 READS " 2) In any trial for an offence under this Act, the fact that an accused person 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 accretion to his pecuniary resources of property for which he cannot satisfactorily account, may be proved and may be taken into consideration by the Federal High Court as corroborating the testimony of any witness in such trial."

SECTIONS 7(1)(B) OF THE ECONOMIC AND FINANCIAL CRIMES (ESTABLISHMENT)ACT 2004 READS " The Commission has power to -

(a) cause investigations to be conducted as to whether any person, corporate body or organization has committed any offence under this Act or other law relating to economic and financial crimes

(b) cause investigations to be conducted into the properties of any person if it appears to the commission that the person's lifestyle and extent of the properties are not justified by his source of income "

SECTION 19(5) OF THE ECONOMIC AND FINANCIAL CRIMES (ESTABLISHMENT)ACT 2004 READS " In any trial for an offence under this act, the fact that an accused person is in possession of pecuniary resources or property for which he cannot satisfactorily account and which is disproportionate to his known sources of income, of that he had at or about the time of the alleged offence obtained an accreditation to his pecuniary resources or property for which he cannot satisfactorily account, my be proved and
taken into consideration by the Court as corroborating the testimony of any witness in the trial."

THE ABOVE PROVISIONS ENABLE THE USE OF EVIDENCE OF PECUNIARY RESOURCES OR PROPERTY WHICH CANNOT BE ACCOUNTED FOR, AS CORROBORATIVE EVIDENCE AGAINST AN ACCUSED PERSON UNDER THE ABOVE LAWS.

3. SECTION 44(2) OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT READS "..."

Where the Chairman of the Commission has reasonable grounds to believe that any Public Officer who has been served with the written notice referred to in sub-section (1) owns, possesses, controls or holds any interest in any property which is excessive, having regard to his present or past emoluments and all other relevant circumstances, the Chairman may by written direction require him to furnish a statement on oath or affirmation explaining how he was able to own, possess, control or hold such excess and if he fails to explain satisfactorily such excess, he shall be presumed to have used his office to corruptly enrich or gratify himself and charged accordingly."

THIS PLACES THE ONUS OF PROOF OF THE LEGITIMATE SOURCE OF THE ASSETS ON THE SUSPECT FAILING WHICH HE SHALL BE ASSUMED TO HAVE CORRUPTLY USED HIS OFFICE TO ENRICH AND GRATIFY HIMSELF AND SHALL BE CHARGED ACCORDINGLY.

4. SECTION 15(3) OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP 15 LFN READS "..."

ANY PROPERTY OR ASSETS ACQUIRED BY A PUBLIC OFFICER AFTER ANY DECLARATION REQUIRED BY SUBSECTION(1) OF THIS SECTION AND WHICH IS NOT FAIRLY ATTRIBUTABLE TO INCOME, GIFTS OR LOAN APPROVED BY THIS ACT, SHALL BE DEEMED TO HAVE BEEN ACQUIRED IN BREACH OF THIS ACT INLESS THE CONTRARY IS PROVED"

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

EXAMPLES OF CASES INVESTIGATED AND PROSECUTED UNDER THIS ARTICLE ARE REFLECTED IN THE DATA FROM CODE OF CONDUCT ON ILLICIT ENRICHMENT PASTED ABOVE.

If available, please provide related statistical data on the number of investigations, prosecutions,
convictions and acquittals. If available, please provide figures for each year.

EXAMPLES OF CASES INVESTIGATED AND PROSECUTED UNDER THIS ARTICLE ARE AS FOLLOWS:

FROM 2007 TO 2013 THE CODE OF CONDUCT BUREAU INVESTIGATED A TOTAL OF EIGHTY NINE (89) CASES OF ILLICIT ENRICHMENT SOME OF WHICH RESULTED IN PROSECUTIONS

77. Technical Assistance
The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(INTACO) Inter-agency co-ordination
(COMPRI) Competing priorities
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
(BEST) Summary of good practices/lessons learned
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
1. UNODC/EU
2. DFID
3. UNDP
4. UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

21. Bribery in the private sector

78. Subparagraph (a) of article 21

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish
as criminal offences, when committed intentionally in the course of economic, financial or commercial activities:

(a) The promise, offering or giving, directly or indirectly, of an undue advantage to any person who directs or works, in any capacity, for a private sector entity, for the person himself or herself or for another person, in order that he or she, in breach of his or her duties, act or refrain from acting;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTIONS 433, 434, 435 AND 436 OF THE CRIMINAL CODE ACT CAP -77 LFN. The SECTIONS READS AS FOLLOWS:

433 Any person who corruptly receives or obtains, or corruptly agrees to receive or obtain, any property or benefit of any kind upon an agreement or understanding that he will help any person to recover anything which has been obtained by means of any act constituting a felony or misdemeanour, or by any act done at a place not in Nigeria, which if it had been done in Nigeria would have constituted an offence, and which is an offence under the laws in force in the place where it was done, is, unless he has used all due diligence to cause the offender to be brought to trial for the offence,

Chapter 40
Frauds by Trustees and Officers of Companies and Corporations: False Accounting.

434. Any person who, being a trustee of any property, destroys the property with intent to defraud, or, with intent to defraud, converts the property to any use not authorised by the trust, is guilty of a felony, and is liable to imprisonment for seven years.

The offender cannot be arrested without warrant.

If civil proceedings have been taken against a trustee in respect of any act done by him, which is an offence under the provisions of this section, he cannot be afterwards prosecuted for the same cause, as for an offence, on the complaint of the person by whom the civil proceedings were taken, without the sanction of the court or judge before whom the civil proceedings were had or are pending.

For the purposes of this section, the term "trustee" includes the following persons and no others-

(a) trustees upon express trusts created by a deed, will, or instrument in writing, whether for a public or private or charitable purpose;

(b) trustees appointed by or under the authority of an Act, Law or Statute for any such purpose;

(c) persons upon whom the duties of any such trust as aforesaid devolve;

(d) executors and administrators.

435. Any person who-

(1) being a director or officer of a corporation or company, receives or possesses himself as such of any of the property of the corporation or company otherwise than in payment of a just debt or demand, and, with intent to defraud, omits either to make a
full and true entry thereof in the books and accounts of the corporation or company, or to cause or direct such an entry to be made therein; or

(2) being a director, officer, or member of a corporation or company, does any of the following acts with intent to defraud-

(a) destroys, alters, mutilates, or falsifies, any book, document, valuable security, or account, which belongs to the corporation or company, or any entry in any such book, document, or account, or is privy to any such act; or

(b) makes or is privy to making any false entry in any such book, document or account; or

(c) omits or is privy to omitting any material particular from any such book, document or account;

is guilty of a felony, and is liable to imprisonment for seven years. The offender cannot be arrested without warrant.

436. Any person who, being a promotor, director, officer, or auditor, of a corporation or company, either existing or intended to be formed, makes, circulates, or publishes, or concurs in making, circulating, or publishing, any written statement or account which, in any material particular, is to his knowledge false, with intent thereby to effect any of the following purposes-

(a) to deceive or to defraud any member, shareholder, or creditor, of the corporation or company, whether a particular person or not;

(b) to induce any person, whether a particular person or not, to become a member of, or to entrust or advance any property to, the corporation or company, or to enter into any security for the benefit thereof;

is guilty of a felony, and is liable to imprisonment for seven years. The offender cannot be arrested without warrant.

2. SECTION 8(1) OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 READS ".

Any person who corruptly -

(a) ask for, receives or obtains any property or benefit of any kind for himself or for any other person; or

(b) agree or attempts to receive or obtain any property or benefit of any kind for himself or for any other person, on account of-

(i) anything already done or omitted to be done, or for any favour or disfavour already shown to any person by himself in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a Government department, or corporate body or other organisation or institution in which he is serving as an official; or

(ii) anything to be afterwards done or omitted to be done or favour or disfavour to be afterwards shown to any person, by himself in the discharge of his official duties or in relation to any such matter as aforesaid, is guilty of an offence of Official corruption and is liable to imprisonment for seven (7) years.

AND SECTION 17 OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 READS ".

Any person who corruptly -

(a) accepts, obtains or agrees to accept or obtain or attempts to obtain from any person for himself or for any other person, any gift or consideration as an inducement or reward for doing, forbearing to do, or for having done, or forborne to do, any act or thing;
(b) gives or agrees to give or offers any gift or consideration to any agent as an inducement or reward for doing or forbearing to do, or for having done, or forborne to do, any act or thing in relation to his principal's affairs or business;

(c) knowingly gives to any agent, or being an agent knowingly uses with intent to deceive his principal, any receipt, account or other document in respect of which the principal is interested and which contains any statement which is false or erroneous or defective in any material particular, and which, to his knowledge, is intended to mislead his principal or any other person, is guilty of an offence and shall on conviction be liable to five (5) years imprisonment.

(2) For the purposes of this section, the expression "consideration" includes valuable consideration of any kind; the expression "agent" includes any person employed by or acting for another; and the expression "principal" includes an employer.

3. SECTION 7 OF THE BANK EMPLOYEES (DECLARATION OF ASSETS) ACT
4. SECTION 15(1)(d) OF THE FAILED BANKS (RECOVERY OF DEBTS) AND FINANCIAL MALPRACTICES IN BANKS ACT 2004 READS

"19:-(1) Any director, manager, officer or employee of a bank who:------

(d) receives or participates in sharing, for personal gratification, any money, profit, property or pecuniary benefit towards or after the procurement of a loan, an advance, a guarantee or any other credit facility from any person whether or not that person is a customer of the bank; or
(e) recklessly grants or approves a loan or an interest waiver where the borrower is known to have the ability to repay the loan and interest, is guilty of an offence under this Decree."

Please attach the text(s)
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.
If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

ICPC DATA ON INVESTIGATION AND PROSECUTION ALREADY PASTED

79. Subparagraph (b) of article 21

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally in the course of economic, financial or commercial activities:
(b) The solicitation or acceptance, directly or indirectly, of an undue advantage by any person who directs or works, in any capacity, for a private sector entity, for the person himself or herself or for another person, in order that he or she, in breach of his or her duties, act or refrain from acting.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

SECTION 8(1) AND SECTION 17 OF THE ICPC ACT
ALREADY PASTED

Please attach the text(s)

ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

80. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc.)

(COMPRI) Competing priorities

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNDP

28/08/2013  Nigeria  UNCAC  Page 72 of 230
If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

22. Embezzlement of property in the private sector

81. Article 22

Each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally in the course of economic, financial or commercial activities, embezzlement by a person who directs or works, in any capacity, in a private sector entity of any property, private funds or securities or any other thing of value entrusted to him or her by virtue of his or her position.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
1. CHAPTER 40 SECTIONS 434-439 CRIMINAL CODE CODE ACT CAP 77 LFN (ALREADY PASTED )

Please attach the text(s)
CRIMINAL CODE ALREADY ATTACHED
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

82. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. UNITED STATES EMBASSY
3. DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

23. Laundering of proceeds of crime

83. Subparagraph 1 (a) (i) of article 23

1. Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

   (a) (i) The conversion or transfer of property, knowing that such property is the proceeds of crime, for the purpose of concealing or disguising the illicit origin of the property or of helping any person who is involved in the commission of the predicate offence to evade the legal consequences of his or her action;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 17 AND 18 EFCC ACT 2004 READ °

PART II - OFFENCES

person who -

(a) whether by concealment, removal from jurisdiction, transfer to nominees or otherwise or otherwise retains the control of the proceeds of a criminal conduct or an illegal act on behalf of another person knowing that the proceeds is as a result of criminal conduct by the principal; or

(b) knowing that any property is in whole or in part directly or indirectly represents another person’s proceeds of a criminal conduct, acquires or uses that property or has possession of it, commits an offence and is liable
on conviction to imprisonment for a term not less than 5 years or to a fine equivalent to 5 times the value of the proceeds of the criminal conduct or to both such imprisonment and fine.

A person who, without lawful authority -
(a) engages in the acquisition, possession or use of property knowing at the time of its acquisition, possession or use that such property was derived from any offence under this Act; or
(b) engages in the management, organisation or financing of any of the offences under this Act; or
(c) engages in the conversion or transfer of property knowing that such property is derived from any offence under this Act; or

Retention of Proceeds of a criminal conduct

Offences in relation to economic and financial crimes and petitions
(d) engages in the concealment or disguise of the true nature, source, location, disposition, movement, rights, with respect to or ownership of property knowing such property is derived from any offence referred under this Act

... commits an offence under this Act and is liable on conviction to the penalties provided in Subsection (2) of this section.

(2) The penalties provided for offences under subsection (1) of this section shall be imprisonment for a term not less than two years and not exceeding three years."

2. SECTION 24 ICPC ACT 2000 READS "Any person who, whether within or outside Nigeria, whether directly or indirectly, whether on behalf of himself or on behalf of any other person, enters into, or causes to be entered into, any dealing in relation to any property, or otherwise uses or causes to be used, or holds, receives, or conceals any property or any part thereof which was the subject-matter of an offence under sections 10, 11, 13, 14, 15, 16) 17, 18, 19, and 20 shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding five (5) years."

3. SECTION 15 AND 16 MONEY LAUNDERING (PROHIBITION)ACT 2011 READS

15 (1) Any person who- (a) converts or transfers resources or properties derived directly from- (i) illicit traffic in narcotic drugs and psychotropic substances, or (ii) participation in an organized criminal group and racketeering, terrorism, terrorist financing, trafficking in human beings and migrants smuggling, tax evasion, sexual exploitation, illicit arms trafficking in stolen and other goods, bribery and corruption, counterfeiting currency, counterfeiting and piracy of products, environmental crimes, murder, grievous bodily injury, kidnapping, illegal restraints and hostage taking, robbery or theft, smuggling, extortion, forgery, piracy, insider trading and market manipulation and any other criminal act specified in this Act or any other legislation in Nigeria relating to money laundering, illegal bunkering, illegal mining, with the aim of either concealing or disguising the illicit origin of the resources or property or aiding any person involved to evade the illegal consequences of his action; (b) collaborates in concealing or disguising the genuine nature, origin, location, disposition, movement or ownership of the resources, property or right thereto derived directly or indirectly from the acts specified in paragraph (a) of this subsection commits an offence under this section and is liable on conviction to imprisonment for a term...
not less than 5 years but not more than 10 years. (2) A person who commits an offence under subsection (1) of this section, shall be subject to the penalties specified in that subsection notwithstanding that the various acts constituting the offence were committed in different countries or places. 16 (1) Without prejudice to the penalties provided under section 15 of this Act, any person who— (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 6 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 1 to 5 of this Act; or (d) makes or accepts cash payments exceeding the amount authorized 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 Institution contravenes the provisions of Section 2, 3, 4, 5, 6 or 7 of this Act, commits an offence. (2) A person who commits an offence under subsection (1) of this Section shall be liable on conviction— (a) in the case of an offence under paragraphs (a) to (c), of subsection (1) to imprisonment for a term of not less than 2 years but not more than 3 years or to a fine of N500,000 and not more than N1,000,000; (b) in the case of an offence under paragraph (d), a forfeiture of 25% of the excess above the limits placed in section 1 of this Act; (c) in the case of an offence under paragraphs (e) and (f) where the offender— (i) is an individual, a fine of not less N1,000,000 or not more than N3,000,000 or a term of imprisonment of not less than 2 years or not more than 3 years or to both, and (ii) is a financial institution or anybody corporate to a fine of not less than N3,000,000 or more than N25,000,000. (3) A person found guilty of an offence under this section may also be banned indefinitely or for a period of 5 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 subsection (1) (a) of section 9 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.".

Please attach the text(s)
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).
Please provide examples of cases and attach case law if available.

Example: **FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS FHC/L/328C/2005**

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

**EFCC DATA ON INVESTIGATIONS, PROSECUTIONS AND CONVICTIONS AND CASE TYPES**

1. No of Petitions received from 2010-2012 - **TOTAL 19433**
2. No. of cases investigated from 2010-2012- **TOTAL 9106**

**Disaggregation from 2011-2012**

<table>
<thead>
<tr>
<th>Offences Type</th>
<th>No. of Offences</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Advance Fee Fraud</td>
<td>2971</td>
</tr>
<tr>
<td>b. Bank/Securities Fraud</td>
<td>823</td>
</tr>
<tr>
<td>c. Public corruption/money laundering</td>
<td>1572</td>
</tr>
<tr>
<td>d. Pipeline Vandalism/Bunkering</td>
<td>98</td>
</tr>
<tr>
<td>e. Procurement Fraud</td>
<td>84</td>
</tr>
</tbody>
</table>

84. Subparagraph 1 (a) (ii) of article 23

1. Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

   ...

   (ii) The concealment or disguise of the true nature, source, location, disposition, movement or ownership of or rights with respect to property, knowing that such property is the proceeds of crime;

**Has your country adopted measure(s) to implement the provision under review? (Check one answer.)**

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 16 OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011 (ALREADY PASTED)
2. SECTION S17 AND 18 OF THE EFCC ACT 2004 (ALREADY PASTED)
3. SECTION 24 OF THE ICPC ACT 2000 (ALREADY PASTED)
4. SECTION 8(2) OF THE BANK EMPLOYEES (DECLARATION OF ASSETS) ACT 1986
5. SECTION 7 OF THE ADVANCE FEE FRAUD AND OTHER FRAUD RELATED OFFENCES ACT 2006 READS "...

(1) A person who conducts or attempts to conduct a financial transaction which in fact
involves
the proceeds of a specified unlawful activity -
(a) with the intent to promote the carrying on of a specified unlawful activity; or
(b) where the transaction is designed in whole or in part -
(i) to conceal or disguise the nature, the location, the source, the ownership or the
control of the proceeds of a specified unlawful activity; or
(ii) to avoid a lawful transaction under Nigerian law, commits an offence under this
Act if he knows or ought to know, having regard to the circumstances of the case,
that the property involved in the financial transaction represents the proceeds of
some form of unlawful activity.
(2) A person who commits an offence under subsection (1) of this section, is liable on
conviction -
(a) in the case of a financial institution or corporate body, to a fine of N 1 million and where
the financial institution or corporate body is unable to pay the fine, its assets to the value of
the fine shall be confiscated and forfeited to the Federal Government; or
(b) in the case of a director, secretary or other officer of the financial institution or corporate
body or any other person, to imprisonment for a term, not more than 10 years and not less
than five years.
(3) When as a result of negligence, or regulation in the internal control procedures, a
financial
institution fails to exercise due diligence as specified in the Banks and Other Financial
Institutions
Act, 1991 as amended or the Money Laundering (Prohibition) Act, 2004 in relation to the
conduct
of financial transactions which in fact involve the proceeds of unlawful activity-
(a) the financial institution commits an offence and is liable on conviction to refund the total
amount involved in the financial transaction and not less than
N100,000 sanction by the appropriate financial regulatory authority;
(b) a director, secretary, employee or other staff of the financial institution who facilitates,
contributes or otherwise is involved in the failure to exercise due diligence as stipulated
under this section, commits an offence and is liable on conviction to imprisonment for a
term not less than three years and may also be liable to be banned indefinitely for a period
of three years from exercising the profession which provided the opportunity for the
offence to be committed.
(4) A person who transports or attempts to transport a monetary instrument or funds from a
place in
Nigeria to or through a place outside Nigeria or to a place in Nigeria from or through a place
outside Nigeria -
(a) with the intent to promote the carrying on of specified unlawful activity; or
(b) where the monetary instrument or funds involved in the transportation represent
the proceeds of some form of unlawful activity and the transportation is designed in
whole or in part -
(i) to conceal or disguise the nature, the location, the source, the ownership, or the
control of the proceeds of a specified unlawful activity; or
(ii) to avoid a lawful transaction under Nigerian law,
commits an offence under this Act, if he knows or ought to know, having regard to the
circumstances of the case, that the monetary instrument or funds involved in the
transportation are
the proceeds of some form of unlawful activity and the intent of the transaction
(5) A person who commits an offence under subsection (3) of this section is liable on
conviction to a fine of N500,000 or twice the value of the monetary instrument or funds involved in the transportation, whichever is higher, or imprisonment for a term of not less than 10 years or to both such fine and imprisonment.

(6) In this section -
(a) "conducts" includes initiating, being involved, connected with, concluding, or participating in initiating or concluding a transaction;
(b) "financial institution" means banks, body association or group of persons, whether corporate or incorporate which carries on the business of investment and securities, a discount house, insurance institutions, debt factorization and conversion firms, bureau de change, finance company, money brokerage firm whose principal business includes factoring, project financing, equipment leasing, debt administration, fund management, private ledger services, investment management, local purchase order financing, export finance, project consultancy, financial consultancy, pension funds management and such other businesses as the Central Bank of Nigeria or other appropriate regulatory authorities may from time to time designate.
(c) "financial transaction" means -
(i) a transaction involving the movement of funds by wire or other means or involving one or more monetary instruments, which in any way or degree affects foreign monetary instruments; or
(ii) a transaction involving the use of a financial institution which is engaged in, or the activities of which affect, foreign commerce in any way or degree;
(d) "knows or ought to know that the property involved in a financial transaction represents the proceeds of some form of unlawful activity" means that the person knew or ought to have known that the property involved in the transaction represented proceeds from some form, though not necessarily which form, of activity that constitutes an offence under this Act;
(e) "monetary instrument" means coin or currency of Nigeria or of any other country, traveller's cheque, personal cheque, bank cheque, money order, investment security in bearer form or otherwise in such form that title thereto passes upon delivery;
(f) "proceeds" means any property derived or obtained, directly or indirectly through the commission of an offence under this Act;
(g) "property" includes assets, monetary instruments and instrumentalities used in the commission of an offence under this Act;
(h) "specified unlawful activity" means -
(i) any act or activity constituting an offence under this Act;
(ii) with respect to a financial transaction occurring in whole or in part in Nigeria, an offence against the laws of a foreign nation involving obtaining property by fraud by whatever name called;
(i) "transaction" includes a purchase, sale, loan, pledge, gift, transfer, delivery, or other disposition, and with respect to a financial institution, includes a deposit, withdrawal, transfer between accounts, exchange of currency, loan, extension of credit, purchase or sale of any stock, bond, certificate of deposit or other monetary instrument, or any other payment, transfer, or delivery by, through, or to a financial institution, by whatever means effected."
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

1. The article has been implemented as follows:
   - Institution of a Regimen on Currency Transaction Report (CTR); Suspicious Transaction Report (STR)
   - Know Your Customer (KYC) and Know Your Customers Business (KYCB)

Additional initiatives to prevent money laundering include:

1. Sensitization of financial and DNFI’s on their obligations under the anti-money laundering legislation through seminars, workshops, conferences, electronic and print media.

2. Ensuring that Financial Institutions and DNFI’s comply with anti-money laundering guidelines.

3. Sanctioning and Prosecuting errant Financial Institutions and DNFI’s for inter alia; deterrent purposes.

4. Coordinated and enhanced Cooperation among all anti-money laundering enforcement and regulatory agencies.

Enhanced Cooperation between National anti-money laundering regulatory and enforcement agencies on the one hand, and Regional and international anti-money laundering standard setters on the other.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

EFCC has prosecuted 35 cases of money laundering since inception.

85. Subparagraph 1 (b) (i) of article 23

1. Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

   ... 

(b) Subject to the basic concepts of its legal system:

(i) The acquisition, possession or use of property, knowing, at the time of receipt, that such property is the proceeds of crime;
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 18(1) OF THE EFCC ACT 2004
2. SECTION 17 OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011
3. SECTION 24 ICPC ACT 2000

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

THE FOLLOWING IS AN EXAMPLE OF A CASE INVESTIGATED AND PROSECUTED UNDER THIS ARTICLE-FRN V CHIEF DIEPREYE SOLOMON ALAMEYESEIGHA & OTHERS FHC/L/528C/2005

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

STATISTICS ON MONEY LAUNDERING CASES ALREADY CITED ABOVE

86. Subparagraph 1 (b) (ii) of article 23

1. Each State Party shall adopt, in accordance with fundamental principles of its domestic law, such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

... 

(b) Subject to the basic concepts of its legal system:

...

(ii) Participation in, association with or conspiracy to commit, attempts to commit and aiding, abetting, facilitating and counselling the commission of any of the offences established in accordance with this article.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please site and attach the applicable law(s), policy (or policies), and/or other measure(s).

1. SECTION 18 MONEY LAUNDERING (PROHIBITION) ACT (MPLA) 2011 READS "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."

2. SECTION 26 ICPC ACT 2000 READS "(1) Any person who-

(a) attempts to commit any offence under this Act;

(b) does any act preparatory to or in furtherance of the commission of any offence under this Act; or

(c) abets or is engaged in a criminal conspiracy to commit any offence under this Act;

(d) commits any offence under this Act;

shall be guilty of an offence and shall, on conviction, be liable to the punishment provided for such offence.

(2) Prosecution for an offence under this Act shall be initiated by the Attorney-General of the Federation, or any person or authority to who he shall delegate his authority, in any superior court of record so designated by the Chief Judge of a State or the Chief Judge of the Federal Capital Territory, Abuja under section 60(3) of this Act; and every prosecution for an offence under this Act or any other law prohibiting bribery, Corruption, fraud or any other related offence shall be deemed to be initiated by the Attorney-General of the Federation.

(3) A prosecution for an offence shall be concluded and judgment delivered within ninety (90) working days of its commencement save that the jurisdiction of the court to continue to hear and determine the case shall not be affected where good grounds exist for a delay."

3. SECTION 8 ADVANCE FEE FRAUD AND OTHER FRAUD RELATED OFFENCES ACT 2006 READS "A person who-

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

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

Please attach the text(s).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

DATA ON ICPC AND EFCC INVESTIGATION AND PROSECUTION ALREADY INCLUDED

87. Subparagraphs 2 (a) and 2 (b) of article 23
2. For purposes of implementing or applying paragraph 1 of this article:

(a) Each State Party shall seek to apply paragraph 1 of this article to the widest range of predicate offences;

(b) Each State Party shall include as predicate offences at a minimum a comprehensive range of criminal offences established in accordance with this Convention;

Has your country adopted and implemented the measures described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 15 (1) MONEY LAUNDERING (PROHIBITION) ACT 2011

READS "

15.(1) Any person who- (a) converts or transfers resources or properties derived directly from- (i) illicit traffic in narcotic drugs and psychotropic substances, or (ii) participation in an organized criminal group and racketeering, terrorism, terrorist financing, trafficking in human beings and migrants smuggling, tax evasion, sexual exploitation, illicit arms trafficking in stolen and other goods, bribery and corruption, counterfeiting currency, counterfeiting and piracy of products, environmental crimes, murder, grievous bodily injury, kidnaping, illegal restraints and hostage taking, robbery or theft, smuggling, extortion, forgery, piracy, insider trading and market manipulation and any other criminal act specified in this Act or any other legislation in Nigeria relating to money laundering, illegal bunkering, illegal mining, with the aim of either concealing or disguising the illicit origin of the resources or property or aiding any person involved to evade the illegal consequences of his action; (b) collaborates in concealing or disguising the genuine nature, origin, location, disposition, movement or ownership of the resources, property or right thereto derived directly or indirectly from the acts specified in paragraph (a) of this subsection commits an offence under this section and is liable on conviction to imprisonment for a term not less than 5 years but not more than 10 years. (2) A person who commits an offence under subsection (1) of this section, shall be subject to the penalties specified in that subsection notwithstanding that the various acts constituting the offence were committed in different countries or places."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

THE FOLLOWING IS AN EXAMPLE OF INVESTIGATION AND PROSECUTION OF A PREDICATE OFFENCE TO MONEY LAUNDERING--

FRN V CHIEF DIEPREYE SOLOMON PETER
If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

88. Subparagraph 2 (c) of article 23

2. For purposes of implementing or applying paragraph 1 of this article:

... (c) For the purposes of subparagraph (b) above, predicate offences shall include offences committed both within and outside the jurisdiction of the State Party in question. However, offences committed outside the jurisdiction of a State Party shall constitute predicate offences only when the relevant conduct is a criminal offence under the domestic law of the State where it is committed and would be a criminal offence under the domestic law of the State Party implementing or applying this article had it been committed there;

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

SECTION 15(2) MONEY LANDERING (PROHIBITION)ACT 2011 WHICH READS AS FOLLOWS " A PERSON WHO COMMITS AN OFFENCE UNDER SUB-SECTION (1) OF THIS SECTION, SHALL BE SUBJECT TO THE PENALTIES SPECIFIED IN THAT SUB-SECTION NOTWITHSTANDING THAT THE VARIOUS ACTS CONSTITUTING THE OFFENCE WERE COMMITTED IN DIFFERENT COUNTRIES OR PLACES"

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

THE FOLLOWING IS AN EXAMPLE OF INVESTIGATION AND PROSECUTION UNDER THIS PROVISION-

FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

89. Subparagraph 2 (d) of article 23

2. For purposes of implementing or applying paragraph 1 of this article:

... (d) Each State Party shall furnish copies of its laws that give effect to this article and of any subsequent changes to such laws or a description thereof to the Secretary-General of the United Nations;
Has your country furnished copies of its laws to the Secretary-General of the United Nations as prescribed above? (Check one answer)

(N) No

Please attach the text(s)

The Secretary-General would be grateful if Governments would send the aforementioned information to the Chief, Treaty Section, Office of Legal Affairs, Room M-13002, United Nations, 380 Madison Ave, New York, NY 10017 and copy the Secretary of the Conference of the States Parties to the United Nations Convention against Corruption, Corruption and Economic Crime Branch, United Nations Office on Drugs and Crime, Vienna International Centre, P.O. Box 500, 1400 Vienna, Austria (uncac.cop@unodc.org).

90. Subparagraph 2 (e) of article 23

2. For purposes of implementing or applying paragraph 1 of this article:

... (e) If required by fundamental principles of the domestic law of a State Party, it may be provided that the offences set forth in paragraph 1 of this article do not apply to the persons who committed the predicate offence.

Does your country’s domestic system contain fundamental principles as referred to in the provision above? (Check one answer).

(N) No

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

THERE IS NO SUCH PROVISION IN THE NIGERIAN LEGAL SYSTEM

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

91. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes
Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(COMPRI) Competing priorities
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
(BEST) Summary of good practices/lessons learned
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
1. THE UNITED STATES EMBASSY
2. UNODC/EU
3. THE DFID
4. THE WORLD BANK
5. THE IMF

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

24. Concealment
92. Article 24

Without prejudice to the provisions of article 23 of this Convention, each State Party shall consider adopting such legislative and other measures as may be necessary to establish as a criminal offence, when committed intentionally after the commission of any of the offences established in accordance with this Convention without having participated in such offences, the concealment or continued retention of property when the person involved knows that such property is the result of any of the offences established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
1. SECTION 17 MONEY LAUNDERING (PROHIBITION) ACT (MPLA) 2011
2. SECTION 17 OF THE EFCC ACT 2004-
3. SECTION 24 OF THE ICPC ACT

ALL REFERENCED SECTIONS ALREADY PASTED ABOVE

Please attach the text(s)
ALL THE THREE LEGISLATIONS ALREADY ATTACHED
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

DATA FROM THE RELEVANT ENFORCEMENT AGENCIES (CODE OF CONDUCT BUREAU, EFCC AND ICPC) ALREADY ATTACHED ABOVE

93. Technical Assistance
The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?
1. UNODC/ EU
2. DFID
3. THE UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

25. Obstruction of justice

94. Subparagraph (a) of article 25
Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

(a) The use of physical force, threats or intimidation or the promise, offering or giving of an undue advantage to induce false testimony or to interfere in the giving of testimony or the production of evidence in a proceeding in relation to the commission of offences established in accordance with this Convention;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTIONS 113-133 AND 197 OF THE CRIMINAL CODE (CHAPTER 14) SECTION 126 OF THE CRIMINAL CODE READS AS FOLLOWS: "126. (1) Any person who conspires with another to obstruct, prevent, pervert, or defeat the course of justice is guilty of a felony, and is liable to imprisonment for seven years.

The offender cannot be arrested without warrant.

(2) Any person who attempts, in any way not specially defined in this code, to obstruct, prevent, pervert, or defeat, the course of justice is guilty of a misdemeanour, and is liable to imprisonment for two years."

2. SECTION 8(3) OF THE PUBLIC COMPLAINTS COMMISSION ACT

3. SECTION 515 AND 16 OF THE ICPC ACT READ AS FOLLOWS: 15. Any person who, with intent to defraud or conceal a crime or frustrate the Commission in its investigation of any suspected crime of corruption under this Act or under any other law:

(a) destroys, alters, mutilates, or falsifies, any book, documents, valuable security, account, computer system, diskette, computer printout or other electronic device which belongs to or is in the possession of his employer, or has been received by him on account of his employment, or any entry in any such book, document, accounts or electronic device, or is privy to any such act; or

(b) makes, or is privy to making any false entry in any such book, document, account or electronic record; or

(c) omits, or is privy to omitting, any materials particular from any such book, document, account or electronic record; is guilty of a felony, and shall on conviction be liable to seven (7) years imprisonment.

16. Any person who, being an officer charged with the receipt, custody, use or management of any part of the public revenue or property, knowingly furnishes any false statement or return in respect of any money or property received by him or entrusted to his care, or of any balance of money or property in his possession or under his control, is guilty of an offence, and shall on conviction be liable to seven (7) years imprisonment.

AND 25 ICPC ACT 2000 READS: (1) Any person who makes or causes any other person to make to an
officer of the Commission or to any other Public Officer, in the course of the exercise by such Public Officer of the duties of his office, any statement which to the knowledge of the person making the statement, or causing the statement to be made-

(a) is false, or intended to mislead or is untrue in any material particular; or

(b) is not consistent with any other statement previously made by such person to any other person having authority or power under any law to receive, or require to be made such other statement notwithstanding that the person making the statement is not under any legal or other obligation to tell the truth, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one hundred thousand naira or to imprisonment for a term not exceeding two (2) years or to both such fine and imprisonment.

(2) where any person who has made a statement to an officer of the Commission or to the Attorney-General in the course of such officer or Attorney-General exercising any power conferred by this Act, subsequently thereto makes any other statement to any person having authority or power under any law to receive or require to be made such other statement, regardless of whether or not the person making the statement is under a legal or other obligations to tell the truth, he shall, if such other statement is inconsistent with any statement previously made to an officer of the Commission or such other Public Officer, be guilty of an offence and shall on conviction be liable to a fine not exceeding ten thousand naira or to imprisonment for a term not exceeding two years or to both.

(3) For the avoidance of any doubt, it is declared that for the purpose of subsections (1) and (2), any statement made in the course of any legal proceedings before the court, whether civil or criminal, or any statement made by any person in the course of any disciplinary proceedings, whether such legal proceedings or disciplinary proceedings are against the person making the statement or against any other person, shall be deemed to be a statement made to a person having authority or power under the law to receive the statement so made.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

EFCC AND ICPC DATA ON INVESTIGATION AND PROSECUTION ALREADY ATTACHED

95. Subparagraph (b) of article 25

Each State Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences, when committed intentionally:

... (b) The use of physical force, threats or intimidation to interfere with the exercise of official duties by a justice or law enforcement official in relation to the commission of offences established in accordance with this Convention. Nothing in this subparagraph shall prejudice the right of States Parties to have legislation that protects other categories of public official.
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 22 MONEY LAUNDERING (PROHIBITION) ACT (MPLA) 2011 READS "22. A person who willfully obstructs the officers of the Ministry, the Commission, the Agency or any authorized officer in the exercise of the powers conferred on the Ministry, the Commission, or the Agency by this Act commits an offence and is liable on conviction-
(a) in the case of an individual, to imprisonment for a term not less than 2 years and not exceeding 3 years; and
(b) in the case of a financial institution or other body corporate, to a fine of N1,000,000."

2. SECTION 133 AND 197 OF THE CRIMINAL CODE ACT CAP 77 LFN. SECTION 197 OF THE CRIMINAL CODE READS "ANY PERSON WHO IN ANY MANNER OBSTRUCTS OR RESISTS ANY PUBLIC OFFICER WHILE ENGAGED IN THE DISCHARGE OR ATTEMPTED DISCHARGE OF THE DUTIES OF HIS OFFICE UNDER ANY ORDER, ACT LAW OR STATUTE, OR OBSTRUCTS OR RESISTS ANY PERSON WHILE ENGAGED IN THE DISCHARGE OR ATTEMPTED DISCHARGE OF ANY DUTY IMPOSED ON HIM BY AN ORDER, ACT LAW OR STATUTE IS GUILTY OF A MISDEMEANOR AND IS LIABLE TO IMPRISONMENT FOR TWO YEARS."

3. SECTIONS 15 AND 25 OF THE ICPC ACT 2000 ALREADY PASTED SECTION 38 OF THE EFCC ACT 2004 READS "38: (1) The Commission shall seek and receive information from any person, authority, corporation or company without let or hindrance in respect of offences it is empowered to enforce under this Act.
(2) A person who -
(a) willfully obstructs the Commission or any authorized officer of the Commission in exercise of any of the powers conferred on the Commission by this Act; or
(b) fails to comply with any lawful enquiry or requirements made by any authorized officer in accordance with the provision of this Act,

commits an offence under this Act and is liable on conviction to imprisonment for a term not exceeding five years or to a fine of twenty thousand naira or to both such imprisonment and fine."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

96. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.
Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(INTACO) Inter-agency co-ordination
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
(PLAN) Development of an action plan for implementation
(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
1. UNODC/ EU
2. DFID
3. THE UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

26. Liability of legal persons

97. Paragraphs 1 and 2 of article 26

1. Each State Party shall adopt such measures as may be necessary, consistent with its legal principles, to establish the liability of legal persons for participation in the offences established in accordance with this Convention.

2. Subject to the legal principles of the State Party, the liability of legal persons may be criminal, civil or administrative.

Has your country established one or more of the forms of liability referred to in the provision above? (Check one answer)
(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTION 12 OF THE MONEY LAUNDERING ACT READS "Where funds are blocked under subsection 7 of section 6 of this Act and there is evidence of conspiracy with the owner of the funds, the
Financial Institution or the Designated Non-Financial Institution involved shall not be relieved of liability under this Act and criminal proceedings for all offences arising there from, may be brought against its director and employees involved in the conspiracy.

AND 19 OF THE MONEY LAUNDERING (PROHIBITION) ACT (MLPA) 2011 READS: 19. (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 shall be guilty that offence and shall be 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 thereupon and without any further assurances, but for such order, be wound up and all its assets and properties forfeited to the Federal Government.

2. SECTION 2 OF THE ICPC 2000 “A PERSON INCLUDES A NATURAL PERSON, A JURISTIC PERSON OR ANY BODY OR PERSONS CORPORATE OR INCORPORATE”

3. THE INTERPRETATION ACT

4. SECTIONS 58(6) AND 58(7) OF THE PUBLIC PROCUREMENT ACT 2007

5. SECTION 16 OF THE NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE ACT 2007

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information on cases involving the participation of legal persons in offences established by this Convention (statistics, types of cases, outcome). Please provide per annum figures, as available.

Please provide examples of implementation

THE FOLLOWING IS AN EXAMPLE OF INVESTIGATION AND PROSECUTION OF LEGAL PERSONS:

EFCC

1. FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIYESEIGHA & OTHERS (which were legal persons some of which were: Solomon & Peters Ltd; Santolina Investment Corporation Ltd; Pesal Nigeria Ltd; etc.) FHC/L/328C/2005.

2. FRN V Tafa Adebayo Balogun & OTHERS (Which were legal persons some of which were Yeboa Investment Limited; Caledonia Telecommunications Lts; Olatrade Ltd; etc) FHC/ ABJ/CR/14/05.

ICPC

FRN Vs Michael Aideyan & 4 Ors. Charge No. B/ICPC/1/2012
98. Paragraph 3 of article 26

3. Such liability shall be without prejudice to the criminal liability of the natural persons who have committed the offences.

Has your country established one or more of the forms of liability referred to in the provision above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 12 AND 19 OF THE MPLA 2011 ALREADY PASTED
SECTION 16 NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE ACT 2007 READS

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide any available statistics of such cases. Please provide per annum figures as available

Please provide examples of implementation, including recent cases where both natural and legal persons were liable

99. Paragraph 4 of article 26

4. Each State Party shall, in particular, ensure that legal persons held liable in accordance with this article are subject to effective, proportionate and dissuasive criminal or non-criminal sanctions, including monetary sanctions

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)
Please cite the text(s)

1. SECTION 15(1) (B) OF THE MLPA 2011 --- MINIMUM OF 5 YEARS IMPRISONMENT
2. SECTION 16(2) MLPA PROVIDES FOR MINIMUM FINES OF 1,000,000 NAIRA AND MAXIMUM FINES OF 300,000 NAIRA OR MINIMUM OF 2 YEARS IMPRISONMENT FOR INDIVIDUALS AND A MINIMUM FINE OF 3,000,000 NAIRA AND MAXIMUM FINE OF 25,000,000 FOR CORPORATE ENTITIES FOR OFFENSES UNDER THAT SECTION.
3. THE EFCC ACT PROVIDES FOR A MINIMUM SENTENCE OF 2 YEARS AND MAXIMUM OF 21 YEARS FOR VARIOUS OFFENCES UNDER THAT ACT
4. THE ICPC ACT PROVIDES FOR A MINIMUM SENTENCE OF ONE MONTH AND MAXIMUM OF TEN YEARS FOR VARIOUS OFFENCES UNDER THE ACT.
   THE PUBLIC PROCUREMENT ACT PROVIDES FOR A MINIMUM SENTENCE OF FIVE CALENDAR YEARS AND MAXIMUM OF TEN CALENDAR YEARS FOR OFFENCES CREATED UNDER TEH ACT.

SOME OTHER SANCTIONS UNDER THE LAWS INCLUDE
- PROFESSIONAL SANCTIONS SUCH AS PROHIBITION FROM PRACTICING THE PROFESSION (SECTION 16(3) MLPA)
- WINDING UP IN THE CASE OF CORPORATE ENTITIES (SECTION 19(2) MLPA)
- FORFEITURE OF ASSETS

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of cases and attach case law if available.

THE FOLLOWING IS AN EXAMPLE OF A CASE WHERE DISSUASIVE SANCTIONS HAVE BEEN IMPOSED-------------------------------

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

THE FOLLOWING DISSUASIVE SANCTIONS HAVE BEEN IMPOSED FOR OFFENCES CREATED UNDER THIS CONVENTION


EFCC- 10 years, Austin Udeme : CR/05/06

100. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one

28/08/2013 Nigeria

UNCAC
answer) (Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(PLAN) Development of an action plan for implementation
(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?
1. UNODC
2. EU
3. DFID
4. UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

27. Participation and attempt
101. Paragraph 1 of article 27

1. Each State Party shall adopt such legislative and other measures as may be necessary to establish as a criminal offence, in accordance with its domestic law, participation in any capacity such as an accomplice, assistant or instigator in an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)
1. SECTION 15 OF THE MONEY LAUNDERING (PROHIBITION) ACT (MLPA) 2011 ALREADY PASTED "IONS 17 AND 18 OF THE EFCC ACT 2004 READS " 17: A person who -

(a) whether by concealment, removal from jurisdiction, transfer to nominees or otherwise or otherwise retains the control of the proceeds of a criminal conduct or an illegal act on behalf of another person knowing that the proceeds is as a result of criminal conduct by the principal; or
(b) knowing that any property is in whole or in part directly or indirectly represents another person’s proceeds of a criminal conduct, acquires or uses that property or has possession of it, commits an offence and is liable on conviction to imprisonment for a term not less than 5 years or to a fine equivalent to 5 times the value of the proceeds of the criminal conduct or to both such imprisonment and fine.

A person who, without lawful authority -

(a) engages in the acquisition, possession or use of property knowing at the time of its acquisition, possession or use that such property was derived from any offence under this Act; or
(b) engages in the management, organisation or financing of any of the offences under this Act; or
(c) engages in the conversion or transfer of property knowing that such property is derived from any offence under this Act;
(d) engages in the concealment or disguise of the true nature, source, location, disposition, movement, rights, with respect to or ownership of property knowing such property is derived from any offence referred under this Act commits an offence under this Act and is liable on conviction to the penalties provided in Subsection (2) of this section.

(2) The penalties provided for offences under subsection (1) of this section shall be imprisonment for a term not less than two years and not exceeding three years

3. SECTION 26 OF THE ICPC ACT 2000 READS " (1) Any person who-

(a) attempts to commit any offence under this Act;
(b) does any act preparatory to or in furtherance of the commission of any offence under this Act; or
(c) abets or is engaged in a criminal conspiracy to commit any offence under this Act;
(d) commits any offence under this Act;

shall be guilty of an offence and shall, on conviction, be liable to the punishment provided for such offence.

(2) Prosecution for an offence under this Act shall be initiated by the Attorney-General of the Federation, or any person or authority to who he shall delegate his authority, in any superior court of record so designated by the Chief Judge of a State or the Chief Judge of the Federal Capital Territory, Abuja under section 60(3) of this Act; and every prosecution for an offence under this Act or any other law prohibiting bribery, Corruption, fraud or any other related offence shall be deemed to be initiated by the Attorney-General of the Federation.

(3) A prosecution for an offence shall be concluded and judgment delivered within ninety (90) working days of its commencement save that the jurisdiction of the court to continue to hear and determine the case shall not be affected where good grounds exist for a delay.

4. SECTION 7 AND 8 OF THE CRIMINAL CODE

Please attach the text(s)
ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.
102. Paragraph 2 of article 27

2. Each State Party may adopt such legislative and other measures as may be necessary to establish as a criminal offence, in accordance with its domestic law, any attempt to commit an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 26 ICPC ACT 2000 ALREADY PASTED

2. SECTION 18 (B) MONEY LAUNDERING (PROHIBITION) ACT (MLPA) 2011 ALREADY PASTED

3. SECTION 8 OF THE ADVANCE FEE FRAUD AND OTHER RELATED OFFENCES ACT 2006 READS "A person who -
   (a) conspires with, aids, abets, or counsels any other person to commit an offence; or
   (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 the offence and is liable on conviction to the same punishment as is prescribed for that offence under this Act."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

EFCC AND ICPC DATA ON INVESTIGATION AND PROSECUTION ALREADY ATTACHED

103. Paragraph 3 of article 27

3. Each State Party may adopt such legislative and other measures as may be necessary to establish as a criminal offence, in accordance with its domestic law, the preparation for an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

28/08/2013 Nigeria

UNCAC
Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 26 ICPC ACT 2000 ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of cases and attach case law if available.

THERE IS NO CASE LAW YET ON PREPARATION

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

104. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc.)

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(PLAN) Development of an action plan for implementation

(BEST) Summary of good practices/lessons learned

(MOLEG) Model legislation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU

DFID

UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

28. Knowledge, intent and purpose as elements of an offence

105. Article 28

Knowledge, intent and purpose required as an element of an offence established in accordance with this Convention may be inferred from objective factual circumstances.

In your country, can knowledge, intent and purpose required as an element of an offence established in accordance with the Convention be inferred from objective factual circumstances? (Check one answer)
(Y) Yes

Please cite and attach the applicable law(s), policy(ies), or other measure(s)

Please cite the text(s)
1. SECTIONS 8-19 OF THE ICPC ACT
2. SECTION 53 OF THE ICPC ACT ALLOWS COURTS TO PRESUME SEVERAL FACTUAL CIRCUMSTANCES IN RESPECT OF OFFENCES UNDER THE ACT
3. SECTION 54 OF THE ICPC ACT GRANTS THE COURTS THE AUTHORITY TO PRESUME EVIDENCE OF ILLICIT ENRICHMENT AGAINST AN ACCUSED PERSON AS CORROBORATION FOR OFFENCES IN SECTIONS 8-19 OF THE ACT. SECTIONS 53 AND 54 READ AS FOLLOWS: "53. (1) Where in any proceedings against any person for an offence under sections 3 to 19 it is proved that any gratification has been accepted or agreed to be accepted, obtained or attempted to be obtained, solicited, given or agreed to be solicited or given, promised or offered, by or to the accused, the gratification shall be presumed to have been corruptly accepted or agreed to be accepted, obtained or attempted to be obtained, solicited, given or agreed to be solicited or given, promised or offered as an inducement or a reward for or on account of the matters set out in the particulars of the offence, until the contrary is proved.

(2) Where in any proceedings against any person for an offence under this Act or any other law prohibiting corruption it is proved that such person has accepted or agreed to accept, obtained or attempted to obtain any gratification, such person shall be presumed to have done so as a motive or reward for the matters set out in the particulars of the offence, until the contrary is proved.

(3) Where in any proceedings against any person for an offence under this Act or any other law prohibiting corruption it is proved that such person has accepted or attempted to obtain any valuable thing without consideration or for a consideration which he knows to be inadequate, such person shall be presumed to have done so with such knowledge as to the circumstances set out in the particulars of the offence, until the contrary is proved.

(4) Where in any proceedings against any person for an offence under the Custom and Excise Act, it is proved that any officer of customs or other person duly employed for the prevention of smuggling has accepted, agreed to accept or attempted to obtain any bribe, gratuity, re-compence, or reward, such officer or person shall be presumed to have done so for such neglect or non-performance of his duty as set out in the particulars of the offence, until the contrary is proved.

54. In any proceedings against any person for an offence under sections 8 to 19 of this Act, it may be proved that at or about the time of the alleged offence, or at any time thereafter the accused, or any relative or associate of his-

(a) held any property for which he, or his relative or associate, as the case may be, is
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(a) held any property for which he, or his relative or associate, as the case may be, is unable to give a satisfactory account as to how he came into its ownership, possession, custody or control; or

(b) had entered into any dealing for the acquisition of any property and he is unable to satisfactorily account for the consideration for which it was or is agreed to be acquired, and the evidence in relation thereto shall be presumed to corroborate any evidence relating to the commission of the offence."

4. SECTION 20 (2) OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011 READS "20. (1) The Federal High Court shall have exclusive jurisdiction to try offences under this Act.

(2) In any trial for an offence under this Act, the fact that an accused person 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 accretion to his pecuniary resources of property for which he cannot satisfactorily account, may be proved and may be taken into consideration by the Federal High Court as corroborating the testimony of any witness in such trial."

5. SECTION 98(3)(B) OF THE CRIMINAL CODE

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please attach the text(s)

Please provide examples of cases and attach case law if available.

If available, please provide related statistical data on the number of investigations, prosecutions, convictions and acquittals. If available, please provide figures for each year.

106. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully)
implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. DFID
3. UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

29. Statute of limitations

107. Article 29

Each State Party shall, where appropriate, establish under its domestic law a long statute of limitations period in which to commence proceedings for any offence established in accordance with this Convention and establish a longer statute of limitations period or provide for the suspension of the statute of limitations where the alleged offender has evaded the administration of justice.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

STATUTE OF LIMITATION IS NOT APPLICABLE TO CRIMINAL MATTERS IN NIGERIA AS THERE IS NO TIME LIMIT TO PROSECUTE ANY CRIMINAL OFFENCE

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation

If available, please provide information (statistics, types of cases, outcome) on related court or other cases related to instances when you established a longer statute of limitations period or suspended the statute of limitations where an alleged offender had evaded the administration of justice. Please provide per annum figures, as available.

108. Technical Assistance
The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(N) No

30. Prosecution, adjudication and sanctions

109. Paragraph 1 of article 30

1. Each State Party shall make the commission of an offence established in accordance with this Convention liable to sanctions that take into account the gravity of that offence.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the text regarding applicable sanction(s) or other measure(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)
1. THE ICPC ACT 2000
2. THE EFCC ACT 2004
3. THE MONEY LAUNDERING PROHIBITION ACT 2011
4. THE PUBLIC PROCUREMENT ACT 2007

THE SANCTIONS FOR CORRUPTION RELATED OFFENCES RANGE FROM 2 YEARS TO 14 YEARS

Please attach the text(s)

Please provide examples of implementation

EACH OF THESE LAWS PROVIDE FOR SANCTIONS RANGING FROM 2-14 YEARS, FORFEITURE OF ASSETS AND FINES.

If available, please provide information on criminal and non-criminal sanctions imposed

MOST SEVERE SANCTION IN A CASE PROSECUTED BY ICPC

PRISON SENTENCE --28 years

MOST SEVERE SANCTION IN A CASE PROSECUTED BY EFCC

Austin Udeme : CR/05/06---10 YEARS
Where applicable, please provide information on the execution of sentences (e.g. time served, amount of money collection, etc.)

110. Paragraph 2 of article 30

2. Each State Party shall take such measures as may be necessary to establish or maintain, in accordance with its legal system and constitutional principles, an appropriate balance between any immunities or jurisdictional privileges accorded to its public officials for the performance of their functions and the possibility, when necessary, of effectively investigating, prosecuting and adjudicating offences established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

1. WHILE SECTION 308 OF THE CONSTITUTION PROVIDES NEAR ABSOLUTE IMMUNITY FOR CERTAIN CATEGORIES OF PUBLIC OFFICIALS WHICH EFFECTIVELY PREVENTS THEIR PROSECUTION WHILE IN OFFICE (THE PRESIDENT, VICE PRESIDENT, GOVERNORS AND DEPUTY GOVERNORS), SECTION 52 OF THE ICPC ACT PROVIDES FOR THE APPOINTMENT OF INDEPENDENT COUNSEL TO CONDUCT INVESTIGATIONS FOR CORRUPTION IN RESPECT OF THOSE CATEGORIES OF PUBLIC OFFICERS.
2. THE LAW PROVIDES THAT THE APPLICATION FOR INDEPENDENT COUNSEL SHALL BE MADE BY THE ICPC TO THE CHIEF JUSTICE OF THE FEDERATION
3. IN THE CASE OF GANI FAWEHINMI V. IGP 2002 7 NWLR PART 767 PAGE 606 THE COURT STATED THAT PUBLIC OFFICIALS COVERED BY IMMUNITY CAN BE INVESTIGATED WHILE IN OFFICE.

Please cite and attach the applicable measure(s) or rules

Please cite the text(s)

SECTION 52 ICPC ACT READS "52. (1) When an allegation of corruption or anything purporting to contravene any provision of this Act is made against the President or the Vice President of Nigeria or against any state Governor or Deputy Governor, the Chief Justice of the Federation shall, if satisfied that sufficient cause has been shown upon an application on notice supported by an affidavit setting out the facts on which the allegation is based, authorise an independent counsel (who shall be a legal practitioner of not less than fifteen years standing) to investigate the allegation and make a report of its findings to the National Assembly in the case of the President or Vice President and to the relevant State House of Assembly in the case of the State Governor or Deputy Governor;

(2) The Commission shall be enjoined to fully cooperate with such independent counsel and provide all facilities necessary for such independent counsel to carry out his functions"

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THIS SECTION HAS NEVER BEEN INVOKED

Have there been concrete instances where the issue of immunities and/or jurisdictional or other privileges accorded to public officials has arisen and addressed in official documents?

FRN V CHIEF DSP ALAMIEYESEIGHA & ORS

The 1st convict was charge alongside seven companies belonging to him for inter alia: for laundering of various sums of money running into millions of pounds under Money
Laundering (Prohibition) Act of 2004. Before he was arrested and charged to court he was the Executive Governor of Bayelsa State of Nigeria, and was covered by immunity under section 308 of the 1999 Constitution of the Federal Republic of Nigeria. Following strong allegations of corruption and money laundering labeled against him, he was impeached as the Executive Governor of the said State which led to the loss of his immunity. On the 26th of July 2007 a deal of plea bargain was struck between the prosecution and the defence resulting in the amendment of the charge, plea of guilt by the convicts, their conviction and sentence by the court. The 1st convict was sentenced to term of 2 years imprisonment to run concurrently on each of the 6 counts relating to failure to declare his assets under section 27 of the Economic and Financial Crimes Commission (Establishment) Act which he pleaded guilty to. The court ordered him to forfeit choice properties in Cape Town, South Africa and Abuja, Nigeria. He also forfeited the sum of N105milion, GBP160,000.00 and N1billion shares. The other convicts which were the companies of the 1st convict were convicted upon their plea of guilt for money laundering, and were ordered, apart from being wound up, to forfeit several choice properties in London, Lagos and Abuja. They also had to forfeit various sums of money running into millions of dollars.

If there have been any relevant official inquiries or reports, please cite, summarize or attach relevant documents

ALAMESEIGHA’S CASE

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

111. Paragraph 3 of article 30

3. Each State Party shall endeavour to ensure that any discretionary legal powers under its domestic law relating to the prosecution of persons for offences established in accordance with this Convention are exercised to maximize the effectiveness of law enforcement measures in respect of those offences and with due regard to the need to deter the commission of such offences.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

WHILE SECTION 174 AND 211 (FOR STATES ATTORNEYS -GENERAL ) OF THE CONSTITUTION GIVES THE ATTORNEY-GENERAL POWERS TO PROSECUTE, TAKE OVER OR DISCONTINUE CRIMINAL PROCEEDINGS, HE IS ENJOINED TO EXERCISE THIS DISCRETION JUDICIOUSLY.

SECTION 174(3) STATES " IN EXERCISING HIS POWERS UNDER THIS SECTION, THE ATTORNEY-GENERAL OF THE FEDERATION SHALL HAVE REGARD TO THE PUBLIC INTEREST , THE INTEREST OF JUSTICE AND THE NEED TO PREVENT ABUSE OF LEGAL PROCESS"

THIS PRINCIPLE WAS FURTHER ESPoused AND ELABORATED I BY THE COURT IN THE CASE OF State v Ilori & Ors 1983 14 NSCC page 69

Please attach the text(s)
If available, please provide examples of implementation

1. THE MAJOR ANTI-CORRUPTION AGENCIES THE ICPC AND THE EFCC PROSECUTE CASES WITHOUT REFERENCE TO THE ATTORNEY-GENERAL.

   IN OSAHON V FRN 2003 16 NWLR (PT.845) 89, THE SUPREME COURT HELD THAT ALL AGENCIES ESTABLISHED BY STATUTE TO INVESTIGATE AND PROSECUTE DO NOT REQUIRE THE FIAT OF THE ATTORNEY GENERAL TO DO SO BUT THE ATTORNEY-GENERAL CAN TAKE OVER OR DISCONTINUE UNDER SECTION 174 OF THE CONSTITUTION.

If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.

112. Paragraph 4 of article 30

4. In the case of offences established in accordance with this Convention, each State Party shall take appropriate measures, in accordance with its domestic law and with due regard to the rights of the defence, to seek to ensure that conditions imposed in connection with decisions on release pending trial or appeal take into consideration the need to ensure the presence of the defendant at subsequent criminal proceedings.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTIONS 118-143 OF THE CRIMINAL PROCEDURE ACT CAP 80 LFN
SECTION 35 OF THE CONSTITUTION

IN THE CASE OF BAMAIYI v STATE 2001 8 NWLR Pt.715 page 270
THE COURT ESPoused THE CONDITIONS FOR BAIL IN A CRIMINAL TRIAL

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE COURTS IN RECENT YEARS GIVE BAIL CONDITIONS THAT GUARANTEE THE PRESENCE OF ACCUSED PERSONS FOR CORRUPTION CASES.
EXAMPLES ARE AS FOLLOWS:
- DEPOSIT OF INTERNATIONAL PASSPORTS EXAMLIFIED IN THE CASE OF FRN V Chimaroke Nnamani FHC/L/09C/2007

If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.
113. Paragraph 5 of article 30

5. Each State Party shall take into account the gravity of the offences concerned when considering the eventuality of early release or parole of persons convicted of such offences.

Is your country in compliance with this provision? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

We have no provisions for parole within the legal system.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

114. Paragraph 6 of article 30

6. Each State Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures through which a public official accused of an offence established in accordance with this Convention may, where appropriate, be removed, suspended or reassigned by the appropriate authority, bearing in mind respect for the principle of the presumption of innocence.

Has your country established the procedures described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable procedure(s) or other measure(s)

Please cite the text(s)

The Public Service Rules 2008 Regulation 010103 and 030402

Interdiction is provided for in Regulation--- 030404 and 030406 of the Civil Service Rules Order 030404 reads as follows: "When a serious case that may lead to dismissal has been instituted against an officer, the Permanent Secretary/ Head of Extra-Ministerial Office may Interdict him/her on not more than half pay pending the determination of the case"

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)

Please provide examples of implementation

The following public officers charged with corruption related offences have been interdicted and suspended pending the determination of the cases against them:

EPCC

List of Public Officers interdicted or suspended while prosecution is going on at least one example of such case:
i. Alhaji Yahaya Andarai (Director of Finance, Kebbi state-Under prosecution)

ii. Farouk Abubakar, (Ministry of Education, Kebbi State-Under prosecution)

iii. Bilyaminu Idowu (Ministry of Education, Lagos (Suspension, convicted)

iv. Esai Dangabar (Director, Police Pension Office)

v. Dr. Shuiabu Sani (Director Pension, Finance and Account, Office of the Head of Service)

ICPC

An example of a Public Officer interdicted or suspended while prosecution is going on.


If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.

115. Subparagraph 7 (a) of article 30

7. Where warranted by the gravity of the offence, each State Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures for the disqualification, by court order or any other appropriate means, for a period of time determined by its domestic law, of persons convicted of offences established in accordance with this Convention from:

(a) Holding public office;

Has your country established the procedures described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable procedure(s) or other measure(s)

Please cite the text(s)


(1) Where the Code of Conduct tribunal finds a public officer guilty of contravention of any of the provisions of this Code it shall impose upon that officer any of the punishments specified under sub-paragraph (2) of this paragraph and such other
Punishment as may be prescribed by the National Assembly.

(2) The punishment which the Code of Conduct Tribunal may impose shall include any of the following:-

(a) vacation of office or seat in any legislative house, as the case may be;

(b) disqualification from membership of a legislative house and from the holding of any public office for a period not exceeding ten years; and

(c) Seizure and forfeiture to the State of any property acquired in abuse or corruption of office.

(3) The punishments mentioned in sub-paragraph (2) hereof shall be without prejudice to the penalties that may be imposed by any law where the breach of conduct is also a criminal offence under the Criminal Code or any other enactment or law.

(4) Where the Code of Conduct Tribunal gives a decision as to whether or not a person is guilty of a contravention of any of the provisions of this Act, an appeal shall lie as of right from such decision or from any punishment imposed on such person to the Court of Appeal at the instance of any party to the proceedings.

(5) Any right of appeal to the Court of Appeal from the decisions of the Code of Conduct Tribunal conferred by sub-paragraph (4) hereof shall be exercised in accordance with the provisions of the rules of Court for the time being in force regulating the powers, practice and procedure of the Court of Appeal.

(6) Nothing in this paragraph shall prejudice the prosecution of a public officer punished under this paragraph or preclude such officer from being prosecuted or punished for an offence in a Court of Law.

(7) The provisions of the Constitution of the Federal Republic of Nigeria 1999, relating to prerogative of mercy, shall not apply to any punishment imposed in accordance with the provisions of this paragraph."

SECTION 137 (1)(E) OF THE CONSTITUTION FOR THE PRESIDENT AND VICE PRESIDENT
SECTION 182(1)(E) OF THE CONSTITUTION FOR GOVERNORS
SECTION (66)(1) (D) OF THE CONSTITUTION FOR MEMBERS OF THE NATIONAL ASSEMBLY

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)

Please provide examples of implementation

If available, please provide information (statistics, types of cases, outcome) on related cases or
other processes. Please provide per annum figures, as available.

All persons convicted of offences with elements of fraud or dishonesty are barred from holding public office under the Nigerian Law

116. Subparagraph 7 (b) of article 30

7. Where warranted by the gravity of the offence, each State Party, to the extent consistent with the fundamental principles of its legal system, shall consider establishing procedures for the disqualification, by court order or any other appropriate means, for a period of time determined by its domestic law, of persons convicted of offences established in accordance with this Convention from:

... 

(b) Holding office in an enterprise owned in whole or in part by the State.

Has your country established the procedures described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable procedure(s) or other measure(s)

Please cite the text(s)

SECTION 23(2) OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT CAP 15 LFN 1990 APPLIES TO PUBLIC OFFICERS AND PUBLIC OFFICERS INCLUDE CHAIR PERSONS OF BOARDS OF PRIVATE ENTITIES WHERE THE GOVERNMENT HAS CONTROLLING INTEREST.( ALREADY PASTED ABOVE) 
SECTION 592 OF THE COMPANY AND ALLIED MATTERS ACT (CAMA) FOR TRUSTEES 
SECTION 257 CAMA FOR DISQUALIFICATION OF DIRECTORS 
SECTION 254 FOR DISQUALIFICATION OF FRAUDULENT PERSONS 
SECTION 20(1) (C) AND (D) OF CAMA - CAPACITY OF AN INDIVIDUAL TO FORM A COMPANY

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)

RELEVANT SECTION OF THE COMPANIES AND ALLIED MATTERS ACT 1990

Please provide examples of implementation

THE FOLLOWING IS AN EXAMPLE OF A CASE UNDER THIS SECTION:

CECILIA IBRU WHO WAS PROSECUTED AND CONVICTED IN THE CASE OF FRN V Cecilia Ibru FHC/L/CS/297C/09

HAS BEEN REMOVED AND DISQUALIFIED FROM DIRECTORSHIP OF COMPANIES

If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.

117. Paragraph 8 of article 30

8. Paragraph 1 of this article shall be without prejudice to the exercise of disciplinary powers by the competent authorities against civil servants.
Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. THE ICPC ACT 2000
2. THE EFCC ACT 2004
3. THE PUBLIC PROCUREMENT ACT 2007
4. THE PUBLIC SERVICE RULES 2008

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related disciplinary cases

DATA FROM RELEVANT ANTI-CORRUPTION AGENCIES ALREADY ATTACHED

118. Paragraph 10 of article 30

10. States Parties shall endeavour to promote the reintegration into society of persons convicted of offences established in accordance with this Convention.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable reintegration programme(s) or measure(s)

Please cite the text(s)

THERE IS NO LEGAL PROVISION BUT THE PRISON SYSTEM HAS A REHABILITATION POLICY I.E. NIGERIAN PRISON SERVICE STANDING ORDERS (REVISED EDITION) 2011.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

If you collect statistics on recidivism rates, please provide them

119. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.
Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

(INTACO) Inter-agency co-ordination

(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc.)

(COMPRI) Competing priorities

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. DFID
3. UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

31. Freezing, seizure and confiscation

120. Subparagraph 1 (a) of article 31

1. Each State Party shall take, to the greatest extent possible within its domestic legal system, such measures as may be necessary to enable confiscation of:

(a) Proceeds of crime derived from offences established in accordance with this Convention or property the value of which corresponds to that of such proceeds;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)
Please cite the text(s)
1. SECTIONS 36-50 OF THE CORRUPT PRACTICES AND OTHER RELATED OFFENCES ACT 2000 (ICPC ACT)
2. SECTION 20-43 OF THE ECONOMIC AND FINANCIAL CRIMES (ESTABLISHMENT) ACT 2004 (EFCC ACT)

ALREADY PASTED
Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES WHERE PROCEEDS OF CRIME HAVE BEEN FROZEN SEIZED OR CONFISCATED:-
Examples of cases involving identifying, tracing, and freezing of assets:

EFCC
FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS (which were legal persons some of which were: Solomon & Peters Ltd; Santolina Investment Corporation Ltd; Pesal Nigeria Ltd; etc.) FHC/L/328C/2005.

FRN V TAFA ADEBAYO BALOGUN & OTHERS ( Which were legal persons some of which were Yeboa Investment Limited; Caledonia Telecommunications Lts; Olatrade Ltd; etc) FHC/ ABJ/CR/14/05

ICPC
An example of a case in which the instrumentality of crime has been seized/ confiscated

Provost - College of Education, Pankshin, Plateau State; Computers sets.

If available, please provide information on the number and types of cases in which proceeds were confiscated. Please provide per annum figures, as available.

ICPA AND EFCC DATA ON INVESTIGATION AND PROSECUTION ATTACHED.

If available, please provide information on the amount of proceeds of offences established in accordance with this Convention confiscated. Please provide per annum figures, as available.

121. Subparagraph 1 (b) of article 31

1. Each State Party shall take, to the greatest extent possible within its domestic legal system, such measures as may be necessary to enable confiscation of:

... (b) Property, equipment or other instrumentalities used in or destined for use in offences established in accordance with this Convention.
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)
1. SECTIONS 36-50 ICPC ACT 2000 ALREADY PASTED
2. SECTIONS 20-43 EFCC ACT 2004 ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information on recent cases in which such confiscations took place

Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH INSTRUMENTALITIES OF CRIME HAVE BEEN CONFISCATED-

ICPC


EFCC

2. FRN Vs Ervin Anitas and 12 others FHC/B/130C/2009. Asset involved- Vessel MT AKUADA, Valued at 1,000,000 USD

If available, please provide information on the amount/types of property, equipment or other instrumentalities confiscated

SOME EXAMPLES OF THE TYPE OF PROPERTIES SEIZED UNDER THIS SECTION ARE AS FOLLOWS:

EFCC

Value of Assets recovered from 2010-2012. Valuation of assets within the period under review is ongoing. However, about 40% of the assets valued so far give a value of 18,000,000 USD.

Total cash recovered from 2010-2012 - TOTAL 547,726,567.12 USD

Types of Assets forfeited -:

i. Real Estate
ii. Petrol Station
iii. Company Shares
iv. Bank Accounts
v. Cash
vi. Hotels
vii. Vehicles
viii. Vessels
ix. Petroleum Produce eg. Crude Oil, PMS

ICPC
(11) Value of assets recovered either since inception

N 3,238,195,059.07 (As at May 2013)

122. Paragraph 2 of article 31

2. Each State Party shall take such measures as may be necessary to enable the identification, tracing, freezing or seizure of any item referred to in paragraph 1 of this article for the purpose of eventual confiscation.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)

TON 6(D) OF THE EFCC ACT READS “6: The Commission shall be responsible for -

(d) the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds”

SECTIONS 20 - 26 OF THE EFCC ACT ALREADY PASTED
SECTION 37 OF THE ICPC ACT ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES WHERE THIS PROVISION HAS BEEN APPLIED

EFCC
An example of a case where asset has been traced and value of such assets: FHC/ABJ/CS/607/11, FRN Vs Dr. Shuaibu Sani & 32 others. Value of asset - over 40,000,000 USD.

ICPC
An example of a case where assets have been traced, value of such assets

Engr. Victor Nnamdi Igboanugo - N63.3million

If available, please provide information on the cases and amount of money/value of property frozen or seized. Please provide per annum figures, as available.

123. Paragraph 3 of article 31

3. Each State Party shall adopt, in accordance with its domestic law, such legislative and other measures as may be necessary to regulate the administration by the competent authorities of frozen, seized or confiscated property covered in paragraphs 1 and 2 of this article.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

SECTIONS 29-34 OF THE EFCC ACT- ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation

Please provide any reports or assessments of the administration of frozen, seized or confiscated property


Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. ENACT A LEGAL FRAMEWORK AND ESTABLISH A STRUCTURE TO MANAGE SUCH ASSETS WITHIN THE NEXT TWO YEARS.
124. Paragraph 4 of article 31

4. If such proceeds of crime have been transformed or converted, in part or in full, into other property, such property shall be liable to the measures referred to in this article instead of the proceeds.

**Is your country in compliance with this provision? (Check one answer.)**

(Y) Yes

**Please cite and attach the applicable policy(ies) or other measure(s)**

Please cite the text(s)

SECTIONS 18, 20(2), 24-34 OF THE EFCC ACT ALREADY PASTED
SECTION 263 AND 263A OF THE CRIMINAL PROCEDURE ACT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING IS AN EXAMPLE OF A CASE WHERE THIS PROVISION HAS BEEN IMPLEMENTED:

An example of a case where asset has been traced and confiscated despite conversion. **FRN V Emmanuel Nwude & Others.**

If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.

EFCC AND ICPC DATA ON INVESTIGATION AND PROSECUTIN ATTACHED

125. Paragraph 5 of article 31

5. If such proceeds of crime have been intermingled with property acquired from legitimate sources, such property shall, without prejudice to any powers relating to freezing or seizure, be liable to confiscation up to the assessed value of the intermingled proceeds.

**Is your country in compliance with this provision? (Check one answer.)**

(Y) Yes

**Please cite and attach the applicable policy(ies) or other measure(s)**

Please cite the text(s)

SECTION 6(d) AND 24(A) EFCC ACT 2004 ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation
THE FOLLOWING IS AN EXAMPLE OF A CASE WHERE INTERMINGLED ASSETS HAVE BEEN TRACED AND IDENTIFIED-

FHC/ABJ/CS/607/11, FRN Vs Dr. Shuaibu Sani & 32 others.

If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.
ICPC AND EFCC DATA ON INVESTIGATION AND PROSECUTION ATTACHED

126. Paragraph 6 of article 31

6. Income or other benefits derived from such proceeds of crime, from property into which such proceeds of crime have been transformed or converted or from property with which such proceeds of crime have been intermingled shall also be liable to the measures referred to in this article, in the same manner and to the same extent as proceeds of crime.

Is your country in compliance with this provision? (Check one answer.)
(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)
SECTIONS 20(1)(B) OF THE EFCC ACT 2004
Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation
THE FOLLOWING IS AN EXAMPLE OF A CASE WHERE THE ABOVE PROVISION HAS BEEN IMPLEMENTED
FHC/ABJ/CS/607/11, FRN Vs Dr. Shuaibu Sani & 32 others.

If available, please provide information (statistics, types of cases, outcome) on related cases or other processes. Please provide per annum figures, as available.
EFCC AND ICPC DATA ON INVESTIGATION AND PROSECUTION ALREADY ATTACHED

127. Paragraph 7 of article 31

7. For the purpose of this article and article 55 of this Convention, each State Party shall empower its courts or other competent authorities to order that bank, financial or commercial records be made available or seized. A State Party shall not decline to act under the provisions of this paragraph on the ground of bank secrecy.
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. SECTION 45  ICPC ACT 2000 ALREADY PASTED
2. SECTION 13 OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011 READS AS FOLLOWS: "13. (1) The Commission, Agency, Central Bank of Nigeria or other regulatory authorities pursuant to an order of the Federal High Court obtained upon an ex-parte application supported by a sworn declaration made by the Chairman of the Commission or an authorized officer of the Central Bank of Nigerian or other regulatory authorities 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, the Economic and Financial Crimes Commission (Establishment) 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;
(c) obtain communication of any authentic instrument or private contract, together with all bank, financial and commercial records, when the account, telephone line or computer system is used by any person suspected of taking part in a transaction involving the proceeds, of a financial or other crime.
(2) The Agency may exercise the powers conferred under subsection (1) of this section where it relates to identifying or locating properties, objects or proceeds of narcotic drugs or psychotropic substances.
(3) In exercising the power conferred under subsection (2) of this section, the Agency shall promptly make a report to the Commission
(4) 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) of this section or for refusing to be a witness to facts likely to constitute an offence under this Act, the Economic and Financial Crimes Commission (Establishment, Etc.) Act or any other law.

Surveillance of Bank
Accounts.

3. SECTION 34 EFCC ACT ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES WHERE THE ABOVE PROVISION HAS BEEN APPLIED

ICPC

(11) Examples and statistics where bank records have been

28/08/2013  Nigeria

UNCAC
accessed without hindrance

(i) FRN Vs John Eddie Manasa. Charge NO. FRN/IC/2010
(ii) Federal Polytechnic, Kaduna
(iii) Federal Polytechnic, Mubi, Adamawa State
(iv) Auchi Polytechnic, Edo State
(v) Kankaru Local Government Area
(vi) Engr. Victor Nnamdi Igboanugo
(vii) Dr. Henry Aloh (Ebonyi state commissioner for Health)
     & Sam Agbo of Intercontinental Bank Plc., Abakaliki,
     Ebony State
(viii) A former Caretaker Chairman of Orire Local Government,
      Ikoyi-Ile, Oyo State
(ix) Mr. Michael Tyonongu Kohol
(x) Sir (Barr.) Chief Godwin C. Agbo
(xi) Alhaji Ibrahim Idris, immediate past Governor of Kogi
     State
(xii) Mr. Isaiah Eme Ben Iroha of NIPP, Abuja
(xiii) A Multi-Purpose Co-operative Society

EFCC
From inception in 2003 bank
records have always been accessed without hindrance.

Examples:
FRN V Chidi Adabanya & Others
FRN V Francis Akingbola & Others
FRN V James Onanefe Ibori & Others
FRN V Tafa Adebayo Balogun & Others
FRN V Kenny Marfins & Others

If available, please provide information (statistics, types of cases, outcome) on related cases or
other processes. Please provide per annum figures, as available.
128. Paragraph 8 of article 31

8. States Parties may consider the possibility of requiring that an offender demonstrate the lawful origin of such alleged proceeds of crime or other property liable to confiscation, to the extent that such a requirement is consistent with the fundamental principles of their domestic law and with the nature of judicial and other proceedings.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)

SECTIONS 44(2) AND 44(3) OF THE ICPC ACT 2004 ALREADY ATTACHED
ION 7(1) EFCC ACT READS "7: (1) The Commission has power to -

(a) cause investigations to be conducted as to whether any person, corporate body or organization has committed any offence under this Act or other law relating to economic and financial crimes.

(b) cause investigations to be conducted into the properties of any person if it appears to the commission that the person's lifestyle and extent of the properties are not justified by his source of income;

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation


If available, please provide information on recent cases where an offender has been required to demonstrate the lawful origin of alleged proceeds of crime or other property liable to confiscation

THE FOLLOWING IS A RECENT CASE WHERE AN OFFENDER HAS BEEN REQUIRED TO DEMONSTRATE THE LAWFUL ORIGIN OF ALLEGED PROCEEDS OF CRIME OR OTHER PROPERTY LIABLE TO CONFESSION---------------------

An example of a case where an offender has been required to prove the lawful origin of an asset. Chairman Economic and Financial Crimes Commission V Samuel Omomehin . FHC/KD/CS/110/10. The Offender was required to appear in court and prove that the attached assets which were suspected to be proceeds of crime were legitimately acquired. He failed to appear; and the assets were consequently forfeited to the Federal Government of Nigeria.
129. Paragraph 9 of article 31

9. The provisions of this article shall not be so construed as to prejudice the rights of bona fide third parties.

*Is your country in compliance with this provision? (Check one answer.)*

(Y) Yes

*Please cite and attach the applicable policy(ies) or other measure(s)*

Please cite the text(s)

SECTION 47(1)(B) OF THE ICPC ACT 2000 ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and, if available, information on recent cases where bona fide third parties were involved and their rights were protected

The following is an example of implementation of this provision-

An example of a case where confiscation has taken place and took cognizance of third party rights. FHC/IKJ/CS/175/2011 FRN Vs Bayo Lawal. Property involved- Real estate. Only the unexpired interest of the suspect in the property was eventually forfeited.

130. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

*Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)*

(Y) Yes

*Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)*

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

(INTACO) Inter-agency co-ordination

(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc. )

(COMPRI) Competing priorities

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

*Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)*

(CAPPRO) Capacity-building programmes for authorities responsible for identifying and tracing
such property or instrumentalities
(CAPADM) Capacity-building programmes for authorities responsible for the establishment and management of systems for the administration of frozen, seized or confiscated property
(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
UNODC/EU
UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

32. Protection of witnesses, experts and victims

131. Paragraph 1 of article 32

1. Each State Party shall take appropriate measures in accordance with its domestic legal system and within its means to provide effective protection from potential retaliation or intimidation for witnesses and experts who give testimony concerning offences established in accordance with this Convention and, as appropriate, for their relatives and other persons close to them.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

1. SECTION 64 OF THE ICPC ACT PROVIDES FOR PARTIAL PROTECTION OF AN INFORMANT BY SEEKING TO GUARD HIS IDENTITY. THE SECTION READS AS FOLLOWS: “64. (1) Subject to subsection (2), where any complaint made by any officer of the Commission states that the complaint is made in consequence of information received by the officer making the complaint, the information referred to in the compliant and the identity of the person from whom such information is received shall be secret between the officer who made the complaint and the person who gave the information, and everything contained in such information, identity of the person who gave the information and all other circumstances relating to the information, including the place where it was given, shall not be disclosed or be ordered or required to be disclosed in public but only to the trial judge and the defence lawyer in attendance in any civil, criminal or other proceedings in any court or tribunal.

(2) If any book, paper or other document, or any visual or sound recording, or other matter or material which is given in evidence or liable to inspection in any civil, criminal or other proceedings in any court, or other authority as are referred to in subsection (1) contains any entry other matter in which any person who gave the information is named or described or shown, or which might lead to his discovery, the court before which the proceedings are held shall cause all such parts thereof or passages therein to be concealed from view or to
be obliteration or otherwise removed so far as is necessary to protect such person from discovery.

(3) Any person who gives the information referred to in subsection (1) knowing the information to be false shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding ten years, and shall also be liable to a fine not exceeding one hundred thousand naira;

Provided that sub-sections (1) and (2) shall not apply to any investigation or prosecution for any offence arising from any breach of the provisions of this sub-section.

Section 39(1) of the EFCC Act provides that officers of the commission cannot be compelled to disclose the source of information or identity of informants except by the order of the court. It reads as follows: 39: (1) Officers of the commission cannot be compelled to disclose the source of information or identity of their informants except by the order of the court.

(2) Any person who makes or causes any other person to make to an officer of the commission or to any other public officer, in the course of the exercise by such public officer of the duties of his office, any statement which to the knowledge of the person making the statement, or causing the statement to be made

(a) is false, or intended to mislead or is untrue in any material particular; or

(b) is not consistent with any other statement previously made by such person to any other person having authority or power under any law to receive, or require to be made such other statement notwithstanding that the person making the statement is not under any legal or other obligation to tell the truth, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one hundred thousand naira or to imprisonment for a term not exceeding two (2) years or to both such fine and imprisonment."

3. A WHISTLE-BLOWER AND WITNESS PROTECTION BILL IS CURRENTLY PENDING BEFORE THE NATIONAL ASSEMBLY.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

THE WHISTLE-BLOWER AND WITNESS PROTECTION BILL IS EXPECTED TO BE PASSED INTO LAW WITHIN THE NEXT TWO YEARS.

132. Subparagraph 2 (a) of article 32

2. The measures envisaged in paragraph 1 of this article may include, inter alia, without prejudice to the rights of the defendant, including the right to due process:

(a) Establishing procedures for the physical protection of such persons, such as, to the extent necessary and feasible, relocating them and permitting, where appropriate, non-disclosure or limitations on the disclosure of information concerning the identity and whereabouts of such persons;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies) or other measure(s)
Please cite the text(s)

THE FEDERAL MINISTRY OF JUSTICE HAS A POLICY FOR THE PROTECTION OF WITNESSES WHICH IS CURRENTLY BEING IMPLEMENTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If applicable and available, please provide information on the number of witnesses or experts who have received physical protection, type of protection received and cost

Please provide examples of implementation

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. ENACTMENT INTO LAW OF THE DRAFT LEGISLATION PENDING BEFORE THE NATIONAL ASSEMBLY WITHIN THE NEXT ONE YEAR
2. SETTING UP STRUCTURES FOR IMPLEMENTATION WITHIN THE NEXT TWO YEARS

133. Subparagraph 2 (b) of article 32

2. The measures envisaged in paragraph 1 of this article may include, inter alia, without prejudice to the rights of the defendant, including the right to due process:

... 

(b) Providing evidentiary rules to permit witnesses and experts to give testimony in a manner that ensures the safety of such persons, such as permitting testimony to be given through the use of communications technology such as video or other adequate means.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

THE EVIDENCE ACT DOES NOT PERMIT SUCH PROCESSES

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

134. Paragraph 3 of article 32
3. States Parties shall consider entering into agreements or arrangements with other States for the relocation of persons referred to in paragraph 1 of this article.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

135. Paragraph 4 of article 32

4. The provisions of this article shall also apply to victims insofar as they are witnesses.

In your domestic legal system, do the provisions of this article also apply to victims insofar as they are witnesses? (Check one answer)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

136. Paragraph 5 of article 32

5. Each State Party shall, subject to its domestic law, enable the views and concerns of victims to be presented and considered at appropriate stages of criminal proceedings against offenders in a manner not prejudicial to the rights of the defence.

Is your country in compliance with this provision? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.
137. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(INAD) Inadequacy of existing implementing normative measures (laws, regulations, etc.)
(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIWP) Limited awareness of state-of-the-art programmes and practices for witness and expert protection
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
(CAPWP) Capacity-building programmes for authorities responsible for establishing and managing witness and expert protection programmes
(EXREL) On-site assistance by a relevant expert
(PLAN) Development of an action plan for implementation
(MOARR) Model agreement(s)/arrangement(s)
(CAPVIC) Capacity-building programmes for authorities responsible for establishing and managing witness, expert and victim protection programmes

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

33. Protection of reporting persons

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138. Article 33

Each State Party shall consider incorporating into its domestic legal system appropriate measures to provide protection against any unjustified treatment for any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)
1. SECTION 64 ICPC ACT 2000
2. SECTION 39(1) EFCC ACT 2004

THE SECTIONS ARE ALRAD PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

The Whistle-Blower and Witness Protection Bill pending in the National Assembly will be enacted into law within the next two years.

139. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(MYSYS) Specificities in our legal system
(LIPROT) Limited awareness of state-of-the-art systems and programmes to protect reporting persons
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
(CAPREP) Capacity-building programmes for authorities responsible for establishing and managing protection programmes for reporting persons
(PLAN) Development of an action plan for implementation
(EXREL) On-site assistance by a relevant expert

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?
UNODC/EU
If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

34. Consequences of acts of corruption

140. Article 34

With due regard to the rights of third parties acquired in good faith, each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to address consequences of corruption. In this context, States Parties may consider corruption a relevant factor in legal proceedings to annul or rescind a contract, withdraw a concession or other similar instrument or take any other remedial action.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please cite the text(s)

1. The Bureau may review and recommend for investigation by any relevant authority any matter related to the conduct of procurement proceedings by a procuring entity, or the conclusion or operation of a procurement contract if it considers that a criminal investigation is necessary or desirable to prevent or detect a contravention of this Act.
2. The relevant authority may in the course of investigation: require an officer, employee or agent of the procuring entity or bidder, supplier, contractor, or consultant to produce any books, records, accounts or documents;
   a. search premises for any books, records, accounts or documents;
   b. examine and make extracts from and copies of books, records,
accounts or documents of any procuring entity, bidder, supplier, contractor or consultant;
c. remove books, records, accounts or documents of the procuring entity, bidder, supplier, contractor or consultant for as long as may be necessary to examine them or make extracts from or copies of them but the investigator shall give a detailed receipt for the books, records, accounts or documents removed;
d. require an officer, employee or agent of the procurement entity or bidder, supplier, or contractor or consultant:
e. to explain an entry in the books, records, accounts or documents;
f. to provide the investigator with information concerning the management or activities of the procurement entity or bidders as may be reasonably required;
g. explain an entry in the books, records, accounts or documents; and
h. provide the investigator with information concerning the management or activities of the procurement entity or bidders as may be reasonably required.

3. The Bureau may, pursuant to the advice of the procuring entity, results of its review of a procurement or report of investigation by a relevant government agency issue a variation order requiring a contractor at his own expense to repair, replace, or to do anything in his or her contract left undone or found to have been carried out with inferior or defective materials or with less skill and expertise than required by the contract of award.

4. The Bureau shall, if satisfied that there has been a contravention of this Act or any regulations in relation to procurement proceedings or procurement contracts, take action to rectify the contravention which action shall include: nullification of the procurement proceedings; cancellation of the procurement contract; ratification of anything done in relation to the proceedings; or a declaration consistent with any relevant provisions of this Act.

5. On completion of the investigation, the relevant authority shall if an offence is disclosed, take all necessary steps to commence prosecution and inform, the Bureau and the procurement entity accordingly, but where no offence is disclosed, the file shall be closed and the Bureau and procuring entity shall be duly informed.

ALSO UNDER THE NIGERIAN CASE LAW FROM APPLICATION OF COMMON LAW PRINCIPLES, FRAUD VITIATES CONTRACT. MANY INSTANCES OF CORRUPTION IF NOT ALL INVOLVES FRAUD.

Please attach the text(s) ALREADY ATTACHED
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.
1. AMENDMENT OF THE ENABLING LAW OF KEY ANTI-CORRUPTION AGENCIES SUCH AS THE ICPC AND EFCC TO INCLUDE A PROVISION THAT A BREACH OF THOSE LAWS WILL VITIATE CONTRACTUAL ARRANGEMENTS RELATED THERETO IN TRANSACTIONS.
2. INCORPORATING ANTI-CORRUPTION CLAUSES IN ALL CONTRACTUAL AND CONCESSION DOCUMENTS

141. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
   (Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
   (MYSYS) Specificities in our legal system
   (LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
   (LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)
   (BEST) Summary of good practices/lessons learned
   (PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
   (N) No

35. Compensation for damage

142. Article 35

Each State Party shall take such measures as may be necessary, in accordance with principles of its domestic law, to ensure that entities or persons who have suffered damage as a result of an act of corruption have the right to initiate legal proceedings against those responsible for that damage in order to obtain compensation.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
   (N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

   Please provide an account of your country’s efforts to date to implement the provision under review.
   1. THE CRIMINAL JUSTICE ADMINISTRATION ACT OF LAGOS STATE HAS A PROVISION FOR COMPENSATION OF VICTIMS BUT THIS IS ONLY APPLICABLE FOR CASES PROSECUTED IN LAGOS STATE.
   2. THE CRIMINAL JUSTICE ADMINISTRATION BILL PENDING BEFORE THE NATIONAL ASSEMBLY HAS A PROVISION FOR COMPENSATION OF VICTIMS AND WILL HAVE GENERAL APPLICATION WITHIN THE COUNTRY.
   Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

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143. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

36. Specialized authorities

144. Article 36

Each State Party shall, in accordance with the fundamental principles of its legal system, ensure the existence of a body or bodies or persons specialized in combating corruption through law enforcement. Such body or bodies or persons shall be granted the necessary independence, in accordance with the fundamental principles of the legal system of the State Party, to be able to carry out their functions effectively and without any undue influence. Such persons or staff of such body or bodies should have the appropriate training and resources to
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable policy(ies), institutional arrangements, law(s) or other measure(s):

Please cite the text(s)

1. SECTION 3 OF THE ICPC ACT 2000 GRANTS THE ICPC LEGAL INDEPENDENCE AS WELL AS SECURITY OF TENURE FOR THE CHAIRMAN AND MEMBERS OF THE COMMISSION. THE SECTION READS AS FOLLOWS: "3. (1) There is hereby established a Commission to be known as the Independent Corrupt Practices and Other Related Offences Commission (hereinafter in this Act referred to as "the Commission").

(2) The Commission shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

(3) The Commission shall consist of a chairman and twelve (12) other members, two of whom shall come from each of the six geo-political zones-

(a) a retired Police Officer not below the rank of Commissioner of Police;
(b) a legal practitioner with at least 10 years post-call experience;
(c) a retired Judge of a superior court of record;
(d) a retired Public Servant not below the rank of a Director;
(e) a woman;
(f) a youth not being less than 21 or more than 30 years of age at the time of his or her appointment; and
(g) a chartered accountant.

(4) The Chairman shall be a person who has held or is qualified to hold office as a Judge of a superior court of record in Nigeria.

(5) Remuneration for members of the Commission shall be determined by the National Revenue Mobilisation, Allocation and Fiscal Commission.

(6) The Chairman and members of the Commission who shall be persons of proven integrity shall be appointed by the President, upon confirmation by the Senate and shall not Begin to discharge the duties of their offices until they have Declared their assets and liabilities as prescribed in the Constitution of the Federal Republic of Nigeria.

(7) The Chairman shall hold office for a period of five (5) years and may be reappointed for another five(5) years but shall not be eligible for reappointment thereafter; and the other members of the Commission shall hold office for a period of four (4) years and may be reappointed for another term of four (4) years but shall not be eligible for reappointment thereafter.

(8) Notwithstanding the provisions of section 3 (7) of this Act, the Chairman or any member of the Commission may at any time be removed from the office by the President acting on an address supported by two-thirds (2/3) majority of the Senate praying that he be removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct.

(9) The Chairman or any member of the Commission may resign his appointment by notice in writing under his hand addressed to the President and the Chairman or that member shall on the date of the receipt of the notice of resignation by the President cease to be a member.
145. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.
Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(N) No

37. Cooperation with law enforcement authorities

146. Paragraph 1 of article 37

1. Each State Party shall take appropriate measures to encourage persons who participate or who have participated in the commission of an offence established in accordance with this Convention to supply information useful to competent authorities for investigative and evidentiary purposes and to provide factual, specific help to competent authorities that may contribute to depriving offenders of the proceeds of crime and to recovering such proceeds.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 14(2) OF THE EFCC ACT 2004 READS AS FOLLOWS: " Subject to the provision of Section 174 of the Constitution of the Federal Republic of Nigeria 1999 (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any persons in any court of law), the Commission may compound any offence punishable under this Act by accepting such sums of money as it thinks fit, not exceeding the amount of the maximum fine to which that person would have been liable if he had been convicted of that offence."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
If available, please provide information on the number and nature of such cases that have contributed to depriving offenders of the proceeds of crime and to recovering such proceeds. Please provide per annum figures, as available.

Please provide examples of implementation

THE PROVISION HAS BEEN IMPLEMENTED THROUGH CASE LAW IN THE FOLLOWING CASES:

FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS FHC/L/328C/2005.

FRN V TAFI ADEBAYO BALOGUN & OTHERS FHC/ ABJ/CR/14/05

FRN V Cecilia Ibru FHC/L/CS/297C/09

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

In order to (fully) implement the provision under review, [AUTHORITY(IES)] should take/adopt the following steps or measures:

1. ENACTMENT OF THE CRIMINAL JUSTICE ADMINISTRATION BILL INTO LAW AND THE CONSEQUENT FRAMEWORK FOR PLEA BARGAINING.

147. Paragraph 2 of article 37

2. Each State Party shall consider providing for the possibility, in appropriate cases, of mitigating punishment of an accused person who provides substantial cooperation in the investigation or prosecution of an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 14(2)OF THE EFCC ACT

ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information (statistics, types of cases, outcome) on related legal (civil, administrative or criminal) cases or other processes related to instances where punishment of an
accused person who provided substantial cooperation was mitigated. Please provide per annum figures, as available.

Please provide examples of implementation

THE FOLLOWING ARE THE NUMBER OF CASES WHERE THIS PROVISION HAS BEEN IMPLEMENTED:

FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS FHC/L/328C/2005.

FRN V TAF ADEBAYO BALOGUN & OTHERS FHC/ ABJ/CR/14/05

FRN V Cecilia Ibru FHC/L/CS/297C/09

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

ENACTMENT OF THE CRIMINAL JUSTICE ADMINISTRATION BILL INTO LAW AND PROVIDING A LEGAL FRAMEWORK FOR PLEA BARGAINING

148. Paragraph 3 of article 37

3. Each State Party shall consider providing for the possibility, in accordance with the fundamental principles of its domestic law, of granting immunity from prosecution to a person who provides substantial cooperation in the investigation or prosecution of an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

THERE IS NO LEGAL FRAMEWORK THAT WILL ENABLE GRANTING OF IMMUNITY FROM PROSECUTION

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

149. Paragraph 4 of article 37

4. Protection of such persons shall be, mutatis mutandis, as provided for in article 32 of this Convention.

Is your country in compliance with this provision? (Check one answer.)

(N) No
Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

150. Paragraph 5 of article 37

5. Where a person referred to in paragraph 1 of this article located in one State Party can provide substantial cooperation to the competent authorities of another State Party, the States Parties concerned may consider entering into agreements or arrangements, in accordance with their domestic law, concerning the potential provision by the other State Party of the treatment set forth in paragraphs 2 and 3 of this article.

Is your country in compliance with this provision? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

151. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(MOAAT) Model agreement/arrangement

(PLAN) Development of an action plan for implementation

(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
UNODC/EU

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

38. Cooperation between national authorities

152. Article 38

Each State Party shall take such measures as may be necessary to encourage, in accordance with its domestic law, cooperation between, on the one hand, its public authorities, as well as its public officials, and, on the other hand, its authorities responsible for investigating and prosecuting criminal offences. Such cooperation may include:

(a) Informing the latter authorities, on their own initiative, where there are reasonable grounds to believe that any of the offences established in accordance with articles 15, 21 and 23 of this Convention has been committed; or

(b) Providing, upon request, to the latter authorities all necessary information.

Is your country in compliance with this provision? (Check one answer.)
(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 23 OF THE ICPC ACT 2000 READS AS FOLLOWS: 

"23. (1) Any Public officer to whom any gratification is given, promised, or offered, in contravention of any provision of this Act shall report such gift, promise or offer together with the name, if known, of the person who gave, promised or offered such gratification to him to the nearest officer of the Commission or Police Officer.

(2) Any person from whom any gratification has been solicited or obtained, or from whom an attempt has been made to obtain such gratification, in contravention of any provision of this Act, shall, at the earliest opportunity thereafter, report such soliciting or obtaining, or attempt to obtain the gratification together with the name, if known, or a true and full description of the person who solicited, or obtained, or attempted to obtain the gratification from him, to the nearest officer or officer of the Commission or a Police Officer.

(3) Any person who fails, without reasonable excuse, to comply with subsections (1) and (2) shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one hundred thousand naira or to imprisonment for a term not exceeding two years or to both fine and imprisonment."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic,
Please provide examples of implementation

THE ANTI-CORRUPTION AGENCIES (CCB, ICPC AND EFCC) RECEIVE PETITIONS FROM MEMBERS OF THE PUBLIC SOME OF WHOM ARE PUBLIC OFFICIALS.

If available, please provide information on the number of times and cases in which such information has been shared. Please provide per annum figures, as available.

THE FOLLOWING ARE THE DATA ON PETITIONS RECEIVED BY THE ANTI-CORRUPTION AGENCIES:

ICPC: No. of reports received from the public -9,817 (Period: Inception, i.e. 2000 - May 2013)

EFCC-------No. of reports received from the public from 2010-2012- 172

CCB:--- Number of Petition received: 2007-2013 - 501

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)
Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU
DFID
UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

39. Cooperation between national authorities and the private sector

154. Paragraph 1 of article 39

1. Each State Party shall take such measures as may be necessary to encourage, in accordance with its domestic law, cooperation between national investigating and prosecuting authorities and entities of the private sector, in particular financial institutions, relating to matters involving the commission of offences established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTION 38(1)THE EFCC ACT 2004 READS AS FOLLOWS: "38: (1) The Commission shall seek and receive information from any person, authority, corporation or company without let or hindrance in respect of offences it is empowered to enforce under this Act."

2. SECTION 21 OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011 READS "For the purpose of this Act, the Director of Investigation or an officer of the Ministry, Commission, or Agency duly authorized in that behalf may demand, obtain and inspect the books and records of the Financial Institution or Designated Non-Financial Institution to confirm compliance with the provision of this Act."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation
1. SUBMITTING OF CURRENCY TRANSACTION REPORTS (CTR) AND SUSPICIOUS TRANSACTION REPORT (STR) BY THE FINANCIAL INSTITUTIONS TO THE NIGERIAN FINANCIAL INTELLIGENCE UNIT
2. SUBMITTING OF RECORDS OF FINANCIAL TRANSACTIONS BY DESIGNATED NON-FINANCIAL INSTITUTIONS (DNFIS) TO THE SPECIAL CONTROL UNIT AGAINST MONEY LAUNDERING (SCUML)
3. IMPLEMENTATION OF KNOW YOUR CUSTOMER (KYC) AND KNOW YOUR CUSTOMERS BUSINESS (KYCB) BY FINANCIAL INSTITUTIONS
4. JOINT TRAININGS AND WORKSHOPS BY THE EFCC AND FINANCIAL INSTITUTIONS.
5. INTERACTIONS BETWEEN SECURITIES AND EXCHANGE COMMISSION (SEC) AND CAPITAL MARKET OPERATORS

THE FOLLOWING ARE THE DATA ON IMPLEMENTATION:

<table>
<thead>
<tr>
<th>No. of DNFIs registered</th>
<th>137000</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of CDF received from Nigerian customs Service</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-</td>
<td>4,255,492,938</td>
</tr>
<tr>
<td>2011-</td>
<td>6,670,322,640</td>
</tr>
<tr>
<td>2012-</td>
<td>9,926,739,648</td>
</tr>
</tbody>
</table>

If available, please provide information on recent cases in which entities of the private sector have collaborated with national investigating or prosecuting authorities

SOME RECENT INSTANCES OF THIS COLLABORATION ARE AS FOLLOWS:

1. CORRUPTION RISK ASSESSMENT PROJECT IN THE PORT SECTOR (2013) WHERE ANTI-CORRUPTION AGENCIES (ICPC, BPP AND TUGAR) COLLABORATED WITH PRIVATE ENTITIES IN THE SECTOR TO CONDUCT A RISK ASSESSMENT.

2. THE NIGERIAN EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI) AUDITS OF THE EXtractive SECTOR WHICH IS DONE IN COLLABORATION WITH PRIVAT ENTITIES WORKING IN THE SECTOR

3. SENSITIZATION OF FINANCIAL AND DNFI'S ON THEIR OBLIGATIONS UNDER THE ANTI-MONEY LAUNDERING LEGISLATION THROUGH SEMINARS, WORKSHOPS, CONFERENCES, ELECTRONIC AND PRINT MEDIA.

4. ENSURING THAT FINANCIAL INSTITUTIONS AND DNFI'S COMPLY WITH ANTI-MONEY LAUNDERING GUIDELINES.

155. Paragraph 2 of article 39

2. Each State Party shall consider encouraging its nationals and other persons with a habitual residence in its territory to report to the national investigating and prosecuting authorities the commission of an offence established in accordance with this Convention.
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 23 OF THE ICPC ACT 2000
ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

STATISTICS ON REPORTS RECEIVED FROM THE PUBLIC ARE ALREADY PASTED

If you have hotlines or other mechanisms for offences to be reported, how many reports have you received? Please provide per annum figures, as available.

REPORTS FROM HOTLINES

NO OF CALLS RECEIVED

ICPC---------47 WITHIN THE PERIOD FROM 30TH MAY 2013 TILL DATE
EFCC---------NONE
CCB--------NONE

If financial incentives are offered to encourage such reports, please provide details, available reports and relevant statistics

If anonymous reports are given due consideration by appropriate authorities, how many of the reports received have contributed to the investigation or prosecution of an offence established in accordance with the Convention? Please provide per annum figures, as available.

ANONYMOUS REPORTS RECEIVED

ICPC------------2000 - May 2013 -----------353
EFCC----------- 2010- 2012- -----------172

156. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

- [CAPREP] Capacity-building programmes for authorities responsible for the establishment and management of reporting programmes and mechanisms
- [BEST] Summary of good practices/lessons learned
- [CAPPRIV] Capacity-building programmes for authorities responsible for regulating matters related to the private sector
- [PLAN] Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

- UNDP
- UNODC/EU
- DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

40. Bank secrecy

157. Article 40

Each State Party shall ensure that, in the case of domestic criminal investigations of offences established in accordance with this Convention, there are appropriate mechanisms available within its domestic legal system to overcome obstacles that may arise out of the application of bank secrecy laws.

Has your country adopted the mechanisms described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable mechanism(s):

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

1. SECTION 34 OF THE EFCC ACT
2. SECTION 13(4) MONEY LAUNDERING (PROHIBITION)ACT 2011
3. SECTION 43 ICPC ACT

THE SECTIONS ARE ALREADY PASTED
Please provide examples of implementation

EXAMPLES OF CASES WHERE THIS PROVISION WAS IMPLEMENTED ARE ALREADY PROVIDED ABOVE

If available, please provide information (statistics, types of cases, outcome) on related legal (civil, administrative or criminal) cases or other processes. Please provide per annum figures, as available.

DATA ALREADY PROVIDED

158. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(CAPLEG) Capacity-building programmes for relevant legislative and investigating authorities

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU

DFID

UNITED STATES EMBASSY

THE IMF

THE WORLD BANK

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes
41. Criminal record

159. Article 41

Each State Party may adopt such legislative or other measures as may be necessary to take into consideration, under such terms as and for the purpose that it deems appropriate, any previous conviction in another State of an alleged offender for the purpose of using such information in criminal proceedings relating to an offence established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable law(s), policy(ies), or other measure(s)

Please cite the text(s)

1. SECTION 248 OF THE EVIDENCE ACT WHICH READS

"PART XIII --- EVIDENCE OF PREVIOUS CONVICTION
248. (1) Where it is necessary to prove a conviction of a criminal offence, the same may be proved
(a) by the production of a certificate of conviction containing the substance and effect of the conviction only, purporting to be signed by the registrar or other officer
of the court in whose custody is the record such of the said conviction:
(b) if the conviction was before a customary court, by a similar certificate signed by
the clerk of court or scribe of the court in whose custody is the record of the said conviction:
(c) by a certificate purporting to be signed by the Director of Prisons or officer in charge of the records of a prison in which the prisoner was confined giving the offence for which the prisoner was convicted, the date and the sentence.
(2) If a person alleged to be the person referred to in the certificate denies that he is such
person the certificate shall not be put in evidence unless the court is satisfied by
the evidence
that the individual in question and the person named in the certificate are the same."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES WHERE PREVIOUS CONVICTIONS HAVE BEEN USED IN CRIMINAL PROCEEDINGS:
Please provide information on recent cases where you took an alleged offender's previous conviction(s) in another State into consideration for the purpose of using such information in criminal proceedings relating to an offence established in accordance with this Convention.

SOME RECENT CASES WHERE PREVIOUS CONVICTION OF THE ALLEGED OFFENDER WAS USED ARE AS FOLLOWS:

160. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

(LINOS) Limited or no cooperation from other States

Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(N) No

42. Jurisdiction

161. Subparagraph 1 (a) of article 42

1. Each State Party shall adopt such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when:

(a) The offence is committed in the territory of that State Party; or

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes
Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTION 66 OF THE ICPC ACT—ALREADY PASTED

TONS 19, 20, 21, AND 24 OF THE EFCC ACT 2004 READ AS FOLLOWS "19: (1) The Federal High Court or
High Court of a state of the Federal Capital Territory has jurisdiction to try offenders
under this Act.

(2) The Court shall have power, notwithstanding anything to the contrary in any other
enactment,

(a) to impose the penalties provided for in this Act.

(b) To ensure that all matters brought before the court by the Commission
against any person, body or authority shall be conducted with dispatch
and given accelerated hearing

(c) To adopt all legal measures necessary to avoid unnecessary delays and
abuse in the conduct of matters brought by the Commission before it or
against any person, body or authority.

(3) The Chief Judge of the Federal High Court or a High Court of a State or the High Court
of The Federal Capital Territory Abuja, as the case may be shall by order under his
hand, designate a court or judge he shall deem appropriate to hear and determine all
cases under this act or other related offences under this Act.

(4) A court or judge so designated shall give such matters priority over other matter pending
before it.

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

A person convicted of an offence under this Act shall forfeit to the Federal Government -

(a) all the assets and properties which may or are the subject of an interim
order of the Court after an attachment by the Commission as specified in
section 26 of this Act;

(b) any asset or property confiscated, or derived from any proceeds, the
person obtained directly or indirectly, as a result of such offences not
already disclosed in the Assets Declaration Form specified in Form A of
the Schedule to this Act or not falling under paragraph (a) of this
subsection;

(c) any of the person’s property or instrumentalities used in any manner to
commit or to facilitate the commission of such offence not already
disclosed in the Declaration of Assets Form or not falling under
paragraph (a) of this subsection.

(2) The Court in imposing a sentence on any person under this section, shall order, in addition
to any other sentence imposed pursuant to Section 11 of this Act, that the person forfeit
to the Federal Government all properties described in subsection (1) of this section.

(3) In this section, “proceeds” means any property derived or obtained, directly, through the
commission of an offence under this Act.

r the avoidance of doubt and without any further assurance than this Act; all the properties of
a person convicted of an offence under this Act and shown to be derived or acquired from such
illegal act and already the subject of an interim order shall be forfeited to the Federal
Government.
Government property-

(a) Whether real or personal, which represents the gross receipts a person obtains directly as a result of the violation of this Act or which is traceable to such gross receipts;

(b) Within Nigeria which represents the proceeds of an offence under the laws of a foreign country within whose jurisdiction such offense of activity would be punishable by imprisonment for a term exceeding one year and which would be punishable by imprisonment under this Act if such act or activity had occurred within Nigeria, is subject to forfeiture to the Federal Government and no other property rights shall exist on ".

3. SECTION 20 MONEY LAUNDERING (PROHIBITION) ACT 2011-

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

ICPC AND EFCC DATA ON INVESTIGATION AND PROSECUTION ALREADY ATTACHED

162. Subparagraph 1 (b) of article 42

1. Each State Party shall adopt such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when:

... (b) The offence is committed on board a vessel that is flying the flag of that State Party or an aircraft that is registered under the laws of that State Party at the time that the offence is committed.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. MISCELLANOUS OFFENCES ACT LFN 2004
2. SECTION 15(2) MONEY LAUNDERING (PROHIBITION) ACT (MLPA) 2011. SECTION 15 READS AS FOLLOWS:

"15. (1) Any person who-

(a) converts or transfers resources or properties derived directly from-

(i) illicit traffic in narcotic drugs and psychotropic substances, or

(ii) participation in an organized criminal group and racketeering, terrorism, terrorist financing, trafficking in human beings and migrants smuggling, tax evasion, sexual exploitation, illicit arms trafficking in stolen and other goods, bribery and corruption, counterfeiting currency, counterfeiting and piracy of products, environmental crimes, murder, grievous bodily injury, kidnapping, illegal restraints and hostage taking, robbery or theft, smuggling, extortion, forgery, piracy, insider
trading and market manipulation and any other criminal act specified in this Act or any other legislation in Nigeria relating to money laundering, illegal bunkering, illegal mining, with the aim of either concealing or disguising the illicit origin of the resources or property or aiding any person involved to evade the illegal consequences of his action;

(b) collaborates in concealing or disguising the genuine nature, origin, location, disposition, movement or ownership of the resources, property or right thereto derived directly or indirectly from the acts specified in paragraph (a) of this subsection commits an offence under this section and is liable on conviction to imprisonment for a term not less than 5 years but not more than 10 years.

(2) A person who commits an offence under subsection (1) of this section, shall be subject to the penalties specified in that subsection notwithstanding that the various acts constituting the offence were committed in different countries or places."

3. SECTION 7(2) AND SECTION 46 EFCC ACT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

The Philipinos Case:

1. **Charge No: FHC/B/130C/2008**

   FEDERAL REPUBLIC OF NIGERIA

   AND

   1. ERWIN ANTAS
   2. CELSO T. BAEL
   3. PEDRO GEMENTIZA
   4. REAGAU COLORAGE
   5. RONNIE FABRICANTE
   6. SABASTIAN G. TEODOSIO
   7. GEORGE N. BALORE
   8. ROLAND D. CARO
   9. MARCELO GALOLA
10. PEREL A. DOSDOSIR
11. RECHARDO PENIANO
12. ARJAY ALVREZ
13. CELSO V. ZAPANTA

2. The Ghanian Case:

**Charge No: FHC/B/29C/2009**

FEDERAL REPUBLIC OF NIGERIA

AND

1. FRANK OPOKU ANIM
2. ERNEST ANIM
3. WELLINTON ADOBA
4. KWESI EMINSANG
5. SETH KPODISIME
6. ABRAHAM YAOAHIAHOR
7. OCHUKO OMORODE

163. Subparagraph 2 (a) of article 42

2. Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(a) The offence is committed against a national of that State Party; or

*Has your country adopted measures to establish its jurisdiction as described above? (Check one answer)*

(N) No

*Please provide an account of your country’s efforts to date to implement the provision under review.*

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

164. Subparagraph 2 (b) of article 42
2. Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(b) The offence is committed by a national of that State Party or a stateless person who has his or her habitual residence in its territory; or

Has your country adopted measures to establish its jurisdiction as described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 66(1) ICPC ACT 2000 WHICH READS
"THE PROVISION OF THIS ACT SHALL IN RELATION TO CITIZENS AND PERSONS GRANTED PERMANENT RESIDENCE IN NIGERIA, HAVE EFFECT OUTSIDE AS WELL AS WITHIN NIGERIA, AND WHEN AN OFFENCE UNDER THIS ACT IS COMMITTED IN ANY PLACE OUTSIDE NIGERIA BY ANY CITIZEN OR PERSONS GRANTED PERMANENT RESIDENCE IN NIGERIA, HE MAY BE DEALT WITH IN RESPECT OF SUCH OFFENCE AS IF IT WAS COMMITTED AT ANY PLACE WITHIN NIGERIA"

SECTION 15(2) OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011 WHICH READS
"A PERSON WHO COMMITS AN OFFENCE UNDER SUB SECTION (1) OF THIS SECTION, SHALL BE SUBJECT TO THE PENALTIES SPECIFIED IN THAT SUBSECTION NOTWITHSTANDING THAT THE VARIOUS ACTS CONSTITUTING THE OFFENCE WERE COMMITTED IN DIFFERENT COUNTRIES OR PLACES."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

165. Subparagraph 2 (c) of article 42

2. Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

(c) The offence is one of those established in accordance with article 23, paragraph 1 (b) (ii), of this Convention and is committed outside its territory with a view to the commission of an offence established in accordance with article 23, paragraph (a) (i) or (ii) or (b) (i), of this Convention within its territory; or

Has your country adopted measures to establish its jurisdiction as described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 15(2) OF THE MONEY LAUNDERING (PROHIBITION) ACT 2011

ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation, including related court or other cases

166. Subparagraph 2 (d) of article 42

2. Subject to article 4 of this Convention, a State Party may also establish its jurisdiction over any such offence when:

...  
(d) The offence is committed against the State Party.

Has your country adopted measures to establish its jurisdiction as described above? (Check one answer)
(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
1. SECTION 15(1) MONEY LAUNDERING (PROHIBITION) ACT ALREADY PASTED
2. SECTION 390(5) CRIMINAL CODE
3. SECTION 66(1) OF THE ICPC ACT (ALERADY PASTED)

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

167. Paragraph 3 of article 42

3. For the purposes of article 44 of this Convention, each State Party shall take such measures as may be necessary to establish its jurisdiction over the offences established in accordance with this Convention when the alleged offender is present in its territory and it does not extradite such person solely on the ground that he or she is one of its nationals.

Is your country in compliance with this provision? (Check one answer)
(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 12(2) OF THE CRIMINAL CODE

NIGERIA EXTRADITES ITS NATIONALS IN ACCORDANCE WITH THE PROVISIONS OF THE EXTRADITION ACT WHICH SPECIFIES THAT EXTRADITION SHALL BE BY TREATY. HOWEVER WHERE SOME OF THE ELEMENTS OF THE OFFENCE OCCURS IN NIGERIA, THE COUNTRY WILL
PROSECUTE

THE EXTRADITION ACT CAP 125 LFN 1990

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

NIGERIA RECEIVED 15 REQUESTS FOR EXTRADITION IN 2012 AND 4 OF SUCH REQUESTS HAVE BEEN CONCLUDED.

THE FOLLOWING ARE EXAMPLES OF CASES WHERE NIGERIA HAS EXTRADITED ITS NATIONALS:

39 Provide examples of cases in which extradition has been done.

1. ATTORNEY-GENERAL OF THE FEDERATION V EMMANUEL EKHATOR. Emmanuel Ekhator was charged on a 16-count charge of money laundering, conspiracy, mail fraud and wire fraud. He was alleged to have defrauded over 70 law firms of US$29m. He escaped to Nigeria. The United States requested for his extradition. The EFCC through the office of the Attorney-General commenced extradition proceedings against him. Judgment was delivered on July 26, 2011 by the Federal High Court which ordered for his extradition to the United States. He has been extradited, and is facing trial in the United States.

2. ATTORNEY-GENERAL OF THE FEDERATION V RASHEED ABAYOMI YUSUF. The case of Rasheed Abayomi Yusuf involves a 29-count charge of conspiracy, mail fraud, money laundering and theft from a retirement fund and aggravated Identity theft involving over US$200m in United States. Again, consequent upon the request of the United States, EFCC through the office of the Attorney General commenced extradition proceedings against him. Judgment was delivered on the January 30, 2012, and the court ordered that he be extradited to the United States to face trial. EFCC has done that.

3. ATTORNEY-GENERAL OF THE FEDERATIOON V GODWIN EZEOCHA. This case borders on health care fraud and money laundering to the tune of US$30m. Judgment has been delivered, and the subject extradited to the United States pursuant to the judgment of the court.
Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 12(2) OF THE CRIMINAL CODE ACT READS "Where by the provisions of any Federal law the doing of any act or the making of any omission is constituted an offence those provisions shall apply to every person who is in Nigeria at the time of his doing the act or making the omission.

With regard to such offences which are of such a nature that they comprise several elements, if any acts or omissions or events actually occur, which, if they all occurred in Nigeria, would constitute an offence, and any of such acts or omissions or events occur in Nigeria, although all or some of the other acts or omissions or events which, if they occurred in Nigeria, would be elements of the offence occur elsewhere than in Nigeria; then-

(1) if the act or omission, which in the case of an offence wholly committed in Nigeria would be the initial element of the offence, occurs in Nigeria, the person who does that act or makes that omission is guilty of an offence of the same kind and is liable to the same punishment, as if all the subsequent elements of the offence had occurred in Nigeria; and

(2) if that act or omission occurs elsewhere than in Nigeria, and the person who does that act or makes that omission afterwards comes into Nigeria, he is by such coming into Nigeria guilty of an offence of the same kind, and is liable to the same punishment, as if that act or omission had occurred in Nigeria and he had been in Nigeria when it occurred.

But in any such case it is a defence to the charge to prove that the accused person did not intend that the act or omission should have effect in Nigeria. This section does not extend to a case in which the only material event that occurs in Nigeria is the death in Nigeria of a person whose death is caused by an act, done or omitted to be done, at a place not in Nigeria and at a time when he was not in Nigeria."
Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

169. Paragraph 5 of article 42

5. If a State Party exercising its jurisdiction under paragraph 1 or 2 of this article has been notified, or has otherwise learned, that any other States Parties are conducting an investigation, prosecution or judicial proceeding in respect of the same conduct, the competent authorities of those States Parties shall, as appropriate, consult one another with a view to coordinating their actions.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6(K) OF THE EFCC ACT 2004

ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and details on factors facilitating such collaboration and coordination

170. Paragraph 6 of article 42

6. Without prejudice to norms of general international law, this Convention shall not exclude the exercise of any criminal jurisdiction established by a State Party in accordance with its domestic law.

Has your country adopted any grounds of criminal jurisdiction other than those described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

ALL OTHER LAWS DEALING WITH CRIMINAL JURISDICTION SUCH AS THE CRIMINAL CODE, PENAL CODE AND THE CRIMINAL PROCEDURE ACT ARE STILL OPERATIONAL IN NIGERIA

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE NIGERIAN POLICE AND OTHER LAW ENFORCEMENT AGENCIES STILL PROSECUTE SOME CORRUPTION RELATED OFFENCES USING OTHER EXTANT LAWS. SOME EXAMPLES ARE AS FOLLOWS:

THE CRIMINAL CODE
THE PENAL CODE

171. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INAD) Inadequacy of existing implementing normative measures (laws, regulations, etc.)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)
(COMPRI) Competing priorities
(INTACO) Inter-agency co-ordination
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(MYSYS) Specificities in our legal system

Which of the following forms of technical assistance, if available, would assist your country in adopting or better implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
(PLAN) Development of an action plan for implementation
(CAPCRO) Capacity-building programmes for investigative, prosecution or judicial authorities on cross-border cooperation and coordination mechanisms

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/ EU
DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes
IV. International cooperation

44. Extradition

172. Paragraph 1 of article 44

1. This article shall apply to the offences established in accordance with this Convention where the person who is the subject of the request for extradition is present in the territory of the requested State Party, provided that the offence for which extradition is sought is punishable under the domestic law of both the requesting State Party and the requested State Party.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite the applicable measure(s), including your policy on dual criminality

Please attach the text(s)

THE EXTRADITION ACT CAP 125 LFN

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including cases where dual criminality issues were raised and resolved

FROM 2012- 17TH JUNE 2013 19 REQUESTS FOR EXTRADITION WAS RECEIVED AND 7 OF THE REQUESTS HAVE BEEN CONCLUDED.

173. Paragraph 2 of article 44

2. Notwithstanding the provisions of paragraph 1 of this article, a State Party whose law so permits may grant the extradition of a person for any of the offences covered by this Convention that are not punishable under its own domestic law.

Has your country adopted and implemented the measures described above? (Check one answer)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

BY VIRTUE OF THE EXTRADITION ACT CAP 125 LFN, EXTRADITION TO OR FROM NIGERIA IS BY TREATY AND FOR A “RETURNABLE OFFENCE” WHICH IS DEFINED AS AN OFFENCE PUNISHABLE BY A TERM OF IMPRISONMENT OF TWO YEARS OR MORE IN BOTH NIGERIA AND THE REQUESTING COUNTRY. IT IS THEREFORE NOT POSSIBLE TO EXTRADITE IN THE ABSENCE OF DUAL CRIMINALITY.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

1. AMENDMENT OF THE EXTRADITION ACT TO REMOVE THE REQUIREMENT FOR DUAL CRIMINALITY
2. ENTERING INTO MORE BILATERAL AND MULTI-LATERAL TREATIES
174. Paragraph 3 of article 44

3. If the request for extradition includes several separate offences, at least one of which is extraditable under this article and some of which are not extraditable by reason of their period of imprisonment but are related to offences established in accordance with this Convention, the requested State Party may apply this article also in respect of those offences.

*Has your country adopted and implemented the measures described above? (Check one answer)*

(N) No

*Please provide an account of your country’s efforts to date to implement the provision under review.*

*Please provide an account of your country’s efforts to date to implement the provision under review.*

**EXTRADITION IS BY TREATY AND UNDER VERY DEFINITE CONDITIONS ESTABLISHED BY LAW**

*Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.*

175. Paragraph 4 of article 44

4. Each of the offences to which this article applies shall be deemed to be included as an extraditable offence in any extradition treaty existing between States Parties. States Parties undertake to include such offences as extraditable offences in every extradition treaty to be concluded between them. A State Party whose law so permits, in case it uses this Convention as the basis for extradition, shall not consider any of the offences established in accordance with this Convention to be a political offence.

*Is your country in compliance with this provision? (Check one answer.)*

(N) No

*Please provide an account of your country’s efforts to date to implement the provision under review.*

*Please provide an account of your country’s efforts to date to implement the provision under review.*

*Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.*

176. Paragraph 5 of article 44

5. If a State Party that makes extradition conditional on the existence of a treaty receives a request for extradition from another State Party with which it has no extradition treaty, it may consider this Convention the legal basis for extradition in respect of any offence to which this article applies.

*Does your country make extradition conditional on the existence of a treaty? (Check one answer)*

(Y) Yes

*Does your country consider this Convention as the legal basis for extradition in respect to any offence to*
which the article under review applies?
   (N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

177. Paragraph 6 of article 44

6. A State Party that makes extradition conditional on the existence of a treaty shall:

(a) At the time of deposit of its instrument of ratification, acceptance or approval of or accession to this Convention, inform the Secretary-General of the United Nations whether it will take this Convention as the legal basis for cooperation on extradition with other States Parties to this Convention; and

(b) If it does not take this Convention as the legal basis for cooperation on extradition, seek, where appropriate, to conclude treaties on extradition with other States Parties to this Convention in order to implement this article.

Does your country make extradition conditional on the existence of a treaty? (Check one answer)
   (Y) Yes

Does your country consider this Convention as the legal basis for extradition in respect to any offence to which this article applies? (Check one answer)
   (N) No

Has your country concluded treaties on extradition with other States Parties to this Convention in order to implement this article? (Check one answer)
   (Y) Yes

Please cite and attach applicable treaties

Please cite the text(s)
   NIGERIA HAS CONCLUDED EXTRADITION TREATIES WITH THE UNITED KINGDOM, UNITED STATES OF AMERICA, COMMONWEALTH COUNTRIES UNDER THE HARARE SCHEME, FRANCE, RUSSIAN FEDERATION, SOUTH AFRICA, INDONESIA

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide details of cases in which such treaties were applied

   Nigeria has cooperated with the following competent authorities in investigation and prosecution.

   Federal Bureau of Investigation, United States of America;
   Metropolitan Police, of the United Kingdom; Netherlands
Metropolitan Police; Australian Federal Police; Federal German Police; South African Police etc.

Nigeria has also signed MOUs with law enforcement organizations. Examples:
Joint Working Agreement with British Serious Fraud Office
MOU with Australian Federal Police.

178. Paragraph 7 of article 44

7. States Parties that do not make extradition conditional on the existence of a treaty shall recognize offences to which this article applies as extraditable offences between themselves.

Is your country in compliance with this provision? (Check one answer.)
(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

179. Paragraph 8 of article 44

8. Extradition shall be subject to the conditions provided for by the domestic law of the requested State Party or by applicable extradition treaties, including, inter alia, conditions in relation to the minimum penalty requirement for extradition and the grounds upon which the requested State Party may refuse extradition.

Is your country in compliance with this provision? (Check one answer.)
(Y) Yes

Please cite and attach the applicable measure(s), including relevant domestic law(s) and conditions

Please cite the text(s)

SECTION 1- 3, THE EXTRADITION ACT CAP 125 LFN READS "1. Power to apply Act by order (a) Where a treaty or other arrangement (in this Act referred to as an extradition agreement) has been made by Nigeria with any other country for the surrender, by each country to the other, of persons wanted for prosecution or punishment, the President may by order published in the Federal Gazette apply this Act to that country. (b) An order under subsection (a) of this section shall recite or embody the terms of the extradition agreement, and may apply this Act to the country in question subject to such conditions, exceptions and qualifications as may be specified in the order. (c) While and order under subsection (a) of
this section is in force in respect of any country, this Act shall apply to that country subject to the provisions of the order and to the terms of the extradition agreement as recited or embodied therein. (d) The power to vary the an order made under subsection (a) of this section shall include power, where the terms of the relevant extradition agreement have been varied, to amend so much of the order as recites or embodies those terms; and if an extradition agreement to which an order relates is determined, or otherwise ceases to have effect, the President shall forthwith revoke the order. (e) Every order made under subsection (a) of this section, which includes this Act to any country, shall include a provision inserting in the First Schedule of this Act, an entry consisting of the name of that country and the year and number of the Legal Notice containing the order; and where any such order is varied or revoked, the varying or revoking order shall include a provision amending or deleting the relevant entry in that Schedule, as the case may require. [First Schedule] (f) An order under this section, applying this Act to any country with which an extradition agreement is in force on the date on which this Act is made, may be made at anytime after that date, but shall not come into force before the commencement of this Act. 2. Application to Commonwealth countries (a) Subject to provisions of this section, this Act shall apply to every separate country within the Commonwealth. (b) For the purposes of this Act, each of the following areas shall be treated as constituting a separate country within the Commonwealth, that is to say- (a) each sovereign and independent within the Commonwealth together with such (if any) of that country’s dependent territories, as the President may by order published in the Federal Gazette designate as forming part of that country for the purposes of this Act; and (b) each country within the Commonwealth which, not being sovereign and independent, is not a territory for the time being designated under paragraph (a) of this subsection as forming part of some country for the purposes of this Act. (c) An order under subsection (b) of this section designating a dependent territory as forming part of a sovereign and independent country shall be made if, but only if, that country has signified to the Federal Government that it desires that territory to be so designated for the purposes of this Act. (d) If it appear to the President that the law of a country to which this Act applies by virtue of subsection (a) of this section no longer contain provisions substantially equivalent to the provisions of this Act, as it applies to the countries within the Commonwealth, the President may by order published in the Federal Gazette direct that this Act shall apply in relation to that country with such modifications (whether by way of addition, alteration or omission) as may be specified in the order; and where an order under this subsection is in force with respect to any country, this Act shall have effect in relation to that country with modifications specified in the order. (e) In the case of a country to which this Act applies by virtue of subsection (a) of this section, that fact shall not prevent an order from being made under section 1 (a) of this Act in respect of that country if an extradition agreement is made with that country, and on the coming into force of an order under section 1 (a) of this Act in respect of such a country, this section shall cease to apply to that country and any order made under subsection (d) of this section in respect of that country, shall cease to have effect. Restrictions on surrender of fugitives 3. Restrictions on surrender of fugitives

(a) A fugitive criminal shall not be surrendered if the Attorney-General or a court dealing with the case is satisfied that the offence in respect of which his surrender is sought is an offence of a political character.

(b) A fugitive criminal shall not be surrendered if it appears to the Attorney-General or a court dealing with the case- (a) that the request for his surrender; although purporting to be made in respect of an extradition crime, was in fact made for the purpose of prosecuting or punishing him on account of his race, religion, nationality or political opinions or was otherwise not made in good faith or in the interest of justice; or (b) that, if surrendered, he is likely to be prejudiced at his trial, or to be punished, detained or restricted in his personal liberty, by reason of his race, religion, nationality or political opinions. (c) A fugitive criminal shall not be surrendered if the Attorney-General or a court dealing with the case is satisfied that, by reason of- (a) the trivial nature of the offence for which his surrender is
sought; or (b) the passage of time since the commission of the offence, it would, having regard to all the circumstances in which the offence was committed, be unjust or oppressive, or be too severe a punishment, to surrender the offender. (d) A fugitive criminal shall not be surrendered if the Attorney-General or a court dealing with the case is satisfied that, whether in Nigeria or elsewhere, he- (a) has been convicted of the offence for which his surrender is sought; or (b) has been acquitted thereof, and that, in a case falling within paragraph (a) of this subsection, he is not unlawfully at large. (e) A fugitive criminal shall not be surrendered if criminal proceedings are pending against him in Nigeria for the offence for which his surrender is sought. (f) A fugitive criminal- (a) who has been charged with an offence under the law of Nigeria or any part thereof, not being the offence for which his surrender is sought; or (b) who is serving a sentence imposed in respect of any such offence by a court in Nigeria, shall not be surrendered until such a time as he has been discharged whether by acquittal or on the expiration of his sentence, or otherwise. (g) A fugitive criminal shall not be surrendered to any country unless the Attorney-General is satisfied that provision is made by the law of that country, or that special arrangements have been made, such that, so long as the fugitive has not had a reasonable opportunity of returning to Nigeria, he will not be detained or tried in that country for any offence committed before his surrender other than the extradition offence which may be proved by the facts on which the surrender is granted.

(h) A fugitive criminal shall not be surrendered until the expiration of the period of fifteen days beginning with the day on which he is committed to prison to await his surrender. (i) In this section "a court dealing with the case" in relation to a fugitive criminal means any magistrate dealing with the fugitive’s case in pursuance of section 8 of this Act or any court before which the fugitive is brought on or by virtue of an application made by him or on his behalf for a writ of habeas corpus.

SECTION 20 READS "Returnable offences

(1) A fugitive criminal may only be returned for a returnable offence. (2) For the purposes of this Act, a returnable offence is an offence however described, which is punishable by imprisonment for two years or a greater penalty both in Nigeria as well as the Commonwealth country seeking his surrender. (3) Offences described in subsection (2) of this section are returnable offences notwithstanding that any such offences are of a purely fiscal nature under the laws of the country seeking the return of the fugitive and punishable as prescribed in subsection (2) of this section."

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

EXAMPLES ALREADY PROVIDED

Please provide information on conditions and grounds upon which extradition requests were refused

BY VIRTUE OF THE LAW EXTRADITION REQUEST MAY BE REFUSED UNDER THE FOLLOWING CIRCUMSTANCES:

1. WHERE THERE IS NO TREATY BETWEEN NIGERIA AND THE REQUESTING STATE PARTY
2. WHERE THE OFFENCE IS NOT A RETURNABLE OFFENCE

180. Paragraph 9 of article 44

9. States Parties shall, subject to their domestic law, endeavour to expedite extradition procedures and to simplify evidentiary requirements relating thereto in respect of any offence to which this article applies.
Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

A CENTRAL AUTHORITY UNIT HAS BEEN ESTABLISHED WITHIN THE FEDERAL MINISTRY OF JUSTICE TO EXPEDITE ACTION AND SIMPLIFY PROCEDURES UNDER THE EXTRADITION ACT CAP 125 LFN

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

STATISTICS ON IMPLEMENTATION ALREADY PROVIDED ABOVE

181. Paragraph 10 of article 44

10. Subject to the provisions of its domestic law and its extradition treaties, the requested State Party may, upon being satisfied that the circumstances so warrant and are urgent and at the request of the requesting State Party, take a person whose extradition is sought and who is present in its territory into custody or take other appropriate measures to ensure his or her presence at extradition proceedings.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTIONS 5-13 OF THE -EXTRADITION ACT

SECTIONS 5-7 OF TE ACT READ AS FOLLOWS: “5. Liability of fugitives to surrender Every fugitive criminal of a country to which this Act applies shall, subject to the provisions of this Act, be liable to be arrested and surrendered in the manner provided by this Act, whether the offence in respect of which his surrender is sought was committed before or after the commencement of this Act or the application of this Act to that country, and whether or not there is concurrent jurisdiction in any court in Nigeria over that offence.

6. Requests for surrender, and powers of Attorney-General thereon (a) A request for the surrender of a fugitive criminal of any country shall be made in writing to the Attorney-General by a diplomatic representative or consular officer of that country and shall be accompanied by a duly authenticated warrant of arrest or certificate of conviction issued in that country. (b) Where such a request is made to him, the Attorney-General may by an order under his hand signify to a magistrate that such a request has been made and require the magistrate to deal with the case in accordance with the provisions of this Act, but shall not make such an order if he decides on the basis of information then available to him that the surrender of the fugitive is precluded by any of the provisions of subsection (1) to (7) of section 3 of this Act. (c) Except in so far as an extradition agreement in force between Nigeria and the requesting country otherwise provides, the Attorney-General may refuse to make an order
under this section in respect of any fugitive criminal who is a citizen of Nigeria. (d) If the surrender of the same fugitive criminal is requested in accordance with this section by more than one country, whether for the same offence or different offences, the Attorney-General shall determine which request is to be accorded priority, and accordingly may refuse the other request or requests; and in determining which request is to be accorded priority, the Attorney-General shall have regard to all circumstances of the case, and in particular—(a) the relative seriousness of the offences, if different; (b) the relative dates on which the requests were made; and (c) the nationality of the fugitive and the place where he is ordinarily resident.

7. Power of magistrate to issue warrant on receipt of order under section 6 (a) A warrant for the arrest of a fugitive criminal, whether accused of or unlawfully at large after conviction of an extradition offence, may be issued by a magistrate on receipt of an order of the Attorney-General under section 6 of this Act relating to the fugitive, if such evidence is produced as would in the opinion of the magistrate justify the issues of the warrant if the offence in question had been committed in Nigeria or the fugitive had been convicted of it in Nigeria. (b) A warrant issued under this section may be executed anywhere in Nigeria. (c) A fugitive criminal arrested on a warrant issued under this section shall be brought before a magistrate as soon as it is practicable after he is arrested.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

EXAMPLES ALREADY PROVIDED ABOVE

If applicable and available, please provide information on recent court or other cases in which a person whose extradition was sought and who was present in your territory has been taken into custody and cases in which other appropriate measures were taken to ensure his or her presence at extradition proceedings (please describe those measures)

AN EXAMPLE OF A RECENT COURT CASE IS AS FOLLOWS:
ATTORNEY-GENERAL OF THE FEDERATION V RASHEED ABAYOMI YUSUF. The case of Rasheed Abayomi Yusuf involves a 29-count charge of conspiracy, mail fraud, money laundering and theft from a retirement fund and aggravated Identity theft involving over US$200m in United States. Again, consequent upon the request of the United States, EFCC through the office of the Attorney General commenced extradition proceedings against him. Judgment was delivered on the January 30, 2012, and the court ordered that he be extradited to the United States to face trial. EFCC has done that.

182. Paragraph 11 of article 44

11. A State Party in whose territory an alleged offender is found, if it does not extradite such person in respect of an offence to which this article applies solely on the ground that he or she is one of its nationals, shall, at the request of the State Party seeking extradition, be obliged to submit the case without undue delay to its competent authorities for the purpose of prosecution. Those authorities shall take their decision and conduct their proceedings in the same manner as in the case of any other offence of a grave nature under the domestic law of that State Party. The States Parties concerned shall cooperate with each other, in particular on
procedural and evidentiary aspects, to ensure the efficiency of such prosecution.

**Is your country in compliance with this provision? (Check one answer.)**

(Y) Yes

**Please cite, summarize and attach the applicable practice(s) or measure(s)**

Please cite the text(s)

SECTION 6 OF THE EXTRADITION ACT CAP 125 LFN

ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

DATA ON EXTRADITION ALREADY PROVIDED

If available, please provide information on recent court or other cases submitted for prosecution by your authorities (statistics, types of cases, outcomes). Please provide per annum figures, as available

AN EXAMPLE OF A RECENT CASE ALREADY PROVIDED.

**183. Paragraph 12 of article 44**

12. Whenever a State Party is permitted under its domestic law to extradite or otherwise surrender one of its nationals only upon the condition that the person will be returned to that State Party to serve the sentence imposed as a result of the trial or proceedings for which the extradition or surrender of the person was sought and that State Party and the State Party seeking the extradition of the person agree with this option and other terms that they may deem appropriate, such conditional extradition or surrender shall be sufficient to discharge the obligation set forth in paragraph 11 of this article.

**Is your country in compliance with this provision? (Check one answer.)**

(N) No

**Please provide an account of your country’s efforts to date to implement the provision under review.**

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

**184. Paragraph 13 of article 44**

13. If extradition, sought for purposes of enforcing a sentence, is refused because the person sought is a national of the requested State Party, the requested State Party shall, if its domestic law so permits and in conformity with the requirements of such law, upon application of the requesting State Party, consider the enforcement of the sentence imposed under the domestic law of the requesting State Party or the remainder
185. Paragraph 14 of article 44

14. Any person regarding whom proceedings are being carried out in connection with any of the offences to which this article applies shall be guaranteed fair treatment at all stages of the proceedings, including enjoyment of all the rights and guarantees provided by the domestic law of the State Party in the territory of which that person is present.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)

SECTION 36 CHAPTER IV OF THE 1999 CONSTITUTION - (RIGHT TO FAIR HEARING)
SECTIONS 7 AND 8 OF THE EXTRADITION ACT

SECTION 36(1) "IN THE DETERMINATION OF HIS CIVIL RIGHTS AND OBLIGATIONS, INCLUDING ANY QUESTION OR DETERMINATION BY OR AGAINST ANY GOVERNMENT OR AUTHORITY, A PERSON SHALL BE ENTITLED TO A FAIR HEARING WITHIN A REASONABLE TIME BY A COURT OR OTHER TRIBUNAL ESTABLISHED BY LAW AND CONSTITUTED IN SUCH A MANNER AS TO SECURE ITS INDEPENDENCE AND IMPARTIALITY"

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

186. Paragraph 15 of article 44

15. Nothing in this Convention shall be interpreted as imposing an obligation to extradite if the requested State Party has substantial grounds for believing that the request has been made for the purpose of prosecuting or punishing a person on account of that person’s sex, race, religion, nationality, ethnic origin or political opinions or that compliance with the request would cause prejudice to that person’s position for any one of these reasons.
Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies), practice(s), or measure(s):

Please cite the text(s)

SECTION 3 OF THE EXTRADITION ACT CAP 125 LFN 1990

ALREADY PASTED
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)

Please provide examples of implementation

DATA ON EXTRADITION CASES ALREADY CITED ABOVE.
If applicable and available, please provide information on recent court or other cases where extradition was refused on such grounds

187. Paragraph 16 of article 44

16. States Parties may not refuse a request for extradition on the sole ground that the offence is also considered to involve fiscal matters.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)

SECTION 20 OF THE EXTRADITION ACT WHICH READS AS FOLLOWS:

"Returnable offences
(1) A fugitive criminal may only be returned for a returnable offence. (2) For the purposes of this Act, a returnable offence is an offence however described, which is punishable by imprisonment for two years or a greater penalty both in Nigeria as well as the Commonwealth country seeking his surrender. (3) Offences described in subsection (2) of this section are returnable offences notwithstanding that any such offences are of a purely fiscal nature under the laws of the country seeking the return of the fugitive and punishable as prescribed in subsection (2) of this section."

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please attach the text(s)

Please provide examples of implementation

Please provide information on recent cases in which extradition involving fiscal matters was not refused
188. Paragraph 17 of article 44

17. Before refusing extradition, the requested State Party shall, where appropriate, consult with the requesting State Party to provide it with ample opportunity to present its opinions and to provide information relevant to its allegation.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

THE CENTRAL AUTHORITY INTERACTS WITH REQUESTING STATE PARTIES IN SUCH CASES

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide information on recent court or other cases and illustrations of relevant exchanges between your country and other States

Please provide examples of implementation

189. Paragraph 18 of article 44

18. States Parties shall seek to conclude bilateral and multilateral agreements or arrangements to carry out or to enhance the effectiveness of extradition.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach any other bilateral or multilateral agreement(s) or arrangement(s) related to extradition that have not already been attached in previous answers related to this article

Please cite the text(s)

NIGERIA HAS ENTERED INTO BILATERAL AND MULTI-LATERAL AGREEMENTS TO ENHANCE THE EFFECTIVENESS OF EXTRADITION WITH THE FOLLOWING COUNTRIES:
1. UNITED KINGDOM
2. SOUTH AFRICA
3. RUSSIAN FEDERATION
4. INDONESIA
5. UNITED STATES OF AMERICA
6. FRANCE
7. ALL COMMON WEALTH COUNTRIES UNDER THE HARARE SCHEME

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation
190. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc.)
(INTACO) Inter-agency co-ordination
(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(CAPICM) Capacity-building programmes for authorities responsible for international cooperation in criminal matters
(BEST) Summary of good practices/lessons learned
(PLAN) Development of an action plan for implementation
(MOT) Model treaty(ies)

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU
DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

45. Transfer of sentenced persons

191. Article 45

States Parties may consider entering into bilateral or multilateral agreements or arrangements on the transfer to their territory of persons sentenced to imprisonment or other forms of deprivation of liberty for offences
established in accordance with this Convention in order that they may complete their sentences there.

**Is your country in compliance with this provision? (Check one answer.)**

(Y) Yes

**Please cite and attach applicable bilateral or multilateral agreement(s) or arrangement(s) related to the provision under review.**

Please attach the text(s)

Please cite the text(s)

NIGERIA HAS SIGNED AGREEMENTS WITH THE FOLLOWING COUNTRIES ON MLA RELATED ISSUES:
1. UNITED KINGDOM
2. SOUTH AFRICA
3. RUSSIAN FEDERATION
4. INDONESIA
5. USA
6. FRANCE

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

**Please provide examples of implementation**

EXAMPLES OF IMPLEMENTATION ALREADY PROVIDED

192. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

**Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)**

(Y) Yes

**Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)**

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

**Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)**

(PLAN) Development of an action plan for implementation

(BEST) Summary of good practices/lessons learned

(MOT) Model treaty(ies)

(CAPICM) Capacity-building programmes for authorities responsible for international cooperation in criminal matters

**Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)**

(Y) Yes
Who provides such assistance?

UNODC/EU
DFID
UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

46. Mutual legal assistance

193. Paragraph 1 of article 46

1. States Parties shall afford one another the widest measure of mutual legal assistance in investigations, prosecutions and judicial proceedings in relation to the offences covered by this Convention.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please summarize applicable mutual legal assistance laws and arrangements, including existing bilateral or multilateral agreement(s).

Please provide the summary.

SECTION 6(k) OF THE EFCC ACT 2004 READS AS FOLLOWS: "THE COMMISSION SHALL BE RESPONSIBLE FOR DEALING WITH MATTERS CONNECTED WITH EXTRADITION, DEPORTATION AND MUTUAL LEGAL OR OTHER ASSISTANCE BETWEEN NIGERIA AND ANY OTHER COUNTRY INVOLVING ECONOMIC AND FINANCIAL CRIMES"

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

1. A CENTRAL AUTHORITY HAS BEEN SET UP IN THE OFFICE OF THE ATTORNEY-GENERAL OF THE FEDERATION IN THE FEDERAL MINISTRY OF JUSTICE TO FACILITATE MUTUAL LEGAL ASSISTANCE.
2. THE COUNTRY HAS PROVIDED MLA TO THE FOLLOWING REQUESTING STATE PARTIES:

1. UNITED STATES
2. UNITED KINGDOM
3. SOUTH AFRICA

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH MLA HAS BEEN APPLIED

FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS (which were legal persons some of which were: Solomon & Peters Ltd; Santolina Investment Corporation Ltd; Pesal Nigeria Ltd;
Requests were made and received in MLA on taking of evidence and service of judicial process.

FRN V AWE ODESSA, ALL STATES TRUST BANK & OTHERS (connected to Chief Joshua Cibi Dariye).

194. Paragraph 2 of article 46

2. Mutual legal assistance shall be afforded to the fullest extent possible under relevant laws, treaties, agreements and arrangements of the requested State Party with respect to investigations, prosecutions and judicial proceedings in relation to the offences for which a legal person may be held liable in accordance with article 26 of this Convention in the requesting State Party.

Is your country in compliance with this provision? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6(K) OF THE EFCC ACT IS APPLIED TO BOTH NATURAL AND LEGAL PERSONS

Please attach the text(s)

EFCC ACT ALREADY ATTACHED

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related court or other cases, whether you were a requesting or a requested State

FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS (which were legal persons some of which were: Solomon & Peters Ltd; Santolina Investment Corporation Ltd; Pesal Nigeria Ltd; etc.) FHC/L/328C/2005.

FRN V Dr. Bolanle Olawale Babalakin & Others( including Stabilini Vision Ltd; BI-Courtney Ltd; and Renix Nigeria Ltd): ID/239C/12

Requests made or received in MLA on taking of evidence
and service of judicial process.

FRN V AWE ODESSA, ALL STATES TRUST BANK & OTHERS (connected to Chief Joshua Cibi Dariye).

195. Subparagraphs 3 (a) to 3 (i) of article 46

3. Mutual legal assistance to be afforded in accordance with this article may be requested for any of the following purposes:

(a) Taking evidence or statements from persons;
(b) Effecting service of judicial documents;
(c) Executing searches and seizures, and freezing;
(d) Examining objects and sites;
(e) Providing information, evidentiary items and expert evaluations;
(f) Providing originals or certified copies of relevant documents and records, including government, bank, financial, corporate or business records;
(g) Identifying or tracing proceeds of crime, property, instrumentalities or other things for evidentiary purposes;
(h) Facilitating the voluntary appearance of persons in the requesting State Party;
(i) Any other type of assistance that is not contrary to the domestic law of the requested State Party;

Can your country afford the forms of mutual legal assistance listed in the provision above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
SECTION 6(K) EFCC ACT

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation of these measures, including court or other cases in which you have made or received a request for forms of mutual legal assistance listed in the provision under review.

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. FRN V Chief James Onanefe Ibori & Others FHC/ASB/1C/2009
2. FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA &
OTHERS (which were legal persons some of which were: Solomon & Peters Ltd; Santolina Investment Corporation Ltd; Pesal Nigeria Ltd; etc.) FHC/L/328C/2005
3. FRN V AWE ODESSA, ALL STATES TRUST BANK & OTHERS (connected to Chief Joshua Cibi Dariye).

196. Subparagraphs 3 (j) and 3 (k) of article 46

3. Mutual legal assistance to be afforded in accordance with this article may be requested for any of the following purposes:

... 

(j) Identifying, freezing and tracing proceeds of crime in accordance with the provisions of chapter V of this Convention;

(k) The recovery of assets, in accordance with the provisions of chapter V of this Convention.

Can your country afford the forms of mutual legal assistance listed in the provision above? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6(D), (J) AND (K) OF THE EFCC ACT 2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation of these measures, including court or other cases in which you have made or received a request for forms of mutual legal assistance listed in the provision under review.

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. FRN V CHIEF DIEPREYE SOLOMON PETER ALAMIEYESEIGHA & OTHERS (which were legal persons some of which were: Solomon & Peters Ltd; Santolina Investment Corporation Ltd; Pesal Nigeria Ltd; etc.) FHC/L/328C/2005.

2. FRN V TAFA ADEBAYO BALOGUN & OTHERS (Which were legal persons some of which were Yeboa Investment Limited; Caledonia Telecommunications Ltd; Olatrade Ltd; etc) FHC/ ABJ/CR/14/05.

3.FRN V Chief James Onanefe Ibori & Others FHC/ASB/1C/2009

197. Paragraph 4 of article 46

4. Without prejudice to domestic law, the competent authorities of a State Party may, without prior request,
transmit information relating to criminal matters to a competent authority in another State Party where they believe that such information could assist the authority in undertaking or successfully concluding inquiries and criminal proceedings or could result in a request formulated by the latter State Party to this Convention.

Is it possible for your country to transmit information as described above?

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)
SECTION 6(K) EFCC ACT

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related mutual legal assistance and other cases.

INFORMATION RELATING TO SUSPICIOUS FINANCIAL TRANSACTIONS ARE REGULARLY TRANSMITTED WITHOUT REQUEST THROUGH THE NIGERIAN FINANCIAL INTELLIGENCE UNIT TO OTHER FIUs

198. Paragraph 5 of article 46

5. The transmission of information pursuant to paragraph 4 of this article shall be without prejudice to inquiries and criminal proceedings in the State of the competent authorities providing the information. The competent authorities receiving the information shall comply with a request that said information remain confidential, even temporarily, or with restriction on its use. However, this shall not prevent the receiving State Party from disclosing in its proceedings information that is exculpatory to an accused person. In such a case, the receiving State Party shall notify the transmitting State Party prior to disclosure and, if so requested, consult with the transmitting State Party. If, in an exceptional case, advance notice is not possible, the receiving State Party shall inform the transmitting State Party of the disclosure without delay.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)
NO SPECIFIC LEGAL FRAMEWORK

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related mutual legal assistance and other cases.

THE FOLLOWING IS AN EXAMPLE OF A CASE IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

FRN V Chief James Onanefe Ibori & Others FHC/ASB/1C/2009
199. Paragraph 8 of article 46

8. States Parties shall not decline to render mutual legal assistance pursuant to this article on the ground of bank secrecy.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 13(4) MONEY LAUNDERING (PROHIBITION) ACT 2011
SECTION 34 EFCC ACT

ALREADY PASTED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including recent cases in which bank secrecy rules or issues did not impede effective mutual legal assistance

200. Subparagraph 9 (a) of article 46

9. (a) A requested State Party, in responding to a request for assistance pursuant to this article in the absence of dual criminality, shall take into account the purposes of this Convention, as set forth in article 1;

Is your country in compliance with this provision? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

NONE

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

201. Subparagraph 9 (b) of article 46

(b) States Parties may decline to render assistance pursuant to this article on the ground of absence of dual criminality. However, a requested State Party shall, where consistent with the basic concepts of its legal system, render assistance that does not involve coercive action. Such assistance may be refused when requests
involve matters of a de minimis nature or matters for which the cooperation or assistance sought is available under other provisions of this Convention;

**Is your country in compliance with this provision? (Check one answer.)**

(Y) Yes

**Please cite and attach the applicable policy(ies), practice(s) or other measure(s)**

Please explain what measures you consider to be coercive; please attach any available definitions or relevant legal texts

Please cite the text(s)

SECTION 6 (K) EFCC ACT 2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please explain what matters you consider to be of a de minimis nature; please attach any available definitions or relevant legal texts

Please provide examples of implementation and related mutual legal assistance and other cases

Please provide information on the types of non-coercive actions taken when rendering assistance in the absence of dual criminality

Please provide information on recent cases in which your country refused mutual legal assistance on the ground of absence of dual criminality

Please provide information on recent cases in which your request for mutual legal assistance was refused on the ground of absence of dual criminality

**202. Subparagraph 9 (c) of article 46**

(c) Each State Party may consider adopting such measures as may be necessary to enable it to provide a wider scope of assistance pursuant to this article in the absence of dual criminality.

**Has your country adopted measure(s) to implement the provision under review? (Check one answer.)**

(Y) Yes

**Please cite and attach the applicable policy(ies), practice(s), or other measure(s)**

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

CENTRAL AUTHORITY PROVIDES NECESSARY ASSISTANCE TO REQUESTING STATE PARTIES.

Please provide examples of implementation, including related court or other cases
203. Paragraph 10 of article 46

10. A person who is being detained or is serving a sentence in the territory of one State Party whose presence in another State Party is requested for purposes of identification, testimony or otherwise providing assistance in obtaining evidence for investigations, prosecutions or judicial proceedings in relation to offences covered by this Convention may be transferred if the following conditions are met:

(a) The person freely gives his or her informed consent;

(b) The competent authorities of both States Parties agree, subject to such conditions as those States Parties may deem appropriate.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

THIS IS A PRACTICE EVEN IN THE ABSENCE OF SPECIFIC LEGAL FRAMEWORK

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases.

204. Paragraph 11 of article 46

11. For the purposes of paragraph 10 of this article:

(a) The State Party to which the person is transferred shall have the authority and obligation to keep the person transferred in custody, unless otherwise requested or authorized by the State Party from which the person was transferred;

(b) The State Party to which the person is transferred shall without delay implement its obligation to return the person to the custody of the State Party from which the person was transferred as agreed beforehand, or as otherwise agreed, by the competent authorities of both States Parties;

(c) The State Party to which the person is transferred shall not require the State Party from which the person was transferred to initiate extradition proceedings for the return of the person;

(d) The person transferred shall receive credit for service of the sentence being served in the State from which he or she was transferred for time spent in the custody of the State Party to which he or she was transferred.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

THIS IS A PRACTICE EVEN IN THE ABSENCE OF A SPECIFIC LEGAL FRAMEWORK

Please attach the text(s)
205. Paragraph 12 of article 46

12. Unless the State Party from which a person is to be transferred in accordance with paragraphs 10 and 11 of this article so agrees, that person, whatever his or her nationality, shall not be prosecuted, detained, punished or subjected to any other restriction of his or her personal liberty in the territory of the State to which that person is transferred in respect of acts, omissions or convictions prior to his or her departure from the territory of the State from which he or she was transferred.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)

THIS IS A PRACTICE EVEN IN THE ABSENCE OF A SPECIFIC LEGAL FRAMEWORK

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

206. Paragraph 13 of article 46

13. Each State Party shall designate a central authority that shall have the responsibility and power to receive requests for mutual legal assistance and either to execute them or to transmit them to the competent authorities for execution. Where a State Party has a special region or territory with a separate system of mutual legal assistance, it may designate a distinct central authority that shall have the same function for that region or territory. Central authorities shall ensure the speedy and proper execution or transmission of the requests received. Where the central authority transmits the request to a competent authority for execution, it shall encourage the speedy and proper execution of the request by the competent authority. The Secretary-General of the United Nations shall be notified of the central authority designated for this purpose at the time each State Party deposits its instrument of ratification, acceptance or approval of or accession to this Convention. Requests for mutual legal assistance and any communication related thereto shall be transmitted to the central authorities designated by the States Parties. This requirement shall be without prejudice to the right of a State Party to require that such requests and communications be addressed to it through diplomatic channels and, in urgent circumstances, where the States Parties agree, through the International Criminal Police Organization, if possible.

Has your country established a central authority(ies) as described above? (Check one answer)
(Y) Yes

Please cite and attach the applicable arrangement(s) or measure(s)

Please cite the text(s)

2. THIS UNIT PROCESSES MLA REQUESTS AND INTERNATIONAL COOPERATION WITH COMPETENT AUTHORITIES I.E. ANTI-CORRUPTION AGENCIES AND OTHER LAW ENFORCEMENT AGENCIES

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

Please cite and attach the applicable measure(s) and language(s)

Please cite the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

Please provide examples of implementation

DATA ON MLA AND EXTRADITION ALREADY INCLUDED

If applicable and available, please provide recent court or other cases

207. Paragraph 14 of article 46

14. Requests shall be made in writing or, where possible, by any means capable of producing a written record, in a language acceptable to the requested State Party, under conditions allowing that State Party to establish authenticity. The Secretary-General of the United Nations shall be notified of the language or languages acceptable to each State Party at the time it deposits its instrument of ratification, acceptance or approval of or accession to this Convention. In urgent circumstances and where agreed by the States Parties, requests may be made orally but shall be confirmed in writing forthwith.

Is your country in compliance with this provision with regard to the communication of requests for mutual legal assistance? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s) and language(s)

Please cite the text(s)

NO SPECIFIC TEXT

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s)

Please provide examples of implementation

Has your country notified the Secretary-General of the United Nations as prescribed above? (Check one answer)

(Y) Yes

208. Paragraphs 15 and 16 of article 46
15. A request for mutual legal assistance shall contain:

(a) The identity of the authority making the request;

(b) The subject matter and nature of the investigation, prosecution or judicial proceeding to which the request relates and the name and functions of the authority conducting the investigation, prosecution or judicial proceeding;

(c) A summary of the relevant facts, except in relation to requests for the purpose of service of judicial documents;

(d) A description of the assistance sought and details of any particular procedure that the requesting State Party wishes to be followed;

(e) Where possible, the identity, location and nationality of any person concerned; and

(f) The purpose for which the evidence, information or action is sought.

16. The requested State Party may request additional information when it appears necessary for the execution of the request in accordance with its domestic law or when it can facilitate such execution.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s) and types of additional information you may need

Please cite the text(s)

NO SPECIFIC TEXT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related cases

209. Paragraph 17 of article 46

17. A request shall be executed in accordance with the domestic law of the requested State Party and, to the extent not contrary to the domestic law of the requested State Party and where possible, in accordance with the procedures specified in the request.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)

NO SPECIFIC TEXT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

28/08/2013 Nigeria UNCAC Page 181 of 230
Please provide information on requests executed in ways specified in the request other than those envisaged in your domestic law

210. Paragraph 18 of article 46

18. Whenever possible and consistent with fundamental principles of domestic law, when an individual is in the territory of a State Party and has to be heard as a witness or expert by the judicial authorities of another State Party, the first State Party may, at the request of the other, permit the hearing to take place by video conference if it is not possible or desirable for the individual in question to appear in person in the territory of the requesting State Party. States Parties may agree that the hearing shall be conducted by a judicial authority of the requesting State Party and attended by a judicial authority of the requested State Party.

Does your country permit hearings of individuals mentioned above to take place by video conference as described above? (Check one answer)
   (N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

211. Paragraph 19 of article 46

19. The requesting State Party shall not transmit or use information or evidence furnished by the requested State Party for investigations, prosecutions or judicial proceedings other than those stated in the request without the prior consent of the requested State Party. Nothing in this paragraph shall prevent the requesting State Party from disclosing in its proceedings information or evidence that is exculpatory to an accused person. In the latter case, the requesting State Party shall notify the requested State Party prior to the disclosure and, if so requested, consult with the requested State Party. If, in an exceptional case, advance notice is not possible, the requesting State Party shall inform the requested State Party of the disclosure without delay.

Is your country in compliance with this provision? (Check one answer)
   (Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
   NO SPECIFIC TEXT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases
212. Paragraph 20 of article 46

20. The requesting State Party may require that the requested State Party keep confidential the fact and substance of the request, except to the extent necessary to execute the request. If the requested State Party cannot comply with the requirement of confidentiality, it shall promptly inform the requesting State Party.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

NO SPECIFIC TEXT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and cases in which it was not possible to comply with the requirement of confidentiality

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. FRN V Chief James Onanefe Ibori & Others  FHC/ASB/1C/2009
2. FRN V Chief Diepreye Solomon Peter Alamieyeseigha  FHC/L/328C/2005.

213. Paragraph 21 of article 46

21. Mutual legal assistance may be refused:

(a) If the request is not made in conformity with the provisions of this article;

(b) If the requested State Party considers that execution of the request is likely to prejudice its sovereignty, security, ordre public or other essential interests;

(c) If the authorities of the requested State Party would be prohibited by its domestic law from carrying out the action requested with regard to any similar offence, had it been subject to investigation, prosecution or judicial proceedings under their own jurisdiction;

(d) If it would be contrary to the legal system of the requested State Party relating to mutual legal assistance for the request to be granted.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and/or other measure(s).

Please attach the text(s).
If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).
Please cite and attach the applicable law(s), policy (or policies), and/or other measure(s).
No specific text

If applicable and available, please provide information on court or other cases in which you refused mutual legal assistance.
If applicable and available, please provide information on other cases in which you were refused mutual legal assistance.

214. Paragraph 22 of article 46

22. States Parties may not refuse a request for mutual legal assistance on the sole ground that the offence is also considered to involve fiscal matters.

Is your country in compliance with this provision? (Check one answer.)
(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
The Extradition Act and EFCC Act which are the main enabling laws do not provide for such an exception.
Section 20 of the Extradition Act already pasted.
Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

215. Paragraph 23 of article 46

23. Reasons shall be given for any refusal of mutual legal assistance.

Is your country in compliance with this provision? (Check one answer)
(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
216. Paragraph 24 of article 46

24. The requested State Party shall execute the request for mutual legal assistance as soon as possible and shall take as full account as possible of any deadlines suggested by the requesting State Party and for which reasons are given, preferably in the request. The requesting State Party may make reasonable requests for information on the status and progress of measures taken by the requested State Party to satisfy its request. The requested State Party shall respond to reasonable requests by the requesting State Party on the status, and progress in its handling, of the request. The requesting State Party shall promptly inform the requested State Party when the assistance sought is no longer required.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

NO SPECIFIC TEXT. NIGERIA IS CURRENTLY DEVELOPING AN MLA MANUAL WHICH WILL SET TIMELINES AND OTHER SPECIFICATIONS.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related cases

DATA ON MLA ALREADY PROVIDED

Please provide information on the customary length of time between receiving requests for mutual legal assistance and responding to them

4 OUT OF 15 REQUESTS RECEIVED IN 2012 WERE CONCLUDED AS AT MAY 30TH 2013

217. Paragraph 25 of article 46

25. Mutual legal assistance may be postponed by the requested State Party on the ground that it interferes with an ongoing investigation, prosecution or judicial proceeding.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)
218. Paragraph 26 of article 46

26. Before refusing a request pursuant to paragraph 21 of this article or postponing its execution pursuant to paragraph 25 of this article, the requested State Party shall consult with the requesting State Party to consider whether assistance may be granted subject to such terms and conditions as it deems necessary. If the requesting State Party accepts assistance subject to those conditions, it shall comply with the conditions.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

NO SPECIFIC TEXT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, related cases, and ways in which they were handled

219. Paragraph 27 of article 46

27. Without prejudice to the application of paragraph 12 of this article, a witness, expert or other person who, at the request of the requesting State Party, consents to give evidence in a proceeding or to assist in an investigation, prosecution or judicial proceeding in the territory of the requesting State Party shall not be prosecuted, detained, punished or subjected to any other restriction of his or her personal liberty in that territory in respect of acts, omissions or convictions prior to his or her departure from the territory of the requested State Party. Such safe conduct shall cease when the witness, expert or other person having had, for a period of fifteen consecutive days or for any period agreed upon by the States Parties from the date on which he or she has been officially informed that his or her presence is no longer required by the judicial authorities, an opportunity of leaving, has nevertheless remained voluntarily in the territory of the requesting State Party or, having left it, has returned of his or her own free will.

Is your country in compliance with this provision? (Check one answer.)
(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

220. Paragraph 28 of article 46

28. The ordinary costs of executing a request shall be borne by the requested State Party, unless otherwise agreed by the States Parties concerned. If expenses of a substantial or extraordinary nature are or will be required to fulfil the request, the States Parties shall consult to determine the terms and conditions under which the request will be executed, as well as the manner in which the costs shall be borne.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or other measure(s)

Please cite the text(s)
NO SPECIFIC TEXT

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of arrangements related to such costs
NIGERIA CURRENTLY BEARS THE COSTS OF MLA REQUESTS FROM OTHER STATE PARTIES

221. Subparagraph 29 (a) of article 46

29. The requested State Party:
(a) Shall provide to the requesting State Party copies of government records, documents or information in its possession that under its domestic law are available to the general public;

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
NO SPECIFIC TEXT

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation
If available, please provide information on how such records, documents or information can be obtained and how they were provided to the requesting State Party

222. Subparagraph 29 (b) of article 46

29. The requested State Party:

... 

(b) May, at its discretion, provide to the requesting State Party in whole, in part or subject to such conditions as it deems appropriate, copies of any government records, documents or information in its possession that under its domestic law are not available to the general public.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

NO SPECIFIC TEXT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of cases where such information was provided.

223. Paragraph 30 of article 46

30. States Parties shall consider, as may be necessary, the possibility of concluding bilateral or multilateral agreements or arrangements that would serve the purposes of, give practical effect to, or enhance the provisions of this article.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable bilateral or multilateral agreement(s) or arrangement(s) or other measure(s)

Please cite the text(s)

DATA ON BILATERAL AND MULTILATERAL TREATIES ALREADY PROVIDED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
224. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(CAPICM) Capacity-building programmes for authorities responsible for international cooperation in criminal matters

(PLAN) Development of an action plan for implementation

(MOT) Model treaty(ies)

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. DFID
3. UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

47. Transfer of criminal proceedings

225. Article 47

States Parties shall consider the possibility of transferring to one another proceedings for the prosecution of
an offence established in accordance with this Convention in cases where such transfer is considered to be in the interests of the proper administration of justice, in particular in cases where several jurisdictions are involved, with a view to concentrating the prosecution.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

226. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(N) No

48. Law enforcement cooperation

227. Subparagraph 1 (a) of article 48

1. States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

(a) To enhance and, where necessary, to establish channels of communication between their competent authorities, agencies and services in order to facilitate the secure and rapid exchange of information concerning all aspects of the offences covered by this Convention, including, if the States Parties concerned deem it appropriate, links with other criminal activities;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTION 6 OF THE EFCC ACT 2004
2. SECTION 66(3) OF THE ICPC ACT 2000

TEXTS ALREADY PASTED ABOVE

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic,
Do you have a database through which information can be shared?
NO
Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. FRN V Chief James Onanefe Ibori & Others FHC/ASB/1C/2009
2. FRN V Chief Diepreye Solomon Peter Alamieyeseigha FHC/L/328C/2005.
3. FRN Erastus Akingbola ID/148C/2011; FHC/L/CS/2012
4. FRN V Cecilia Ibru FHC/L/CS/297C/09

If available, please provide examples of recent cases in which your law enforcement authorities have exchanged information with those of other State Parties for offences covered by this Convention (please describe the aspects of such offences covered by information exchanges)

EXAMPLES OF A RECENT CASE IN WHICH THIS PROVISION WAS IMPLEMENTED ARE

FRN Erastus Akingbola ID/148C/2011; FHC/L/CS/2012
FRN V Cecilia Ibru FHC/L/CS/297C/09

If applicable, please provide information on exchange of information for recent cases involving other criminal activities

228. Subparagraph 1 (b) of article 48

1. States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

   ... (b) To cooperate with other States Parties in conducting inquiries with respect to offences covered by this Convention concerning:

   (i) The identity, whereabouts and activities of persons suspected of involvement in such offences or the location of other persons concerned;

   (ii) The movement of proceeds of crime or property derived from the commission of such offences;

   (iii) The movement of property, equipment or other instrumentalities used or intended for use in the commission of such offences;
Has your country adopted the measure(s) described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable policy (or policies), law(s) and /or other measure(s).

Please cite and attach the applicable law(s), policy (or policies), and /or other measure(s).

SECTION 6 EFCC ACT 2004

ALREADY PASTED

Please attach the text(s).

If available, please attach the text(s) in any (other) official language(s) of the United Nations (Arabic, Chinese, English, French, Russian and/or Spanish).

Please provide examples of the successful implementation of measures adopted to comply with the provision under review and related court or other cases.

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. FRN V Chief James Onanefe Ibori & Others FHC/ASB/1C/2009
2. FRN V Chief Diepreye Solomon Peter Alamieyeseigha FHC/L/328C/2005.
3. FRN V Cecilia Ibru FHC/L/CS/297C/09

229. Subparagraph 1 (c) of article 48

1. States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

(c) To provide, where appropriate, necessary items or quantities of substances for analytical or investigative purposes;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6 EFCC ACT2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation

230. Subparagraph 1 (d) of article 48

1. States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

... 

(d) To exchange, where appropriate, information with other States Parties concerning specific means and methods used to commit offences covered by this Convention, including the use of false identities, forged, altered or false documents and other means of concealing activities;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
SECTION 6(G) AND (K) EFCC ACT 2004

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related analyses, reports or typologies related to means and methods used to commit offences established in accordance with the Convention

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

ADEWALE NURUDEEN: CASE NO. ID/78C/07
- A 56 year old female Gold Coast resident met a certain ‘Benson Lawson’ purported to be a 57 year old British Civil Engineer working in Nigeria on an dating site
- The victim sent $47,816 as medical fees to Nigeria for Benson said to be in coma
- Case was reported to EFCC in 2007 via the Queensland Police service
- The principal suspect was arrested through a controlled delivery of a FedEx package on in 2007. He was identified to be Adewale Nurudeen, a surveying and geo-informatics engineering University undergraduate
- The principal suspect was arrested and identified to be Adewale Nurudeen, a surveying and geo-informatics engineering University undergraduate
- Suspect was charged to the Lagos State High Court and was convicted to cumulative of 29 years imprisonment
• He was ordered to refund the money obtained and had so far repaid $5,900 and N514,212.10

• Money was sent to the victim through the Australian High Commission, Nigeria

BIKE JOHN NIYI. CASE NO. ID/141C/11
• 28 year old Bike John Niye falsely represented himself as ‘Toby Encore’ to a 57 year old lady in Avon
• He met her on singlesnet.com
• Victim stuffed a blackberry phone and cash sum of $40,020 in a teddy bear which was sent to the suspect in Lagos in May 2010
• Suspect arrested in a controlled delivery operation and found to have earlier collected another $25,000 from the same victim
• Suspect convicted to 17 years imprisonment by the Lagos State High Court

NOSAKHARE PETER IYEN. CASE NO. FHC/L/62C/06
• A Nigerian graduate of Computer Science registered with the - “Association of the Advancement of Criminal Activity” also known as Theft Services

- Uses screen name in the carder portal and has wide number of contacts within the criminal circle

- Posts his exploits and specialization on the Internet

- Suspect sent fake cheques to American victim who remitted the value of the cheques through Western Union to Nosa in Benin City and Lagos respectively

- EFCC in conjunction with undercover investigators of the USPIS arrested the suspect in Lagos.

- Suspect convicted to 5 years imprisonment in May 2013 by the Federal High Court

231. Subparagraph 1 (e) of article 48

1. States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

...
To facilitate effective coordination between their competent authorities, agencies and services and to promote the exchange of personnel and other experts, including, subject to bilateral agreements or arrangements between the States Parties concerned, the posting of liaison officers;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
SECTION 6 (J) (iii) EFCC ACT 2004

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation
THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

2. SOME NIGERIAN OFFICIALS HAVE BEEN SENT TO FBI FOR TRAINING

If applicable, please identify/describe the liaison officer positions within your law enforcement authorities

232. Subparagraph 1 (f) of article 48

1. States Parties shall cooperate closely with one another, consistent with their respective domestic legal and administrative systems, to enhance the effectiveness of law enforcement action to combat the offences covered by this Convention. States Parties shall, in particular, take effective measures:

   ... (f) To exchange information and coordinate administrative and other measures taken as appropriate for the purpose of early identification of the offences covered by this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
SECTION 6 EFCC ACT 2004

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation
233. Paragraph 2 of article 48

2. With a view to giving effect to this Convention, States Parties shall consider entering into bilateral or multilateral agreements or arrangements on direct cooperation between their law enforcement agencies and, where such agreements or arrangements already exist, amending them. In the absence of such agreements or arrangements between the States Parties concerned, the States Parties may consider this Convention to be the basis for mutual law enforcement cooperation in respect of the offences covered by this Convention. Whenever appropriate, States Parties shall make full use of agreements or arrangements, including international or regional organizations, to enhance the cooperation between their law enforcement agencies.

Has your country entered into bilateral or multilateral agreements or arrangements on direct cooperation with law enforcement agencies of other States parties? (Check one answer.)

(Y) Yes

Please cite and attach the applicable bilateral or multilateral agreement(s) or arrangement(s) or other measure(s)

Please cite the text(s)

THE EFCC, NDLEA AND NAPTIP HAVE SEVERALLY COOPERATED SUCCESSFULLY WITH LAW ENFORCEMENT AGENCIES IN OTHER COUNTRIES TO INVESTIGATE CASES OF TRANS-BORDER CRIMES WITHIN THEIR RESPECTIVE MANDATES.

THE EFCC HAS LAW ENFORCEMENT COOPERATION WITH THE U.K, USA, AUSTRALIA AND THE INTERPOL

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If applicable and available, please provide information on law enforcement cooperation provided or received making use of bilateral or multilateral agreements or arrangements, including international or regional organizations

Does your country consider this Convention as the basis for mutual law enforcement cooperation in respect of the offences covered by this Convention? (Check one answer)

(N) No

234. Paragraph 3 of article 48

3. States Parties shall endeavour to cooperate within their means to respond to offences covered by this Convention committed through the use of modern technology.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6(J) OF THE EFCC ACT

Please attach the text(s)
235. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(TECDB) Technological assistance (e.g. set-up and management of databases/information-sharing systems)

(CAPCLEC) Capacity-building programmes for authorities responsible for cross-border law enforcement cooperation

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU

UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

49. Joint investigations

236. Article 49
States Parties shall consider concluding bilateral or multilateral agreements or arrangements whereby, in relation to matters that are the subject of investigations, prosecutions or judicial proceedings in one or more States, the competent authorities concerned may establish joint investigative bodies. In the absence of such agreements or arrangements, joint investigations may be undertaken by agreement on a case-by-case basis. The States Parties involved shall ensure that the sovereignty of the State Party in whose territory such investigation is to take place is fully respected.

Has your country adopted and implemented the measures described above? (Check one answer)

(Y) Yes

Please cite and attach the applicable bilateral or multilateral agreement(s) or arrangement(s) or other measure(s)

Please cite the text(s)

SECTION 6 (G) AND (J) EFCC ACT 2004

SECTION 6 OF THE EFCC ACT READS

The Commission shall be responsible for -

(a) the enforcement and the due administration of the provisions of this Act;
(b) the investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, etc.;
(c) the co-ordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority;
(d) the adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related offences or the properties the value of which corresponds to such proceeds;
(e) the adoption of measures to eradicate the commission of economic and financial crimes;
(f) the adoption of measures which includes coordinated preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes;
(g) the facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes;
(h) the examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved;
(i) the determination of the extent of financial loss and such other losses by government, private individuals or organizations;
(j) collaborating with government bodies both within and outside Nigeria carrying on functions wholly or in part analogous with those of the Commission concerning -
   (i) the identification, determination, of the whereabouts and activities of persons suspected of being involved in economic and financial crimes,
   (ii) the movement of proceeds or properties derived from the commission of economic and financial and other related crimes;
   (iii) the exchange of personnel or other experts,
   (iv) the establishment and maintenance of a system for monitoring international economic and financial crimes in order to identify suspicious transactions and persons involved,
   (v) maintaining data, statistics, records and reports on person, organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes;
   (vi) undertaking research and similar works with a view to determining the manifestation, extent, magnitude, and effects of economic and financial crimes and advising government on appropriate intervention measures for combating same
(k) dealing with matters connected with the extradition, deportation and mutual legal or other assistance between Nigeria and any other country involving Economic and Financial Crimes;

(l) The collection of all reports relating suspicious financial transactions, analyse and disseminate to all relevant Government agencies;

(m) taking charge of, supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offenses connected with or relating to economic and financial crimes;

(n) the coordination of all existing economic and financial crimes, investigating units in Nigeria;

(o) maintaining a liaison with office of the Attorney-General of the Federation, the Nigerian Customs Service, the Immigration and Prison Service Board, the Central Bank of Nigeria, the Nigeria Deposit Insurance Corporation, the National Drug Law Enforcement Agency, all government security and law enforcement agencies and such other financial supervisory institutions in the eradication of economic and financial crimes;

(p) carrying out and sustaining rigorous public and enlightenment campaign against economic and financial crimes within and outside Nigeria and;

(q) carrying out such other activities as are necessary or expedient for the full discharge of all or any of the functions conferred on it under this Act.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

IBORI
ALAMIESEIGHA
CECILIA IBRU
DARIYE
AKINGBOLA

CITATION FOR ALL THESE CASES ARE ALREADY PROVIDED

If available, please provide information on all joint investigations and joint investigative bodies

FBI
METROPOLITAN POLICE
INTER POL

237. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

- (BEST) Summary of good practices/lessons learned
- (PLAN) Development of an action plan for implementation
- (CAPCLEC) Capacity-building programmes for authorities responsible for cross-border law enforcement cooperation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
   UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

50. Special investigative techniques

238. Paragraph 1 of article 50

1. In order to combat corruption effectively, each State Party shall, to the extent permitted by the basic principles of its domestic legal system and in accordance with the conditions prescribed by its domestic law, take such measures as may be necessary, within its means, to allow for the appropriate use by its competent authorities of controlled delivery and, where it deems appropriate, other special investigative techniques, such as electronic or other forms of surveillance and undercover operations, within its territory, and to allow for the admissibility in court of evidence derived therefrom.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6(F) EFCC ACT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

If available, please provide information on recent cases in which controlled delivery or other special investigative techniques have been used and admitted in court
If available, please provide related statistical data on number of investigations, prosecutions and convictions/acquittals. Please provide per annum figures, as available.

239. Paragraph 2 of article 50

2. For the purpose of investigating the offences covered by this Convention, States parties are encouraged to conclude, when necessary, appropriate bilateral or multilateral agreements or arrangements for using such special investigative techniques in the context of cooperation at the international level. Such agreements or arrangements shall be concluded and implemented in full compliance with the principle of sovereign equality of States and shall be carried out strictly in accordance with the terms of those agreements or arrangements.

**Is your country in compliance with this provision? (Check one answer.)**

(Y) Yes

*Please cite and attach the applicable bilateral or multilateral agreement(s) or arrangement(s) or other measure(s)*

Please cite the text(s)

DATA ON BILATERAL AND MULTI-LATERAL TREATIES ALREADY PROVIDED

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information on recent cases in which bilateral or multilateral agreements or arrangements have facilitated the use of special investigative techniques

Please provide examples of implementation

240. Paragraph 3 of article 50

3. In the absence of an agreement or arrangement as set forth in paragraph 2 of this article, decisions to use such special investigative techniques at the international level shall be made on a case-by-case basis and may, when necessary, take into consideration financial arrangements and understandings with respect to the exercise of jurisdiction by the States Parties concerned.

**Has your country adopted and implemented the measures described above? (Check one answer)**

(Y) Yes

*Please cite and attach the applicable measure(s) or policy(ies)*

Please cite the text(s)

DATA ALREADY PROVIDED

In addition the EFCC on a case by case basis collaborated with Niger and Zambia for the investigation of major corruption cases with good results.
Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including instances when decisions to use special investigative techniques at the international level were made on a case-by-case basis

241. Paragraph 4 of article 50

4. Decisions to use controlled delivery at the international level may, with the consent of the States Parties concerned, include methods such as intercepting and allowing the goods or funds to continue intact or be removed or replaced in whole or in part.

Has your country adopted and implemented the measures described above? (Check one answer)
(Y) Yes

Please cite and attach the applicable measure(s)
Please cite the text(s)
NO SPECIFIC TEXTS
Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of cases and attach case law if available
If available, please provide related statistical data. Please provide per annum figures, as available

242. Technical Assistance
The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)
(INTACO) Inter-agency co-ordination
(MYSYS) Specificities in our legal system
(LISPT) Limited awareness of state-of-the-art special investigative techniques
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
(CAPSPT) Capacity-building programmes for authorities responsible for designing and managing the use of special investigative techniques
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

V. Asset recovery

52. Prevention and detection of transfers of proceeds of crime

243. Paragraph 1 of article 52

1. Without prejudice to article 14 of this Convention, each State Party shall take such measures as may be necessary, in accordance with its domestic law, to require financial institutions within its jurisdiction to verify the identity of customers, to take reasonable steps to determine the identity of beneficial owners of funds deposited into high-value accounts and to conduct enhanced scrutiny of accounts sought or maintained by or on behalf of individuals who are, or have been, entrusted with prominent public functions and their family members and close associates. Such enhanced scrutiny shall be reasonably designed to detect suspicious transactions for the purpose of reporting to competent authorities and should not be so construed as to discourage or prohibit financial institutions from doing business with any legitimate customer.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies), law(s) or other measure(s) and threshold amount above which these apply

Please attach the text(s)

Please cite the text(s)

1. MONEY LAUNDERING (PROHIBITION) ACT 2011
2. CENTRAL BANK OF NIGERIA GUIDELINES ON ANTI-MONEY LAUNDERING /COMBATTING THE FINANCING OF TERRORISM
3. NATIONAL INSURANCE COMMISSION (NAICOM) GUIDELINES ON ANTI-MONEY LAUNDERING
4. FINANCIAL ACTION TASK FORCE (FATF) RECOMMENDATION 6

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation

1. Banks and other financial institutions are actively implementing the know your customer (KYC) and know your customers business (KYCB) measures.
2. The NFIU uses the guidelines effectively in their work and this has led to the investigation and prosecution of high profile cases leading to convictions.
3. The Central Bank of Nigeria (CBN) has also sanctioned some banks for violation of the guidelines.

Do these measures apply equally to all types of financial institutions (e.g., banks, money service businesses, money transfer service providers, bureaux de change, brokerages, mutual funds, mortgage providers, casinos, etc.)? Please outline current provisions regarding nominee accounts.

YES.

How do you promote compliance?

1. All financial institutions are implementing the guidelines i.e., KYC and KYCB.
2. Designated non-financial institutions (DNFIs) are also implementing the guidelines and filing currency transactions reports (CTRs) and suspicious transaction reports (STRs).
3. Regular trainings are conducted for financial institutions by NFIU and the special control unit against money-laundering (SCUML).
4. NFIU, and CBN engage in risk-based spot and routine checks on DNFIs and DNFIs.
5. The CBN recently issued a guideline to ensure compliance of the DNFIs with the reporting requirements by requiring their compulsory registration with SCUML.
6. A presidential committee on FATF has been set up to conduct a risk assessment on money laundering and terrorist financing.

What sanctions, if any, are provided for non-compliance?

1. Term of imprisonment ranging from 2-10 years under the money laundering act 2011.
2. Fines ranging from two hundred and fifty thousand naira to fifty million naira plus imprisonment.
3. Personal liability of directors of corporate entities.
4. Winding up and forfeiture of assets for corporate bodies.
5. Withdrawal of operating licences.

If available, please provide statistical or other information on suspicious activities/transactions reported in connection with politically exposed persons (PEPs) and on cases of non-compliance.

Please provide per annum figures, as available.

Statistical information in respect of PEPs are as follows;

244. Subparagraph 2 (a) of article 52

2. In order to facilitate implementation of the measures provided for in paragraph 1 of this article, each State Party, in accordance with its domestic law and inspired by relevant initiatives of regional, interregional and multilateral organizations against money-laundering, shall:

(a) Issue advisories regarding the types of natural or legal person to whose accounts financial institutions within its jurisdiction will be expected to apply enhanced scrutiny, the types of accounts and transactions to which to pay particular attention and appropriate account-opening, maintenance and record-keeping measures to take concerning such accounts; and

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. CBN Guidelines which requires enhanced security on PEP accounts
2. NFIU Regulatory Oversight Operational Manual

Please attach the text(s)
How often are advisories issued?
Please provide examples of implementation

1. Financial Institutions in Nigeria actively implement the KYC and KYCB Principles
2. The NFIU uses the AML solution for scrutiny and investigation of suspicious accounts
3. The NFIU also maintains a watch list of domestic accounts.

If available, please attach relevant sample advisories or guidelines

If the advisories are publicly available, how can they be obtained?

245. Subparagraph 2 (b) of article 52

2. In order to facilitate implementation of the measures provided for in paragraph 1 of this article, each State Party, in accordance with its domestic law and inspired by relevant initiatives of regional, interregional and multilateral organizations against money-laundering, shall:

... (b) Where appropriate, notify financial institutions within its jurisdiction, at the request of another State Party or on its own initiative, of the identity of particular natural or legal persons to whose accounts such institutions will be expected to apply enhanced scrutiny, in addition to those whom the financial institutions may otherwise identify.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)
(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
1. Section 6 and 13 of the Money Laundering (Prohibition) Act 2011
2. CBN Guidelines
3. NAICOM Guidelines
4. Securities and Exchange Commission Guidelines

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

If available, please provide information on such requests made by another State Party and the ways in which those requests were handled/successfully fulfilled

246. Paragraph 3 of article 52

3. In the context of paragraph 2 (a) of this article, each State Party shall implement measures to ensure that its
financial institutions maintain adequate records, over an appropriate period of time, of accounts and transactions involving the persons mentioned in paragraph 1 of this article, which should, as a minimum, contain information relating to the identity of the customer as well as, as far as possible, of the beneficial owner.

**Has your country adopted measure(s) to implement the provision under review? (Check one answer.)**

(Y) Yes

**Please cite and attach the applicable measure(s).**

Please cite the text(s)

SECTION 7 MONEY LAUNDERING (PROHIBITION) ACT 2011

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide information on sanctions provided in cases of non-compliance.

Please specify the period of time for which different types of institutions must maintain such records.

Please provide examples of implementation

---

**247. Paragraph 4 of article 52 (part 1)**

4. With the aim of preventing and detecting transfers of proceeds of offences established in accordance with this Convention, each State Party shall implement appropriate and effective measures to prevent, with the help of its regulatory and oversight bodies, the establishment of banks that have no physical presence and that are not affiliated with a regulated financial group...

**Has your country adopted measure(s) to implement the provision under review? (Check one answer.)**

(Y) Yes

**Please cite and attach the applicable rule(s) or measure(s)**

Please cite the text(s)

1. CENTRAL BANK 2007
2. BANK AND OTHER FINANCIAL INSTITUTIONS ACT CAP 25 LFN 1990

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

BANKING BUSINESS IS STRICTLY REGULATED AND CANNOT EXIST WITHOUT PHYSICAL BUSINESS AND IN COMPLIANCE WITH STRICT GUIDELINES.

Please outline regulatory arrangements for the prevention of the establishment of banks that have no physical presence and that are not affiliated with a regulated financial group.
248. Paragraph 4 of article 52 (part 2)

4. … Moreover, States Parties may consider requiring their financial institutions to refuse to enter into or continue a correspondent banking relationship with such institutions and to guard against establishing relations with foreign financial institutions that permit their accounts to be used by banks that have no physical presence and that are not affiliated with a regulated financial group.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s).

Please cite the text(s)

CBN GUIDELINES PROVIDE THAT CORRESPONDENT BANKS FOR NIGERIAN BANKS MUST BE AML/CFT COMPLIANT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

249. Paragraph 5 of article 52

5. Each State Party shall consider establishing, in accordance with its domestic law, effective financial disclosure systems for appropriate public officials and shall provide for appropriate sanctions for non-compliance. Each State Party shall also consider taking such measures as may be necessary to permit its competent authorities to share that information with the competent authorities in other States Parties when necessary to investigate, claim and recover proceeds of offences established in accordance with this Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s).

Please cite the text(s)

1. SECTION 11 OF THE CODE OF CONDUCT FOR PUBLIC OFFICERS PART 1, FIFTH SCHEDULE OF THE 1999 CONSTITUTION

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Are financial disclosures by public officials publicly available? If so, how can they be obtained?

NO

If available, please provide information on instances where sanctions have been imposed for non-
If available, please provide information on instances where sanctions have been imposed for non-compliance FROM 200---TO 200---THE CODE OF CONDUCT BUREAU HAS PROSECUTED THE FOLLOWING NUMBER OF PUBLIC OFFICERS FOR NON-COMPLIANCE WITH THE ASSET DECLARATION REGIMEN.

Please provide examples of implementation

1. ALL PUBLIC SERVANTS ELECTED AND APPOINTED PUBLIC OFFICERS DECLARE THEIR ASSETS ON ASSUMPTION OF OFFICE, EVERY FOUR YEARS THEREAFTER, AND ON VACATION OF OFFICE.

Please explain which categories of public officials are subject to such measures

1. EVERY PERSON EMPLOYED IN THE PUBLIC SERVICE OF THE FEDERATION
2. ALL ELECTED OFFICIALS INCLUDING THE PRESIDENT, VICE PRESIDENT, GOVERNORS OF STATES, DEPUTY GOVERNORS, MEMBERS OF THE FEDERAL AND STATE HOUSES OF ASSEMBLY AND MEMBERS OF LOCAL GOVERNMENT COUNCILS.

250. Paragraph 6 of article 52

6. Each State Party shall consider taking such measures as may be necessary, in accordance with its domestic law, to require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship to appropriate authorities and to maintain appropriate records related to such accounts. Such measures shall also provide for appropriate sanctions for non-compliance.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s).

Please cite the text(s)

SECTION 7 OF THE CODE OF CONDUCT BUREAU AND TRIBUNAL ACT PROVIDES AS FOLLOWS:
"ANY PUBLIC OFFICER SPECIFIED IN THE SECOND SCHEDULE TO THIS ACT OR ANY OTHER PERSONS AS THE PRESIDENT MAY FROM TIME TO TIME, BY ORDER PRESCRIBE, SHALL NOT MAINTAIN OR OPERATE A BANK ACCOUNT IN ANY COUNTRY OUTSIDE NIGERIA."

THE EFFECT OF THIS PROVISION IS THAT ALL PUBLIC SERVANTS - ELECTED AND APPOINTED ARE PROHIBITED FROM MAINTAINING FOREIGN ACCOUNTS.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please explain which categories of public officials are subject to such measures.

1. ALL CIVIL SERVANTS
2. ALL ELECTED AND APPOINTED OFFICIALS

Please provide examples of implementation

Are records of such accounts publicly available? If so, how can they be obtained?

If available, please provide information on cases in which sanctions have been imposed for non-compliance.

Are there cases in which the investigation of such accounts led to charges or convictions for offences established in accordance with this Convention?

251. Technical Assistance
The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(INTACO) Inter-agency co-ordination
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)
(LIFD) Limited awareness of state-of-the-art financial disclosure/verification systems

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned
(MOAV) Model advisories
(CAPFD) Capacity-building programmes for authorities responsible for establishing and managing financial disclosure and verification systems
(EXAML) On-site assistance by an anti-corruption/money-laundering expert
(CAPCML) Capacity-building programmes for authorities dedicated to combating money-laundering
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

53. Measures for direct recovery of property

252. Subparagraph (a) of article 53

Each State Party shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit another State Party to initiate civil action in its courts to establish title to or ownership of property acquired through the commission of an offence established in accordance with this Convention;
Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(P) Yes, in part

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. THE NIGERIAN JURISPRUDENCE RECOGNIZES OTHER COUNTRIES AS LEGAL PERSONS WHO CAN INSTITUTE ACTIONS IN COURTS TO ESTABLISH TITLE TO PROPERTY.
2. SECTION 113-117(A) OF THE CRIMINAL CODE ACT EMPOWERS A MAGISTRATE COURT TO MAKE ORDERS FOR DISPOSAL OF PROPERTY INCLUDING DELIVERY TO ANY PERSON APPEARING TO BE ENTITLED TO THE POSSESSION OF THE PROPERTY REGARDING WHICH AN OFFENCE HAS BEEN COMMITTED.

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure full compliance with the provision under review.

253. Subparagraph (b) of article 53

Each State Party shall, in accordance with its domestic law:

... (b) Take such measures as may be necessary to permit its courts to order those who have committed offences established in accordance with this Convention to pay compensation or damages to another State Party that has been harmed by such offences; and

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

254. Subparagraph (c) of article 53

Each State Party shall, in accordance with its domestic law:

... (c) Take such measures as may be necessary to permit its courts or competent authorities, when having to
decide on confiscation, to recognize another State Party’s claim as a legitimate owner of property acquired through the commission of an offence established in accordance with this Convention.

*Has your country adopted measure(s) to implement the provision under review? (Check one answer.)*

(Y) Yes

*Please cite and attach the applicable measure(s)*

Please cite the text(s)

THE ADVANCE FEE FRAUD ACT 2006

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

*Please provide examples of implementation, including related court or other cases*

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

1. IN THE BRAZILLIAN BANK CASE, THE INTEREST OF THE BRAZILLIAN OWNERS WAS DULY ACKNOWLEDGED AND THEY WERE MADE BENEFICIARIES OF THE CONFISCATED ASSETS TO THE TUNE OF $242,000,000

CITATION FOR NWUDES CASE

255. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

*Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)*

(Y) Yes

*Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)*

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

*Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)*

(CAPREL) Capacity-building programmes for relevant authorities

(BEST) Summary of good practices/lessons learned

(PLAN) Development of an action plan for implementation

*Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)*

(Y) Yes
UNODC/EU

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

54. Mechanisms for recovery of property through international cooperation in confiscation

256. Subparagraph 1 (a) of article 54

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit its competent authorities to give effect to an order of confiscation issued by a court of another State Party;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTIONS 20-22 EFCC ACT 2004
2. SECTION 46 ICPC ACT 2000

THE FOLLOWING ARE EXAMPLES OF BILATERAL AND MULTI-LATERAL TREATIES SIGNED BY NIGERIA TO FACILITATE IMPLEMENTATION MLA

1. TREATY WITH THE USA
2. TREATY WITH SWITZERLAND
3. COMMONWEALTH MUTUAL LEGAL ASSISTANCE ACT ON CRIMINAL MATTERS
4. ECOWAS PROTOCOL ON CRIMINAL MATTERS

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

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257. Subparagraph 1 (b) of article 54

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:
(b) Take such measures as may be necessary to permit its competent authorities, where they have jurisdiction, to order the confiscation of such property of foreign origin by adjudication of an offence of money-laundering or such other offence as may be within its jurisdiction or by other procedures authorized under its domestic law; and

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
1. ADVANCE FEE FRAUD ACT 2006
2. SECTION 17 MONEY LAUNDERING PROHIBITION ACT 2011
3. SECTION 24(B) EFCC ACT 2011

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

EFCC TO PROVIDE CASES

258. Subparagraph 1 (c) of article 54

1. Each State Party, in order to provide mutual legal assistance pursuant to article 55 of this Convention with respect to property acquired through or involved in the commission of an offence established in accordance with this Convention, shall, in accordance with its domestic law:

... (c) Consider taking such measures as may be necessary to allow confiscation of such property without a criminal conviction in cases in which the offender cannot be prosecuted by reason of death, flight or absence or in other appropriate cases.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

THE LAW AT PRESENT DOES NOT PERMIT FORFEITURE WITHOUT CRIMINAL CONVICTION

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

259. Subparagraph 2 (a) of article 54
2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2
of article 55 of this Convention, shall, in accordance with its domestic law:

(a) Take such measures as may be necessary to permit its competent authorities to freeze or seize property
upon a freezing or seizure order issued by a court or competent authority of a requesting State Party that
provides a reasonable basis for the requested State Party to believe that there are sufficient grounds for taking
such actions and that the property would eventually be subject to an order of confiscation for purposes of
paragraph 1 (a) of this article;

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTIONS 6(D), 6(J), 25 ,26  28 EFCC ACT 2004
2. SECTION 45 ICPC ACT 2000

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic,
Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

EFCC TO PROVIDE AN EXAMPLE

260. Subparagraph 2 (b) of article 54

2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2
of article 55 of this Convention, shall, in accordance with its domestic law:

... (b) Take such measures as may be necessary to permit its competent authorities to freeze or seize property
upon a request that provides a reasonable basis for the requested State Party to believe that there are sufficient
grounds for taking such actions and that the property would eventually be subject to an order of confiscation
for purposes of paragraph 1 (a) of this article; and

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTION ----EFCC ACT 2004
2. SECTION ---ICPC ACT 2000

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic,
Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases
261. Subparagraph 2 (c) of article 54

2. Each State Party, in order to provide mutual legal assistance upon a request made pursuant to paragraph 2 of article 55 of this Convention, shall, in accordance with its domestic law:

... (c) Consider taking additional measures to permit its competent authorities to preserve property for confiscation, such as on the basis of a foreign arrest or criminal charge related to the acquisition of such property.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION ----EFCC ACT 2004 (CITE ABOVE)

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation, including related court or other cases

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH THE ABOVE PROVISION HAS BEEN APPLIED:

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262. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(CAPREL) Capacity-building programmes for relevant authorities

(BEST) Summary of good practices/lessons learned
(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)
(Y) Yes

Who provides such assistance?
UNODC/EU

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

55. International cooperation for purposes of confiscation

263. Subparagraph 1 (a) of article 55

1. A State Party that has received a request from another State Party having jurisdiction over an offence established in accordance with this Convention for confiscation of proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention situated in its territory shall, to the greatest extent possible within its domestic legal system:

(a) Submit the request to its competent authorities for the purpose of obtaining an order of confiscation and, if such an order is granted, give effect to it; or

Is your country in compliance with this provision? (Check one answer.)
(Y) Yes

Please cite and attach the applicable measure(s).

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please cite the text(s) and explain how received requests are processed

1. section 6(d) AND 6 (J) OF THE ECONOMIC AND FINANCIAL CRIMES (ESTABLISHMENT) ACT 2004
2. SECTIONS 44 AND 45 ICPC ACT

Please attach the text(s)

Please provide examples of implementation

AN EXAMPLE IN WHICH THE EFCC HAS CONFISCATED PROPERTY AND OTHER INSTRUMENTALITIES OF CRIME UPON REQUEST FROM ANOTHER STATE PARTY IS AS FOLLOWS:-------------------------------------

If available, please provide information on the received requests that have resulted in an order for confiscation and, if such an order has been granted, on the orders which have been given effect

264. Subparagraph 1 (b) of article 55

1. A State Party that has received a request from another State Party having jurisdiction over an offence
established in accordance with this Convention for confiscation of proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention situated in its territory shall, to the greatest extent possible within its domestic legal system:

... 

(b) Submit to its competent authorities, with a view to giving effect to it to the extent requested, an order of confiscation issued by a court in the territory of the requesting State Party in accordance with articles 31, paragraph 1, and 54, paragraph 1 (a), of this Convention insofar as it relates to proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, situated in the territory of the requesting State Party.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. SECTION 6(D) EFCC ACT 2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING IS AN EXAMPLE WHERE THE CONFISCATION IS BASED ON A COURT ORDER FROM A REQUESTING STATE PARTY

If available, please provide information on requests submitted to your competent authorities in response to a request for an order of confiscation issued by a court of another country

265. Paragraph 2 of article 55

2. Following a request made by another State Party having jurisdiction over an offence established in accordance with this Convention, the requested State Party shall take measures to identify, trace and freeze or seize proceeds of crime, property, equipment or other instrumentalities referred to in article 31, paragraph 1, of this Convention for the purpose of eventual confiscation to be ordered either by the requesting State Party or, pursuant to a request under paragraph 1 of this article, by the requested State Party.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

SECTION 6(D) AND (J) OF TEH EFCC ACT 2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
Please provide examples of implementation, including related court or other cases
THE BRAZILLIAN CASE-(EFCC TO PROVIDE CITATION ETC)

266. Subparagraph 3 (a) of article 55

3. The provisions of article 46 of this Convention are applicable, mutatis mutandis, to this article. In addition to the information specified in article 46, paragraph 15, requests made pursuant to this article shall contain:

(a) In the case of a request pertaining to paragraph 1 (a) of this article, a description of the property to be confiscated, including, to the extent possible, the location and, where relevant, the estimated value of the property and a statement of the facts relied upon by the requesting State Party sufficient to enable the requested State Party to seek the order under its domestic law;

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

THE ECONOMIC AND FINANCIAL CRIMES COMMISSION ACT 2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING IS AN EXAMPLE OF A CASE IN WHICH THIS ARTICLE WAS IMPLEMENTED

*******************************************************************************

267. Subparagraph 3 (b) of article 55

3. The provisions of article 46 of this Convention are applicable, mutatis mutandis, to this article. In addition to the information specified in article 46, paragraph 15, requests made pursuant to this article shall contain:

(b) In the case of a request pertaining to paragraph 1 (b) of this article, a legally admissible copy of an order of confiscation upon which the request is based issued by the requesting State Party, a statement of the facts and information as to the extent to which execution of the order is requested, a statement specifying the measures taken by the requesting State Party to provide adequate notification to bona fide third parties and to ensure due process and a statement that the confiscation order is final;

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

THE ECONOMIC AND FINANCIAL CRIMES (ESTABLISHMENT)ACT 2004

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268. Subparagraph 3 (c) of article 55

3. The provisions of article 46 of this Convention are applicable, mutatis mutandis, to this article. In addition to the information specified in article 46, paragraph 15, requests made pursuant to this article shall contain:

(c) In the case of a request pertaining to paragraph 2 of this article, a statement of the facts relied upon by the requesting State Party and a description of the actions requested and, where available, a legally admissible copy of an order on which the request is based.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

THE EFCC ACT 2004

SECTIONS 44 AND 45 ICPC ACT

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

269. Paragraph 5 of article 55

5. Each State Party shall furnish copies of its laws and regulations that give effect to this article and of any subsequent changes to such laws and regulations or a description thereof to the Secretary-General of the United Nations.

Has your country furnished copies of its laws to the Secretary-General of the United Nations as prescribed above? (Check one answer)

(N) No

Please attach the text(s)

The Secretary-General would be grateful if Governments would send the aforementioned information to the Chief, Treaty Section, Office of Legal Affairs, Room M-13002, United Nations, 380 Madison Ave, New York, NY 10017 and copy the Secretary of the Conference of the States...
270. Paragraph 6 of article 55

6. If a State Party elects to make the taking of the measures referred to in paragraphs 1 and 2 of this article conditional on the existence of a relevant treaty, that State Party shall consider this Convention the necessary and sufficient treaty basis.

Does your country make cooperation for purposes of confiscation conditional on the existence of a treaty? (Check one answer)
(N) No

Does your country rely on the Convention as legal basis for cooperation? (Check one answer)
(N) No

271. Paragraph 7 of article 55

7. Cooperation under this article may also be refused or provisional measures lifted if the requested State Party does not receive sufficient and timely evidence or if the property is of a de minimis value.

Does your country’s legal system recognize any ground for refusal? (Check one answer)
(X) Information not available

THERE IS NO INFORMATION ON THIS ISSUE

272. Paragraph 8 of article 55

8. Before lifting any provisional measure taken pursuant to this article, the requested State Party shall, wherever possible, give the requesting State Party an opportunity to present its reasons in favour of continuing the measure.

Is your country in compliance with this provision? (Check one answer.)
(Y) Yes

INFORMATION IS NOT AVAILABLE

Please cite and attach the applicable measure(s)

Please cite the text(s)
NO SPECIFIC TEST

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).
If available, please provide information on recent cases in which a requesting State Party has been given the opportunity to present its reasons in favour of continuing a provisional measure before it is lifted.

273. Paragraph 9 of article 55

9. The provisions of this article shall not be construed as prejudicing the rights of bona fide third parties.

Does your country’s legislation provide for protection of bona fide third parties in the context of international cooperation for purposes of confiscation? (Check one answer)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
SECTION 25(A)(I), (II), AND (III) OF THE EFCC ACT

Please attach the text(s)
If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related cases

THE FOLLOWING IS AN EXAMPLE WHERE THIS PROVISION HAS BEEN IMPLEMENTED ---------------------

274. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc.)

(MYSYS) Specificities in our legal system

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(PLAN) Development of an action plan for implementation

(BEST) Summary of good practices/lessons learned
(CAPREL) Capacity-building programmes for relevant authorities

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

1. UNODC/EU
2. DFID
3. UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

56. Special cooperation

275. Article 56

Without prejudice to its domestic law, each State Party shall endeavour to take measures to permit it to forward, without prejudice to its own investigations, prosecutions or judicial proceedings, information on proceeds of offences established in accordance with this Convention to another State Party without prior request, when it considers that the disclosure of such information might assist the receiving State Party in initiating or carrying out investigations, prosecutions or judicial proceedings or might lead to a request by that State Party under this chapter of the Convention.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

EGMONT GROUP REQUIREMENTS

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related cases

THE FOLLOWING ARE EXAMPLES OF INSTANCES WHERE THIS PROVISION HAS BEEN IMPLEMENTED-------------------
NFIU TO PROVIDE INFORMATION

276. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

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Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(CAPREL) Capacity-building programmes for relevant authorities
(PLAN) Development of an action plan for implementation
(BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

UNODC/EU
DFID
THE WORLD BANK
UNITED STATES EMBASSY

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

(Y) Yes

57. Return and disposal of assets

277. Paragraph 1 of article 57

1. Property confiscated by a State Party pursuant to article 31 or 55 of this Convention shall be disposed of, including by return to its prior legitimate owners, pursuant to paragraph 3 of this article, by that State Party in accordance with the provisions of this Convention and its domestic law.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)

1. ADVANCE FEE FRAUD ACT 2006
2. ECONOMIC AND FINANCIAL CRIMES(ESTABLISHMENT) ACT 2004

Please attach the text(s)
278. Paragraph 2 of article 57

2. Each State Party shall adopt such legislative and other measures, in accordance with the fundamental principles of its domestic law, as may be necessary to enable its competent authorities to return confiscated property, when acting on the request made by another State Party, in accordance with this Convention, taking into account the rights of bona fide third parties.

Has your country adopted measure(s) to implement the provision under review? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
ADVANCE FEE FRAUD ACT 2006

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE FOLLOWING IS AN EXAMPLE WHERE CONFISCATED PROPEOETY HAS BEEN RETURNED TO ANOTHER STATE PARTY---------------------------

NWUDE CASE

If available, please provide information on cases and total monetary value of confiscated property(ies) confiscated, which have been returned when acting on the request of another State P

EFCC TO PROVIDE DETAILS

279. Subparagraph 3 (a) of article 57

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

(a) In the case of embezzlement of public funds or of laundering of embezzled public funds as referred to in articles 17 and 23 of this Convention, when confiscation was executed in accordance with article 55 and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party;
Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable policy(ies) or measure(s):

Please cite the text(s)
ADVANCE FEE FRAUD ACT 2006
Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information on cases and total monetary value of confiscated property(ies), in the case of embezzlement of public funds or of laundering of embezzled public funds, which have been returned to a requesting State Party.

Please provide examples of implementation
NWUDE CASE

280. Subparagraph 3 (b) of article 57

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

... 
(b) In the case of proceeds of any other offence covered by this Convention, when the confiscation was executed in accordance with article 55 of this Convention and on the basis of a final judgement in the requesting State Party, a requirement that can be waived by the requested State Party, return the confiscated property to the requesting State Party, when the requesting State Party reasonably establishes its prior ownership of such confiscated property to the requested State Party or when the requested State Party recognizes damage to the requesting State Party as a basis for returning the confiscated property;

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
ADVANCE FEE FRAUD ACT 2006
Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

If available, please provide information on cases and total monetary value of confiscated property(ies), as it relates to this provision, which have been returned to a requesting State Party.

Please provide examples of implementation
281. Subparagraph 3 (c) of article 57

3. In accordance with articles 46 and 55 of this Convention and paragraphs 1 and 2 of this article, the requested State Party shall:

... 

(c) In all other cases, give priority consideration to returning confiscated property to the requesting State Party, returning such property to its prior legitimate owners or compensating the victims of the crime.

Is your country in compliance with this provision? (Check one answer.)

(Y) Yes

Please cite and attach the applicable measure(s)

Please cite the text(s)
ADVANCE FEE FRAUD ACT 2006

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation and related cases

FEDERAL GOVERNMENT OF NIGERIA.V.NWUDE AND ORS (THE BRAZILLIAN CASE INVOLVING $246,000,000 (TWO HUNDRED AND FORTY SIX MILLION DOLLARS) WHERE THE EFCC PROSECUTED AND CONFISCATED THE ASSETS OF THE PERPETRATORS OF ADVANCE FEE FRAUD WHICH WAS THEN RETURNED TO THE PRIOR LEGITIMATE OWNERS.

282. Paragraph 4 of article 57

4. Where appropriate, unless States Parties decide otherwise, the requested State Party may deduct reasonable expenses incurred in investigations, prosecutions or judicial proceedings leading to the return or disposition of confiscated property pursuant to this article.

Is your country in compliance with this provision? (Check one answer.)

(N) No

Please provide an account of your country’s efforts to date to implement the provision under review.

Please provide an account of your country’s efforts to date to implement the provision under review.

Please outline the steps or action (and related time frame) that domestic or other authorities would need to take to ensure the implementation of the provision under review.

283. Paragraph 5 of article 57

5. Where appropriate, States Parties may also give special consideration to concluding agreements or
arrangements, on a case-by-case basis, for the final disposal of confiscated property.

Has your country concluded such agreements or arrangements? (Check one answer)

(N) No

284. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination
(INAD) Inadequacy of existing normative measures (constitution, laws, regulations, etc.)
(MYSYS) Specificities in our legal system
(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(MOARR) Model arrangement(s)/agreement(s)
(PLAN) Development of an action plan for implementation
(BEST) Summary of good practices/lessons learned
(CAPREL) Capacity-building programmes for relevant authorities

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(N) No

58. Financial intelligence unit

285. Article 58

States Parties shall cooperate with one another for the purpose of preventing and combating the transfer of proceeds of offences established in accordance with this Convention and of promoting ways and means of recovering such proceeds and, to that end, shall consider establishing a financial intelligence unit to be responsible for receiving, analysing and disseminating to the competent authorities reports of suspicious financial transactions.

Has your country adopted measure(s) to implement the provision under review? (Check one answer)

(Y) Yes
Please cite and attach the applicable institutional arrangement(s) and measure(s)

Please cite the text(s)

SECTION 2 OF THE ECONOMIC AND FINANCIAL CRIMES(ESTABLISHMENT) ACT 2004

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide examples of implementation

THE NIGERIA FINANCIAL INTELLIGENCE UNIT (NFIU) RECEIVES AND ANALYSES FINANCIAL DATA CONSISTING OF CURRENCY TRANSACTION REPORTS (CTRs) AND SUSPICIOUS TRANSACTION REPORTS (STRs) AND DISSEMINATES THE INFORMATION TO DOMESTIC LAW ENFORCEMENT AUTHORITIES AND ALSO SHARES THE INFORMATION WITH OTHER FIUs.

If applicable and available, please provide the website address of your financial intelligence unit

THE WEBSITE OF THE NFIU IS -----------------

If applicable, please provide relevant reports or other documents published by your financial intelligence unit (or corresponding web links)

286. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)

(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)

(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

(BEST) Summary of good practices/lessons learned

(CBFIU) Capacity-building programmes for authorities responsible for establishing and managing a financial intelligence unit

(PLAN) Development of an action plan for implementation

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

(Y) Yes

Who provides such assistance?

THE UNODC/EU
THE UNITED STATES EMBASSY
THE DFID
THE WORLD BANK
THE IMF
If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)
(Y) Yes

59. Bilateral and multilateral agreements and arrangements

287. Article 59

States Parties shall consider concluding bilateral or multilateral agreements or arrangements to enhance the effectiveness of international cooperation undertaken pursuant to this chapter of the Convention.

Has your country concluded such bilateral or multilateral agreements or arrangements? (Check one answer)
(Y) Yes

Please cite and attach the applicable agreement(s), arrangement(s) or other measure(s)

Please cite the text(s)
1. TREATY WITH THE UNITED STATES
2. TREATY WITH SWITZERLAND
3. COMMONWEALTH MUTUAL LEGAL ASSISTANCE ACT ON CRIMINAL MATTERS
4. EGMONT GROUP INFORMATION EXCHANGE
5. OTHER MOUs

Please attach the text(s)

If available, please attach the text(s) in any (other) official language of the United Nations (Arabic, Chinese, English, French, Russian or Spanish).

Please provide details of cases in which such bilateral or multilateral agreements or arrangements were applied.

THE FOLLOWING ARE EXAMPLES OF CASES IN WHICH BILATERAL AND MULTI-LATERAL AGREEMENTS HAVE BEEN APPLIED-------------

288. Technical Assistance

The following questions on technical assistance relate to the article under review in its entirety.

Do you require technical assistance for the (full) implementation of the article under review? (Check one answer)
(Y) Yes

Which challenges are you facing in (fully) adopting/implementing the article under review? (Check all the answers that apply and provide an explanation in the "Comments" field)

(INTACO) Inter-agency co-ordination

(MYSYS) Specificities in our legal system

(LICAP) Limited capacity (e.g. human/technological/institution/other; please specify)
(LIRIM) Limited resources for implementation (e.g. human/financial/other; please specify)

Which of the following forms of technical assistance, if available, would assist your country in (fully) implementing the article under review? (Check all the answers that apply)

- (MOARR) Model arrangement(s)/agreement(s)
- (CAPREL) Capacity-building programmes for relevant authorities
- (PLAN) Development of an action plan for implementation
- (BEST) Summary of good practices/lessons learned

Are any of the forms of technical assistance previously mentioned already provided? (Check one answer)

- (Y) Yes

Who provides such assistance?

1. UNODC/EU
2. DFID

If such assistance is provided in the context of a programme or project, please provide a description and attach the relevant document(s).

Would the extension and/or expansion of such assistance help your country adopt the measure(s) described in the article under review? (Check one answer)

- (Y) Yes