



Afolabi Elebiju's (LLM (Harvard); LLM (Lagos), LLB (OAU), BA (OAU), BL, FCTI, ACI Arb)

Career Publications: 1995 - 2020

Afolabi's publications are grouped into three main period headings: 1995 – 2004; 2005 – 2014; and 2015 – August 2020.¹

A. 2015 – Present (August 2020)

a. Articles

1. 'Meddling': *The House of Representatives and Tax Investigations*, August 2020.
2. *Journeys: Current State Assessment of Nigerian Export Processing Free Trade Zones Regime*, April 2020 (with Franklin Okeke).
3. *Nigeria's Finance Act 2020 Tax Amendments - Should the Oil and Gas Sector Be Nervous?* March 2020.
4. 'Charitable Objects': *Legal and Regulatory Issues in Nigeria's Not for Profit Sector*, February 2020, (with Daniel Odupe and Okemute Ogbeni Erumevba).
5. *Remittances: Legal Regulatory and Commercial Issues in Diaspora Transactions*, February 2020 (with Gabriel Fatokunbo).
6. *Vestiges: Do We Still Need the Industrial Training Fund (ITF)? Nigerian Tax Journal*, February 2020 (KPMG), pp. 40-42.
7. *Taxation of the Digital Economy– Rethinking the Fixed Base Rule in Nigeria*, IBLR Vol. 2. 2019 (with Chuks Okoriekwe).
8. 'Diagnosis, Prognosis': *Employers' Risk Exposure in Providing Employee's Healthcare Benefits*, November 2019 (with Omovefe Oghotomo).
9. ***Rethinking Deductibility of Interest on Affiliate Loans by Upstream Companies Under Nigeria's Petroleum Profits Tax Act (PPTA)*** (with Atinuke Agboluaje), rebranded as LeLaw Thought Leadership article, August 2019; originally published in 1 TLJN (2012), pp. 15 -32.
10. 'For the Good of the Game': *Commercial, Legal, & Regulatory Issues in Nigerian Football*, August 2019 (with Omovefe Oghotomo).
11. *Virtuous vs Vicious Cycle? Nigerian Mergers & Acquisition Framework under the Federal Competition and Consumer Protection Act 2019*, July 2019 (with Oluwapelumi Odetoyinbo).
12. *Definitions and Developments: Corporate Governance Implications of Judicial Interpretation of 'Public Interest Entities' in Eko Hotels Limited v. FRCN FHCLCS14302012*, July 2019 (with G. Fatokunbo, O. Adewole and O. Oghotomo).
13. *Tussles: A Review of Attorney General of Lagos State v. Eko Hotels & Anor (2018) 36 TLRN 1*, May 2019 (with Gabriel Fatokunbo).

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



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Career Publications: 1995 - 2020

14. *PSC Contractors Get Ready! Fiscal Implications of the Supreme Court Decision in A-G Rivers State & Ors v. A-G Federation SC9642016*, March 2019 (with C. Okoriekwe and O. Adewole).
15. *'Better Safe than Sorry': Issues of Valid Title in Nigerian Real Estate Transactions*, March 2019 (with Okemute Ogbeni Erumevba).
16. *Embedded Power Generation and Distribution in Nigeria: Legal & Commercial Realities*, February 2019 (with Daniel Odupe).
17. *Consummations: NAICOM & Insurance Industry Recapitalisation*, May 2019 (with Gabriel Fatokunbo).
18. *Doing Business in Nigeria: An Aide Memoire to Regulatory Compliance and Optimal Entry Strategy for Foreign Investors*, December 2018 (with Daniel Odupe).
19. *Transformations: Impact Investment Potentials for Private Equity in Nigeria's Healthcare Industry*, October 2018 (with Gabriel Fatokunbo).
20. *Implications: Analysis of Income Tax Exemption of Bonds in Nigeria*, October 2018 (with Ayooluwatunwase Fadeyi).
21. *Getting Tech Start Ups Investment-Ready: Commercial and Legal Considerations for Founders*, August 2018 (with Chuks Okoriekwe).
22. *Inflections: Unlocking Value through Real Estate Joint Venture (JV) Transactions in Nigeria*, July 2018 (with Franklin Okeke).
23. *Keeping Hiring Practices Legal: Employment & Employee Issues FAQs in Nigeria* June 2018 (with Frank Okeke and Titilade Adelekun Ilesanmi).
24. *Progressions: From Road Trust Fund to Road Infrastructure Development and Refurbishment Tax Credit* April 2018 (with Gabriel Fatokunbo).

b. Presentations, Chapter Contributions and Miscellaneous

25. *Indirect Taxes in Nigeria*, presentation at CITN's ACCA Conversion Programme, Lagos, August 2020.
26. *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.
27. *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*.
28. *Building a Nation on Taxes*, themed keynote presentation at *National Tax Debate V*, University of Lagos September 2019.
29. *Tax Implications of Mergers and Acquisition Transactions in Nigeria*, presentation at *Macro NBA-SBL Workshop, Lagos, October 2018*.



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Career Publications: 1995 - 2020

30. *Becoming a Tax Expert*, LeLaw in-house presentation, October 2016.
31. **'The Pursuit of Excellence: Maximising Your University Career'**, 2016.
32. **'Yes You Can: Ten Steps To Scaling JAMB (UTME) At First Attempt'**, November 2015.

B. 2005 – 2014

a. Articles (including 'Taxspectives')²

1. *Nigeria: Destiny Calls*, *Global Trader Guide to African Markets*, March 2016.
2. *Nigeria: Opportunity Beckons*, *Guide to Trade & Investment 2014*; revised and published in *ThisDay Lawyer*, 09.06.2015, p.11.
3. *'Eating the Frog' of Multiplicity of Taxes*, originally published in *ThisDay Lawyer*, 21.10.2014, p.15.
4. *Oando Plc vs. FIRS: Excess Dividends Tax Revisited*, *ThisDay Lawyer*, 07.10.2014, p.12.
5. *Excess Dividend Tax: The Unfinished Business*, *ThisDay Lawyer*, 26.11.2013, p. 7.
6. *TAT Suspension: FG Losing Mileage*, *ThisDay Lawyer*, 21.05.2013, p.14.
7. *TP Regulations: Compliance, "Stay Awake" Issues & Litigation*, *ThisDay Lawyer*, 02.04.2013, p. 4.
8. *Time for Environmental Taxation in Nigeria*, *ThisDay Lawyer*, 30.10. 2012, p. 12.
9. *Tax Appeal Tribunal (TAT): Is Jurisdiction Still In Doubt?* *ThisDay Lawyer*, 14.08.2012, p. 6.
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.
11. *Can the House of Representatives Order Tax Audits?* *ThisDay Lawyer*, 15.05.2012, p.xi.
12. *NDDC v. Nigeria LNG: Echoes and Lessons*, *ThisDay Lawyer*, 20.03.2012, p.7.
13. *Breaking the Investment Barrier in Mining*, *ThisDay Lawyer*, 13.03.2012, p.vii.
14. *Are Stocks and Shares Really Exempt from Capital Gains Tax?* *ThisDay Lawyer*, 21.02. 2012, p.7.
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.
17. *Tax Implications of the Nigerian Oil & Gas Industry Content Development Act 2010* originally published as *'Tax Implications of Local Content Act'* in *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.
19. *All Things Not Bright and VATable*, *ThisDay Lawyer*, 28.06.2011, p.12.
20. *Death Knell for Tax Appeal Tribunals?* *ThisDay Lawyer*, 17.05.2011, p.7.
21. *Rethinking Nigeria's Excess Dividend Tax*, *ThisDay Lawyer*, 29.03. 2011, p. vii.

² Except otherwise stated, all the **Taxspectives** articles were originally published in **ThisDay Lawyer**, the legal section of leading Nigerian newspaper, **THISDAY**.



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Career Publications: 1995 - 2020

22. 'E Fit Be You Oh!'- Tax Treatment of Prize Winnings, *ThisDay Lawyer*, 11.01.2011, p. vi.
23. Could NTP be Competitiveness Tool for Nigeria? *ThisDay Lawyer*, 27.04.2010, p. vi.
24. With NTP, Taxes Not Just Death, Now Certain in Nigeria! *ThisDay Lawyer*, 30.03.2010.
25. Re: Withholding Tax: A-Z of Grossing Up - (Rejoinder by Dr. Olumide Obayemi), *ThisDay Lawyer*, 16.03.2010, p. vi.
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.
28. Withholding Tax: The A-Z of Grossing Up, *ThisDay Lawyer*, 16.02.2010, p. 14.
29. Are Governments Really Empowered to Outsource Tax Collection? *ThisDay Lawyer*, 08.09.2009, p.vi.

b. Books, Chapter Contributions, Presentations and Miscellaneous

30. *Issues and Dimensions: Nigerian VAT and the Informal Sector* (with Ayooluwatunwase Fadeyi), chapter contribution to forthcoming CITN Indirect Tax Faculty publication.
31. ***Promoting Country Competitiveness through Sectoral Reforms: Case Study of Nigerian Telecommunications Sector, 1999 – 2006*** (MentorHouse, 2014).
32. Co-edited (with Prof. Abiola Sanni), ***Indirect Taxes in Nigeria*** (CITN, 2014).
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
35. Co-authored Templars' July 2012 PIB Newsletter Series, *New Dawn or False Hope? Vol. 1: Tax Fiscal Highlights & Issues*.
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*** (Global Legal Group (GLG)) with Vivian Osayande.
38. Co-authored Templars' February 2010 PIB Newsletter, 'Nigeria's Petroleum Industry Bill (PIB) & Stabilization Rights: Keeping an Eye on Emerging Tax & Fiscal Issues'.
39. *Free Trade Zones & Nigeria Tax Regime*, presentation at CITN MPTP, Ibadan, June 2008.
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. Presentations on law firm operating strategy and legal practice management to various law firms.

C. 1995 – 2004



Afolabi Elebiju's (LLM (Harvard); LLM (Lagos), LLB (OAU), BA (OAU), BL, FCTI, ACI Arb)

Career Publications: 1995 - 2020

a. Articles

1. *Investment Incentives for Electricity Business in Nigeria*, JERL 2004, 22(1), 94-100 (with Lekan Salami).
2. *The Legal and Regulatory Framework for the Nigerian Power Sector*, OGEL 1 2004 (with Sina Olumide).
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 43.
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).
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).



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Career Publications: 1995 - 2020

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 N-62 (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



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Career Publications: 1995 - 2020

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. Wrote some University of Lagos LLM Seminar Papers on *Planning Law and International Economic Law*.