



Afolabi Elebiju, Esq. (BA, LLB (OAU); LLM (Lagos); LLM (Harvard), FCTI, FCILS, ACI Arb, BL)
Career Publications: 1995 – 2024

Afolabi's numerous publications on diverse commercial law topical issues are grouped into three main period headings: A. 2015 – December 2023; B. 2005 – 2014; and C. 1995 – 2004.¹

A. 2015 – 2023

a. **Articles**

1. **Public Interest Litigation, Citizens' Rights and Regulatory Irresponsibility: Periscoping the Central Bank of Nigeria's Q1 2023 Currency Change Exercise** (December 2023, 20 pages): [https://lelawlegal.com/add111pdfs/Public_Interest_Litigation_Citizens_Rights_Regulatory_Irresponsibility_\(Final\).pdf](https://lelawlegal.com/add111pdfs/Public_Interest_Litigation_Citizens_Rights_Regulatory_Irresponsibility_(Final).pdf)
2. **Signposts and Landmarks: The Business Facilitation (Miscellaneous Provisions) Act No. 5 of 2022: A Critique of Recent Strides in Nigeria's Business Regulatory Policy Reform Journey** (December 2023, 17 pages): https://lelawlegal.com/add111pdfs/Signposts_and_Landmarks_updated.pdf
3. **Questions: Perspectives on Share Buy Backs under the Companies and Allied Matters Act 2020** (Nov. 2023, 10 pages): https://lelawlegal.com/add111pdfs/LeLaw_Articles_layout_Questions_final+.pdf
4. **Transfer Pricing Forum: Transfer Pricing for the International Practitioner – Nigerian Chapter** (Bloomberg, Oct. 2023, 7 pages): https://lelawlegal.com/add111pdfs/Nigeria_TPF2023_updated1.pdf
5. **Perplexities: Is the Companies and Allied Matters Act 2020 (CAMA)'s Prohibition of Political Donations by Nigerian Companies Tenable?** (August 2023, 11 pages): https://lelawlegal.com/add111pdfs/Afolabi_Elebiju_-_Corporate_Political_Donations_Critique_Article_-_Final.pdf
6. **Going Further Beyond: Corporate Restructuring Reflections on the Companies and Allied Matters Act 2020 Single Shareholder Company Regime** (with Denis Ogunbowale, July 2023, 11 pages): https://lelawlegal.com/add111pdfs/Afolabi_Elebiju_Denis_Ogunbowale_-_Restructuring_Reflections_on_CAMA_Single_Shareholder_Regime.pdf
7. **Posers and Answers: The Petroleum Industry Act 2021, Production Sharing Contracts and Stabilisation Issues** (April 2023, 28 pages): https://lelawlegal.com/add111pdfs/Afolabi_Elebiju_-_Petroleum_Industry_Act_2021_Production_Sharing_Contracts_Stabilisation_Issues.pdf

¹ Many of the publications are available on the LeLaw Thought Leadership page: <https://lelawlegal.com/thoughtleadership/>, the respective legal journals' hardcopies and websites, and third-party websites such as Mondaq, Lexology and Arbitrizer. Some are not readily available, but can be traced if necessary.



8. **Validity Questions: Nigeria's Companies and Allied Matters Act 2020 (CAMA) and Limited Partnerships (LPs)** (with Ufuoma Ovesuor and Kayode Fabusiwa, February 2023, 9 pages): https://lelawlegal.com/add111pdfs/Validity_Questions_CAMA_updated.pdf
9. **Locations: Issues in 'Geographical Boundaries' Regulation and Digital Operations of Microfinance Banks in Nigeria** (with Blessing Agoruah and Denis Ogunbowale, January 2023, 9 pages): https://lelawlegal.com/add111pdfs/Locations_-_Issues_in_Geographical_Boundaries-updated.pdf
10. **Factors: A Discussion on Property Tax Delinquency and Allied Issues in Nigeria**, (with Oluwaseyi James, October 2021, 20 pages; originally published in JCL, Vol.8, No. 1 (July 2022), pp 1094 – 1131): [https://lelawlegal.com/add111pdfs/Elebiju_James_-_Property_Tax_Delinquency_in_Nigerian_and_Allied_Issues_\(Final\)_1\).pdf](https://lelawlegal.com/add111pdfs/Elebiju_James_-_Property_Tax_Delinquency_in_Nigerian_and_Allied_Issues_(Final)_1).pdf)
11. **Choices and Preferences: Corporate Versus Partnership Vehicles Under the Companies and Allied Matters Act 2020 – What Are the Relevant Business Considerations?** (with Deborah Elebiju and Chinazam Ejim, April 2022, 8 pages): https://lelawlegal.com/add111pdfs/AEDebbiePearl_-_Business_Vehicle_Article_reviewed.pdf
12. **'Better Safe than Sorry': Issues of Valid Title in Nigerian Real Estate Transactions** (with Okemute Erumevba and Oluwaseyi James, revised April 2022, 8 pages): https://lelawlegal.com/add111pdfs/Edited-Better_Safe_than_Sorry.pdf
13. **'Anomalies': The Illogics of Section 283(c) and 20(1)(d) Companies and Allied Matters Act 2020 Directors' Removal/Disqualification Overkill** (with Sam Ngwu, March 2022, 14 pages): https://lelawlegal.com/add111pdfs/AESam_-_Director_Removal_Final_Review.pdf
14. **Unfinished Business: Intellectual Property under the Africa Continental Free Trade Agreement** (with Gabriel Omoniyi, March 2022, 5 pages): https://lelawlegal.com/add111pdfs/Unfinished_Business_Afolabi-Gab_1-5.pdf (originally published in BusinessDay, 19.05.2023: <https://businessday.ng/news/legal-business/article/unfinished-business-intellectual-property-under-the-africa-continental-free-tradeagreement/>)
15. **Insurance Comparative Guide 2021 – Nigeria** (with Gabriel Fatokunbo, et al, November 2021; voted Mondaq's Most Popular Nigerian Article for March 2022): <https://www.mondaq.com/nigeria/insurance/1085694/insurance-comparative-guide>
16. **Corporate Governance Comparative Guide 2021 – Nigeria** (with Gabriel Omoniyi, et al, November 2021): <https://www.mondaq.com/nigeria/corporatecommercial-law/1131674/corporate-governance-comparative-guide>



17. **Incidences: Moral Rights in Nigerian Intellectual Property Regulatory Framework** (with Gabriel Omoniyi, September 2021, 6 pages): https://lelawlegal.com/add111pdfs/AE_GO-Incidences_Moral_Rights_in_Nigerian_Intellectual_Property_Regulatory_Framework.pdf
18. **Boundaries: Taxation of Nigerian Residents Providing Varying Services Remotely for Non-Residents**, (with Chimezirim Echendu, August 2021, 3 pages): https://lelawlegal.com/add111pdfs/Boundaries_edited.pdf
19. **Synchronisations: Size Categorisations under Nigerian Companies and Tax Legislation** (August 2021, 8 pages): https://lelawlegal.com/add111pdfs/AE_-_Synchronisations_Companies_Size_3.pdf
20. **Value Added Tax and the Informal Sector** (with Ayooluwatunwase Fadeyi, CITN, July 2021) in Samagbeyi and Otusanya (eds.), *Value Added Tax in Nigeria: Policy, Legal Administrative Issues and Options for Reform*, pp. 170-179.
21. **What's in a Name? Issues in Conflict of Corporate Names in Nigeria**, (with Ejiroghene Efekareya, June 2021,): https://lelawlegal.com/add111pdfs/AEEjiro_-_Corporate_Name_Conflict_Article_Rev.pdf
22. **'Counting the Cost': An Impact Analysis of Nigeria's Tax Incentive Regime**, (with Chuks Okoriekwe, March 2021, 18 pages; originally published in (2021) 3 TLJN, pp. 1-30). https://lelawlegal.com/add111pdfs/AEChuks_-_Tax_Inequality_Final_new.pdf
23. **Unravellings: Tax Implications of Divorce Settlements and Optimality Structuring Possibilities in Nigeria**, (with Chimezirim Echendu, May 2021, 10 pages): [https://lelawlegal.com/add111pdfs/AEMexy_-_Tax_Implications_of_Divorce_Final\(2\).pdf](https://lelawlegal.com/add111pdfs/AEMexy_-_Tax_Implications_of_Divorce_Final(2).pdf)
24. **Overviews: NAICOM's Corporate Governance Guidelines for Insurance and Reinsurance Industries 2021 (CGGIRC)**, (with Gabriel Fatokunbo, April 2021, 4 pages): https://lelawlegal.com/add111pdfs/OVERVIEWS_-_NAICOM%E2%80%99S_CORPORATE_GOVERNANCE.pdf
25. **'Connections, Collections': Issues Arising from the Imposition of Excise Duties on Telecommunications Services in Nigeria**, (April 2021, 5 pages). https://lelawlegal.com/add111pdfs/Connections_Collections_.pdf
26. **Relationships and Scrutinisations: The Companies and Allied Matters Act 2020 and Transfer Pricing in Nigeria**, (April 2021, 8 pages). https://lelawlegal.com/add111pdfs/Relationships_and_Scrutinisations_Afolabi_corrected.pdf
27. **Addendum - 'Withholding Tax: The A-Z of Grossing-Up'**, (April 2021, 2 pages). https://lelawlegal.com/add111pdfs/Afolabi_-_Addendum_updated.pdf



28. **Lenses: 'Employers as Victims' of Inappropriate Consensual Employee Relationships (ICERs)**, (*LeLaw Labour & Employment Newsletter*), (with Titilade Adelekun Ilesanmi, et al, March 2021, 9 pages): https://lelawlegal.com/add111pdfs/Newsletter_CORRECTED_2.pdf
29. **Cessations and Destinations: Issues in Gas Flare Commercialisation in Nigeria**, (with Daniel Odupe, February 2021, 13 pages; Mondaq Thought Leader Award (Environmental Law, Nigeria), Autumn 2021): https://lelawlegal.com/add111pdfs/TLR-Cessations_and_Destinations_3.pdf;
<https://www.mondaq.com/author/1327398/lelaw-barristers--solicitors-afolabi-alebiju>
30. **'Rendezvous': Implications of Tax Provisions of Nigeria's Finance Act (No.2) 2020 for Non-Residents**, (January 2021, 9 pages): https://lelawlegal.com/add111pdfs/TLR_AE_-_FA2_2020.pdf
31. **Questions and Pathways: Recent Issues in Nigerian Stamp Duties' Regulatory Framework ('LeLaw on Stamp Duties'**, Afolabi Elebiju, (ed.)), December 2020, 33 pages: [https://lelawlegal.com/add111pdfs/LeLaw_-_2020_Special_Publication_on_Stamp_Duties_122020_\(Final\).pdf](https://lelawlegal.com/add111pdfs/LeLaw_-_2020_Special_Publication_on_Stamp_Duties_122020_(Final).pdf)
32. **Musings II: Is Business Permit Under the Immigration Act Still Tenable in Nigeria?**, (December 2020, 5 pages): https://lelawlegal.com/add111pdfs/AE_-_Business_Permit_in_Nigeria.pdf
33. **Pitfalls, Issues and Prospects: A Perspective on Some Concessions of Public Infrastructure in Nigeria**, (with Titilade Adelekun Ilesanmi, December 2020, 7 pages): <https://lelawlegal.com/add111pdfs/Concession.pdf>
34. **'Meddling': The House of Representatives and Tax Investigations**, (August 2020, 3 pages): <https://lelawlegal.com/add111pdfs/AfolabiElebiju-House-of-Reps-Tax-Investigations-Final1.pdf>
35. **Views and Vires: FIRS' Public Notice on Deducting Withholding Tax (WHT)/Value Added Tax (VAT) at Source on Commission Paid to Distributors and Sales Agents** (May 2020, 12 pages): https://lelawlegal.com/add111pdfs/AE_-_Propriety_of_FIRS_VAT_Deduction_Notice_-_May_2020.pdf
36. **Journeys: Current State Assessment of Nigerian Export Processing Free Trade Zones Regime**, (with Franklin Okeke, April 2020, 11 pages): [https://lelawlegal.com/add111pdfs/FTZ\(1\).pdf](https://lelawlegal.com/add111pdfs/FTZ(1).pdf).
37. **Nigeria's Finance Act 2020 Tax Amendments - Should the Oil and Gas Sector Be Nervous?** (March 2020, 3 pages): <https://lelawlegal.com/add111pdfs/Nigeria-Finance-Act-2020-Oil-Industry-Impact.pdf>.
38. **'Charitable Objects': Legal and Regulatory Issues in Nigeria's Not for Profit Sector**, (with Daniel Odupe and Okemute O. Erumevba, February 2020, 10 pages): <https://lelawlegal.com/add111pdfs/NFP.PDF>.



39. **Remittances: Legal Regulatory and Commercial Issues in Diaspora Transactions**, (with Gabriel Fatokunbo, February 2020, 12 pages): <https://lelawlegal.com/add111pdfs/REMITTANCES.pdf>.
40. **Vestiges: Do We Still Need the Industrial Training Fund (ITF)?** (April 2020, 4 pages): <https://lelawlegal.com/add111pdfs/Afolabi-Vestiges-Do-We-Still-Need-the-ITF.pdf>; (Originally published in Nigerian Tax Journal (KPMG), February 2020, pp. 40-42).
41. **Taxation of the Digital Economy– Rethinking the Fixed Base Rule in Nigeria**, (with Chuks Okoriekwe, 7 pages): https://lelawlegal.com/add111pdfs/TAXATION_OF_DIGITAL_Edited.pdf; (Originally published in Ife Business Law Review (IBLR) Vol. 2, No.1, May 2019), pp. 1 -13).
42. **‘Diagnosis, Prognosis’: Employers’ Risk Exposure in Providing Employee’s Healthcare Benefits**, (with Omovefe Oghotomo, November 2019, 7 pages): <https://lelawlegal.com/add111pdfs/Employers-Medical-Liability.pdf>
43. **Rethinking Deductibility of Interest on Affiliate Loans by Upstream Companies Under Nigeria’s Petroleum Profits Tax Act (PPTA)** (with Atinuke Agboluaje, August 2019, 10 pages): <https://lelawlegal.com/add111pdfs/Tax-Deductibility.pdf>; Originally published in 1 TLJN (2012), pp. 15-32.
44. **Virtuous vs Vicious Cycle? Nigerian Mergers & Acquisition Framework under the Federal Competition and Consumer Protection Act 2019**, (with Oluwapelumi Odetoynbo, July 2019, 7 pages): https://lelawlegal.com/add111pdfs/Consumer_Protection1.pdf
45. **Definitions and Developments: Corporate Governance Implications of Judicial Interpretation of ‘Public Interest Entities’ in Eko Hotels Limited v. FRCN FHCLCS14302012**, (with Gabriel Fatokunbo, et al, July 2019, 5 pages): <https://lelawlegal.com/add111pdfs/PIE-ARTICLE.pdf>
46. **Tussles: A Review of Attorney General of Lagos State v. Eko Hotels & Anor(2018) 36 TLRN 1**, (with Ayo Fadeyi, May 2019, 8 pages): <https://lelawlegal.com/add111pdfs/AG-vs-Eko-Hotels.pdf>
47. **PSC Contractors Get Ready! Fiscal Implications of the Supreme Court Decision in A-G Rivers State & Ors v. A-G Federation SC9642016**, (with Chuks Okoriekwe and Oluwatofarati Adewole, March 2019, 12 pages): https://lelawlegal.com/add111pdfs/PSC_CONTRACTORS.pdf
48. **Embedded Power Generation and Distribution in Nigeria: Legal & Commercial Realities**, (with Daniel Odupe, February 2019, 7 pages): https://lelawlegal.com/add111pdfs/Embedded_Power_Generation.pdf
49. **Consummations: NAICOM & Insurance Industry Recapitalisation**, (with Gabriel Fatokunbo, May 2019, 7 pages): https://lelawlegal.com/add111pdfs/NAICOM_INSURANCE.pdf



50. **Doing Business in Nigeria: An Aide Memoire to Regulatory Compliance and Optimal Entry Strategy for Foreign Investors**, (with Daniel Odupe, December 2018, 8 pages): https://lelawlegal.com/add111pdfs/Doing_Business_in_Nigeria.pdf
 51. **Transformations: Impact Investment Potentials for Private Equity in Nigeria's Healthcare Industry**, (with Gabriel Fatokunbo, October 2018, 6 pages): https://lelawlegal.com/add111pdfs/Repositioning_Nigeria_Healthcare_Industry.pdf
 52. **Implications: Analysis of Income Tax Exemption of Bonds in Nigeria**, (with Ayooluwatunwase Fadeyi, October 2018, 9 pages): https://lelawlegal.com/add111pdfs/Bond_Final.pdf.
 53. **Getting Tech Start Ups Investment-Ready: Commercial and Legal Considerations for Founders**, (with Chuks Okoriekwe, August 2018, 9 pages): https://lelawlegal.com/add111pdfs/Tech_startup.pdf.
 54. **Inflections: Unlocking Value through Real Estate Joint Venture (JV) Transactions in Nigeria**, (with Franklin Okeke, July 2018, 7 pages). https://lelawlegal.com/add111pdfs/Inflections-Unlocking_value_thru_REJV.PDF.
 55. **Keeping Hiring Practices Legal: Employment & Employee Issues FAQs in Nigeria**, (with Frank Okeke and Titilade A. Ilesanmi, June 2018, 6 pages): https://lelawlegal.com/add111pdfs/Keeping_Hiring_Practices_Legal.pdf.
 56. **Progressions: From Road Trust Fund to Road Infrastructure Development and Refurbishment Tax Credit**, (with Gabriel Fatokunbo, April 2018, 10 pages): <https://lelawlegal.com/add111pdfs/RTF-2.pdf>.²
- b. Presentations, Chapter Contributions and Miscellaneous**
57. Panelist talking points on **'Tax Administration Strides and the Nigerian Business Environment'** at 'NBA - SBL 16th Annual International Business Law Conference 2022: Recent Developments in the Business Law Environment', (Abuja), July 2022.
 58. **Key Implications of the Immigration Regulations 2017** (presentation at Conference of Nigerian Association of Immigration Lawyers, Abuja, May 2022, Slides).
 59. **How to Get Fired from Your Current 'Job'!** A Word for New Wigs Series (No. 1), August 2021, 15 Slides).

² Won Lexology's **Legal Influencer Awards** - Q3 2020: Corporate, Africa & Middle East; Q3 2020: Future of Legal Services, Africa and Middle East (LeLaw Barristers & Solicitors); Q2 2020: Corporate, Africa & Middle East; Q2 2020: Infrastructure, Africa and Middle East; Q2 2020: Private Client Africa and Middle East; Q2 2020: Private Client Africa and Middle East (LeLaw Barristers & Solicitors).



60. **Transfer Pricing Forum: Transfer Pricing for the International Practitioner – Nigeria** (with Gabriel Fatokunbo, et al, Bloomberg, Winter 2020/Spring 2021, April 2021, 16 pages): <https://lelawlegal.com/add111pdfs/Nigeria.pdf>
61. **2021: Creating, Seizing Opportunities – Our Strategies, Our Disciplines, Our Focus** (LeLaw Q1 2021 Strategy Day presentation, January 2021, 9 Slides).
62. **Indirect Taxes in Nigeria**, presentation at CITN's ACCA Conversion Programme, Lagos, August 2020.
63. **Counting the Cost: An Impact Analysis of Nigeria's Tax Incentive Regime**, co-authored discussion paper, presented by Chuks Okoriekwe at Three Day Virtual Workshop on Corporate Tax Practice and Inequality organised by Copenhagen Business School, June 2020.
64. **Taxation of the Digital Economy – Rethinking the Fixed Base Rule in Nigeria**, (joint paper with Chuks Okoriekwe). Presented by Chuks Okoriekwe at the ATAF/ATRN Research Methods Workshop, Dakar, Senegal, November 2019.
65. **Taking “Ownership” of Your Career**, presentation to FSI industry client staff, October 2019 (21 Slides).
66. **Building a Nation on Taxes**, themed keynote presentation at National Tax Debate V, University of Lagos, September 2019.
67. **LeLaw Year Reports – 2023 (Snapshots, 16 pages: ([https://lelawlegal.com/add111pdfs/LeLaw_-_Year_Report_\(2023-in-Retrospect\)_vFinal.pdf](https://lelawlegal.com/add111pdfs/LeLaw_-_Year_Report_(2023-in-Retrospect)_vFinal.pdf)); 2021 (**Winds and Sails**, 15 pages: <https://www.tandfonline.com/doi/abs/10.1080/02646811.2004.11433357>); 2020 (**Retrospections**, 10 pages: https://lelawlegal.com/add111pdfs/LeLaw_-_2020_in_Retrospect1.pdf).**
68. **Tax Implications of Mergers and Acquisition Transactions in Nigeria**, presentation at Macro NBA-SBL Workshop, Lagos, October 2018.
69. **Law Firm Strategy Presentations** (on Writing Skills, Research Skills, Legal and Business Sector-focused Career Development, Mentoring and Capacity Building in Specialist Areas of Law, ‘Business Lawyer Habits’, Marketing Strategy and Business Development, Performance Management, Competitive Strategy, etc for diverse Law Firm clients 2016 – 2019).
70. **‘Future Forward’: Becoming a Tax Expert**, LeLaw in-house presentation, October 2016 (29 Slides).³
71. **Business Development: A Vehicle for Growth**, LeLaw Legal Strategy Services client presentation (2017)

³ Comprehensively revised and published on LinkedIn in June/July 2021.



72. **The Pursuit of Excellence: Maximising Your University Career**, (2016, 20 pages).
https://lelawlegal.com/add111pdfs/In_Pursuit_of_Excellence_original_with_quotables.pdf
73. **Yes You Can: Ten Steps To Scaling JAMB (UTME) At First Attempt**, (November 2015, 16 pages):
[https://lelawlegal.com/add111pdfs/Afolabi_Elebiju_-_Yes_You_Can_-_Final_\(Nov_2015\).pdf](https://lelawlegal.com/add111pdfs/Afolabi_Elebiju_-_Yes_You_Can_-_Final_(Nov_2015).pdf).
74. **The Law of the Picture January 2015** (January 2015, 5 Slides).

B. 2005 – 2014

a. **Articles (including 'Taxspectives')**⁴

1. **Nigeria: Destiny Calls**, Global Trader Guide to African Markets, March 2016 (1 page).
[https://lelawlegal.com/add111pdfs/LeLaw_-_Destiny_Calls_\(2016_GG_to_African_Markets\).pdf](https://lelawlegal.com/add111pdfs/LeLaw_-_Destiny_Calls_(2016_GG_to_African_Markets).pdf)
2. **Nigeria: Opportunity Beckons**, Guide to Trade & Investment 2014; revised/published in *ThisDay Lawyer*, 09.06.2015, p.11 (2 pages): https://lelawlegal.com/add111pdfs/Nigeria_Oppportunity_Beckons1.pdf
3. **'Eating the Frog' of Multiplicity of Taxes**, originally published in *ThisDay Lawyer*, 21.10.2014, p.15 (2 pages): <https://lelawlegal.com/add111pdfs/Eating-Frog-of-multiplicity-of-taxes.pdf>
4. **Oando Plc vs. FIRS: Excess Dividends Tax Revisited**, *ThisDay Lawyer*, 07.10.2014, p.12 (2 pages):
<https://lelawlegal.com/add111pdfs/Oando-Plc-v-FIRS-Excess-Dividend-Tax-Revisited.pdf>
5. **Excess Dividend Tax: The Unfinished Business**, *ThisDay Lawyer*, 26.11.2013, p. 7 (2 pages):
https://lelawlegal.com/add111pdfs/Excess_dividend_tax_elebs.pdf
6. **TAT Suspension: FG Losing Mileage?**, *ThisDay Lawyer*, 21.05.2013, p.14 (2 pages):
<https://lelawlegal.com/add111pdfs/TAT-Suspension-FG-Losing-Mileage1.pdf>
7. **TP Regulations: Compliance, "Stay Awake" Issues & Litigation**, *ThisDay Lawyer*, 02.04.2013, p. 4 (2 pages): lelawlegal.com/add111pdfs/TP-Compliance-Issues-and-Litigation1.pdf.
8. **Time for Environmental Taxation in Nigeria?**, *ThisDay Lawyer*, 30.10. 2012, p. 12 (2 pages).
<https://lelawlegal.com/add111pdfs/Environmental-Taxation-in-Nigeria1.pdf>
9. **Tax Appeal Tribunal (TAT): Is Jurisdiction Still In Doubt?** *ThisDay Lawyer*, 14.08.2012, p. 6 (2 pages):
[TAT-Jurisdiction-Still-in-Doubt.pdf \(lelawlegal.com\)](https://lelawlegal.com/add111pdfs/TAT-Jurisdiction-Still-in-Doubt.pdf).
10. **Musings: Nigerian Business Landscape Improvement Issues**, originally published as **'Why Government Must Acquire a Business Mindset'** in *ThisDay Lawyer*, 29.05.2012, p.7 (2 pages):

⁴ Afolabi conceived and wrote the **Taxspectives** column for *ThisDayLawyer*, the legal section of leading Nigerian newspaper, *THISDAY* between 2009 and 2015.



<https://lelawlegal.com/add111pdfs/Musings-on-Nigerian-Business-Landscape-Improvement-Issues1.pdf>.

11. **Can the House of Representatives Order Tax Audits?** *ThisDay Lawyer*, 15.05.2012, p.xi (2 pages): <https://lelawlegal.com/add111pdfs/House-of-Representatives-and-Tax-Audits1.pdf>
12. **NDDC v. Nigeria LNG: Echoes and Lessons**, *ThisDay Lawyer*, 20.03.2012, p.7 (2 pages): <https://lelawlegal.com/add111pdfs/NDDC-v-NLNG-Echoes-Lessons1.pdf>
13. **Breaking the Investment Barrier in Mining**, *ThisDay Lawyer*, 13.03.2012, p.vii (2 pages): <https://lelawlegal.com/add111pdfs/Breaking-Investment-Barrier-in-Mining.pdf>
14. **Are Stocks and Shares Really Exempt from Capital Gains Tax?** *ThisDay Lawyer*, 21.02. 2012, p.7 (2 pages): <https://lelawlegal.com/add111pdfs/Shares-and-Stocks-Exemption-from-CGT1.pdf>
15. **Why Our Anti-Avoidance Tax Provisions Need Review**, *ThisDay Lawyer*, 07.02.2012, p. 12.
16. **‘Why Are You Charging Us VAT?’** *ThisDay Lawyer*, 24.01.2012, p. 14 (2 pages): <https://lelawlegal.com/add111pdfs/Why-Charge-Us-VAT1.pdf>
17. **Tax Implications of the Nigerian Oil & Gas Industry Content Development Act 2010** originally published as **‘Tax Implications of Local Content Act’**, *ThisDay Lawyer*, 11.11.2011, p. vii.
18. **Tax Litigation: Paradigm Shift on Notice of Refusal to Amend Assessment (NORA)**, *ThisDay Lawyer*, 06.09.2011, p.6 (2 pages): <https://lelawlegal.com/add111pdfs/Tax-Litigation-Paradigm-Shift-on-NORA1.pdf>.
19. **All Things Not Bright and VATable**, *ThisDay Lawyer*, 28.06.2011, p.12, (2 pages): <https://lelawlegal.com/add111pdfs/All-Things-Not-Bright-and-VATable11.pdf>
20. **Death Knell for Tax Appeal Tribunals?** *ThisDay Lawyer*, 17.05.2011, p.7 (2 pages): <https://lelawlegal.com/add111pdfs/Death-Knell-for-Tax-Appeal-Tribunals1.pdf>
21. **Rethinking Nigeria’s Excess Dividend Tax**, *ThisDay Lawyer*, 29.03. 2011, p. vii(2 pages): <https://lelawlegal.com/add111pdfs/Rethinking-Nigerias-Excess-Dividend-Tax1.pdf>
22. **‘E Fit Be You Oh!’- Tax Treatment of Prize Winnings**, *ThisDay Lawyer*, 11.01.2011, p.vi (2 pages): <https://lelawlegal.com/add111pdfs/Tax-Treatment-of-Tax-Winnings1.pdf>
23. **Could NTP be Competitiveness Tool for Nigeria?** *ThisDay Lawyer*, 27.04.2010, p.vi (3 pages): https://lelawlegal.com/add111pdfs/COULD_NTP_BE_A_COMPETITIVENESS_TOOL_FOR_NIGERIA1.pdf
24. **With NTP, Taxes Not Just Death, Now Certain in Nigeria!** *ThisDay Lawyer*, 30.03.2010 (3 pages). https://lelawlegal.com/add111pdfs/WITH_NTP,_TAXES,_NOT_DEATH_CERTAIN.pdf



25. **Re: Withholding Tax: A-Z of Grossing Up - (Rejoinder by Dr. Olumide Obayemi)**, *ThisDay Lawyer*, 16.03.2010, p. vi (2 pages): [https://lelawlegal.com/add111pdfs/WHT-Grossing-Up-\(Obayemi-Rejoinder\)1.pdf](https://lelawlegal.com/add111pdfs/WHT-Grossing-Up-(Obayemi-Rejoinder)1.pdf)
26. **Re: Withholding Tax: A-Z of Grossing Up (Rejoinder by Dr. Bode Oyetunde)**, *ThisDay Lawyer*, 16.03.2010, p. vii.
27. **Country Competitiveness: Reform or Stagnate!** *ThisDay Lawyer*, 02.03.2010, p. vii (3 pages): https://lelawlegal.com/add111pdfs/Country_Competitiveness_Reform_or_Stagnate_-_Final.pdf
28. **Withholding Tax: The A-Z of Grossing Up**, *ThisDay Lawyer*, 16.02.2010, p. 14 (2 pages): <https://lelawlegal.com/add111pdfs/Withholding-Tax-A-to-Z-of-Grossing-Up1.pdf>
29. **Are Governments Really Empowered to Outsource Tax Collection?** *ThisDay Lawyer*, 08.09.2009, p.vi (2 pages): <https://lelawlegal.com/add111pdfs/Government-and-Outsourced-Tax-Collection.pdf>

b. Books, Chapter Contributions, Presentations and Miscellaneous

30. **Hotel Occupancy and Consumption Tax Law: Is Resolution in Sight?** (with Ufuoma Ovesuor, chapter contribution to CITN Indirect Taxes forthcoming sequel).
31. **Promoting Country Competitiveness through Sectoral Reforms: Case Study of Nigerian Telecommunications Sector, 1999 – 2006** (MentorHouse, (2014), 140 pages).
32. Co-edited (with Prof. Abiola Sanni, SAN), **Indirect Taxes in Nigeria** (CITN, 2014, 360 pages).
33. **Hotel Occupancy and Restaurants Law**, Chapter 5 contribution to 'Indirect Taxes in Nigeria' (CITN, 2014), pp 150-165.
34. **Transfer Pricing in Nigeria: the New Reality**, (Templars Tax Training, Lagos, November 2012, 21 slides): <https://www.slideserve.com/nitara/transfer-pricing-the-new-reality-powerpoint-ppt-presentation>
35. **New Dawn or False Hope? Vol. 1: Tax Fiscal Highlights & Issues** (co-authored Templars' July 2012 PIB Newsletter Series, 10 pages): <https://www.templars-law.com/app/uploads/2015/05/PIB-Newsletter-Series-No.1-Tax-Fiscal-Highlights-.pdf>.
36. **Time for Environmental Taxation in Nigeria?**, panelist presentation/remarks at 2012 University of Lagos Law Students Tax Club Annual Conference.
37. Nigerian chapter contribution to **International Comparative Legal Guide to: Corporate Tax 2011** (GLG) with Vivian Osayande: https://nairametrics.com/wp-content/uploads/2012/10/Tax11_Chapter-36_Nigeria.pdf
38. **'Nigeria's Petroleum Industry Bill (PIB) & Stabilization Rights: Keeping an Eye on Emerging Tax & Fiscal Issues'** (co-authored Templars' February 2010 PIB Newsletter).



39. **Free Trade Zones & Nigeria Tax Regime**, presentation at CITN MPTP, Ibadan, June 2008 (52 slides): https://www.templars-law.com/app/uploads/2015/05/citn_presentation.pdf
40. **Protecting the Public Fisc: A Comparative Review of South Africa (SA)'s Proposed General Anti-Avoidance Rules (GAAR)**, January 2007 Harvard LLM Seminar Paper (Comparative Tax Law and Policy).
41. Various **Board retreat presentations** on diverse topics.
42. Diverse **presentations on law firm operating strategy and legal practice management** to various law firms.

C. 1995 – 2004

a. Articles

1. **Investment Incentives for Electricity Business in Nigeria**, JERL 2004, 22(1), 94-100 (with Lekan Salami): <https://www.tandfonline.com/doi/abs/10.1080/02646811.2004.11433357>
2. **The Legal and Regulatory Framework for the Nigerian Power Sector**, OGEL 12004 (with Sina Olumide): <https://www.ogel.org/article.asp?key=1114>
3. **The Investment & Securities Act of 1999: An Overview of Anti-Trust Considerations in the Regulation of Mergers in Nigeria**, [2001] 6 JIFM 272; [2001] 9 ICCLR 230; (2001) 22 BLR 116.
4. **Nigeria: Settling the Foreign Currency Claims Issue** [2001] JIFM 155; [2001] 2 MPJFIL 239.
5. **Amendments to Tax Laws under Fiscal Policy Measures in Year 2001 Budget**, Tax Planning International Review (BNA International) February 2001, p. 30 (with Ngozi Okonkwo).
6. **Implications of Judicial Attitudes to the Interpretation of Consent Provisions of the Land Use Act for Secured Credit Transactions in Nigeria** [1997] 12 ICCLR 431 - 436.
7. **Leapfrogging the African Economy into the 21st Century through Electronic Smartcards** [1998] 2 MPJFIL, 113 (assisted Dr. Konyin Ajayi, also published in Olaniwun Ajayi, **Legal Aspects of Finance in Emerging Markets**, Butterworths, 2004, pp. 539-555).
8. **The Hirer as King under Nigerian Hire Purchase Law: A Comment on Obisesan v. Adetoro** [1995] 6 NWLR (Pt.404), 587 [1996] 12 ICCLR 449.

b. Book Reviews

9. C. Proctor, **International Payment Obligations, A Legal Perspective** (Butterworths)[1999] 2 ICCLR 79.
10. **Fridman's Law of Agency** (7th ed.), (Butterworths) [1998] 4 ICCLR 123.



11. Prof. Roy C. Goode, **Commercial Law in the Next Millenium** (Sweet & Maxwell + Hamlyn Trust) [1999] 9 ICCLR 289.
12. Daniel Sandler, **Tax Treaties and Controlled Foreign Companies: Pushing the Boundaries**, (Kluwer Law Int'l), [2000] 1 ICCLR 31.
13. Hugh G. Beale (ed.), **Chitty on Contracts** (28th ed., 2 Vols.) (Sweet & Maxwell) [2001] ICCLR 78.
14. **Int'l Trade & Business Law Annual**, Vol. II, May 1996 (Cavendish Publishing Australia) [1997] 10 ICCLR 375.
15. Robert Bond, **Negotiating Int'l Software Licenses and Data Transfer Agreements**, (Sweet & Maxwell), 2002 [ICCLR] 183.
16. **Butterworths' Company Law Handbook** (11th ed., 1997).
17. **Butterworths' Competition Law Handbook** (2001/2002 ed).
18. Joachim G. Frick, **Arbitration and Complex International Contracts** (Kluwer Law, 2001).
19. Leslie E. Cotterel, **Performance: The Business & Law of Entertainment** (3rd ed. Sweet & Maxwell).

c. **Case Reviews**

20. **Financial Merchant Bank Limited v. NDIC** [1995] 6 NWLR (Pt. 400), 226 (CA) [1995] 12 JIBL N-244 (banking regulation).
21. **A-G Enugu State v. AVOP Plc** [1995] 6 NWLR (Pt. 399), 90 (CA) [1996] 5 ICCLR C-82 (written resolutions; compliance with statutory prescriptions).
22. **Unity Life & Fire Insurance Co. v. Ladega & Ors.** [1996] 1 NWLR (Pt. 427), 726 [1996] 11 Int. ILR G-202 (joinder/third party proceedings).
23. **Salzgitter GMBH v. Aridi Industries** [1996] 7 NWLR (Pt. 459), 192 (CA) [1997] 4 JIBL N62 (execution of foreign currency judgment in Nigerian courts; comparative analysis).
24. **Orient Bank Plc v. Bilante Construction Co. Ltd** [1996] 5 NWLR (Pt. 447), 166 (CA) [1997] 5 JIBL N-80 (stay of execution on appeal).
25. **Broadline Enterprises v. Monterrey Maritime Corporation** [1995] 9 NWLR (Pt. 417), 1 (SC) [1996] 11 ICCLR C-23; [1995] 12 JIBL N-244-245 (foreign currency judgment).
26. **Watanmal Singapore (Pte) Ltd v. Liz-Olofin Co. Ltd** [1998] 3 MILBQ 98.
27. **Jessica Trading Co. Ltd v Bendel Insurance Co. Ltd** [1996] 10 NWLR (Pt. 476), 1 [1997] 9 Int. ILR, G147-149 (marine insurance policy).

d. **Nigerian Chapter Contributions**



28. **International Securities Law & Regulation** (2007), BNA/CILS, Austria. Member of the Andersen/KPMG team that contributed Nigerian Chapter to this comparative treatise published by the Center for International Legal Studies (edited by Prof. Dennis Campbell).
29. **Guide to International Financial Services Law and Regulation** (2004), Butterworths. Member of Andersen/KPMG team that contributed the Nigerian chapter to this international treatise, working with international law firm that coordinated the effort.
30. **International Telecommunications Law** (2001), BNA/CILS, Austria. Member of the Andersen/KPMG team that contributed Nigerian chapter to 1st edition of this international treatise in 2001 (edited by Prof. Dennis Campbell). Revised edition republished by BNA/CILS in 2004 and 2009.

e. **Newsletters/Firm, Client Publications and Miscellaneous**

31. Involved with writing and making input to **several Andersen/KPMG tax legal regulatory newsletters** between 1998 and 2006.
32. Wrote/made legal tax regulatory input to **several strategy papers/business plans** for clients and firm between 1998 and 2006.
33. Prepared many presentations such as **'Understanding Electricity in Emerging Markets'** (2001) and others as facilitator of several Andersen/KPMG in-house courses including (some) annual Senior School training between 2001 and 2006.
34. **Career and Personal Development, Goal Setting**, November 2003 KPMG (in-house) presentation (10 Slides).
35. Wrote some University of Lagos **LLM Seminar Papers** on *Planning Law and International Economic Law* (1996/1997).