

J-K GADZAMA LLP

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From left to right: Mr Simeon Kato of the Federal Inland Revenue Service, Prof. P.O. Idornigie, Chairman Continuing Legal Education of the Nigerian Bar Association, Chief Joe-Kyari Gadzama SAN, Chairman of the occasion, representative of the Chief Judge of the FCT High Court Justice O.A Adeniyi and Elachi Agada, Esq. Chairman, NBA Abuja (Unity Bar) at a one day Workshop organised by the NBA Abuja (Unity Bar) with the theme: The Role of Lawyers in Tax Administration at the Merit House Maitama, FCT , Abuja on the 21st May, 2015.



Editorial

S

o many events took place in the previous quarter of this year that makes it necessary for us to reflect on our Nation's socio-economic and political issues, as well as the progress, development and advancement made so far.

As citizens of this nation, it is our responsibility to ensure the prosperity and advancement of our country in this season of global economic meltdown. A major way of doing this is by performing our civic obligations such as tax payment. The issue of tax computation and payment is one which many of us have problems grappling with. In the light of this, we have published an article on taxation; **a paper presented by Oduwa Joseph Izekor FCA, ACITN** at a one day workshop organised by the Nigerian Bar Association (Unity Bar) Abuja Branch for your reading delight.

This edition also contains comments by Chief Joe-Kyari Gadzama, SAN on the majority and minority rulings in **Petition No. EDSA/EPT/8/07 between Peter O. Ikem & Anor and Patrick Aisowieren & 4 ors (Petition No. EDSA/EPT/8/07)**. We are convinced that you will find this article insightful.

On a separate note, our Principal Partner and founder, Chief Joe-Kyari Gadzama SAN, who has been an Honorary Benchers, was recently elevated and made a Life Benchers by the Body of Benchers. We at the firm would like to use this medium to congratulate him on this remarkable milestone.

In a related development, the Federal Government of Nigeria has named some major streets within Abuja after some eminent Nigerians who have distinguished themselves in various spheres of endeavours. Accordingly, Asokoro District of the Federal Capital Territory, Abuja was named by the Federal Government of Nigeria after our Principal Partner and Founder Chief Joe-Kyari Gadzama, SAN. We again congratulate him and charge him by this honour not to rest on his laurels.

This edition of our newsletter naturally features Local News, International Bar Information, other news, as well as Legal Humour. We wish to welcome you to the 3rd quarter of the year 2015 and we do hope you have a pleasant time reading.



TAXES DEDUCTED AT SOURCE (WITHHOLDING TAX) PERSONAL INCOME TAX AND PAY AS YOU EARN – BEING AN ABRIDGED VERSION OF A PAPER PRESENTATION BY ODUWA JOSEPH IZEKOR FCA, ACITN MANAGING PARTNER OF TRIPLE HANDS PROFESSIONAL SERVICE AT A ONE DAY WORKSHOP ORGANISED BY THE NIGERIAN BAR ASSOCIATION ABUJA BRANCH THEMED: “THE ROLE OF LAWYERS IN TAX ADMINISTRATION”.

Meaning and Applicable Statute

Withholding tax is the tax required by law to be withheld by a party from each payment made to another contracting party from the income or services rendered. This tax, when deduced and withheld, is required to be remitted periodically to the Government Inland Revenue Service (WHT on corporate entities are collectible by Federal Government while WHT on individuals are collectible by state Government). The Inland Revenue Service is in turn required to issue a withholding Tax credit Note for the benefit of the latter party, part of whose income was withheld. Withholding tax is not a final

tax. As mentioned above, the paying party is required upon withholding and paying this tax to obtain on behalf of the other party a Tax Credit Note. The latter Note automatically becomes a tax credit to the other party from whose income the tax was deduced. A withholding tax payment, as a tax credit, allows the latter party mentioned above to claim it as part of its tax benefits when filing its year-end tax returns. The applicable Laws on withholding tax in Nigeria are sections 60, 61, 62 and 63 of the Company Income Tax Act (CITA) and sections 69-72 of the Personal Income Tax Act (PITA).

The deduction to be receipted includes the following;

- The name and address of the person from whom tax was deducted,
- The nature of activity or service made,
- The gross amount paid or payable,
- The amount of tax deducted, and
- The period the payment relates.
- Management services 10%
- Technical services 10%
- Commissions 10%

REMITTANCE OF TAX

This occurs where a person who deducts tax from payment shall remit the tax so deducted to the relevant tax authority and accomplish with the following information;

- The name and address of the person from whom tax was deducted,
- The nature of activity or service made,
- The gross amount paid or payable,
- The amount of tax deducted,
- The period the payment relates, and
- The due date for filing WHT is 21st of every month.

RATE OF TAX DEDUCTIONS (INDIVIDUAL)

This applies to;

- All aspect of building, construction and related activities 5% (now 2.5%)
- All types of contracts and agency arrangement other than sales 5%
- Consultancy and professional services 5%
- Management services 5%
- Technical services 5%
- Commissions 5%

RATE OF TAX DEDUCTIONS (COMPANIES)

This also applies to;

- All aspect of building, construction and related activities 5% (now 2.5%)
- All types of contracts and agency arrangement other than sales 5%
- Consultancy and professional services 10%

OFFENCES

Failure of a person to deduct or remit after deduction within 30 days from the date the tax was deducted or the time the duty to deduct arose is guilty of an offence and is liable on conviction to penalty.

PENALTIES

The board shall use best of its judgement to assess where a tax payer fails to render returns or renders incomplete or inaccurate returns. If a tax payer or his agent does not remit the tax within the time specified, the tax payer shall pay 5% per annum (plus interest at the commercial rate) shall be added to the tax in addition to penalty and interest.

- PERSONAL INCOME TAX AND PAY AS YOU EARN – LEGAL FRAME WORK

This includes;

- Personal income tax Act,
- Act 104 of 1993 with commences date 25th August 1993. Amended in 2011.
- An Act to impose income tax on individual, communities, families and on executors and trustees; and to provide for the assessment and administration of the tax

COLLECTION AGENT

The following are the collection agents;

- Every individual other [persons covered under paragraph (b) of the subsection or corporation sole of body of individual deemed to be resident for that year in the relevant state under the provision of the Act, shall pay to the relevant State.

The following other persons pay tax to FCT (paragraph (b) of the Act), they are:

- Staff of Nigerian Army, Nigerian Navy, Nigerian Air force, the Nigerian Police other than in a civilian capacity.
- Officers of Nigerian Foreign Services.
- Resident of Federal Capital Territory, Abuja and
- A person resident outside Nigeria who derives income or profit from Nigeria.

PERSONAL EMOLUMENTS

Personal emoluments are wages and salaries which includes allowance benefits in kind, gratuities, super annuation or pension and any other income derived solely by reason of employment.

CHARGEABLE INCOME

These includes any salary, wages, fee, allowance, or other gain or profit from employment including compensation, bonuses, premiums, benefits or other perquisites allowed, given or granted by any person to any temporal or permanent employee other than so much of any sums as or expenses incurred by him in the performance of his duties and from which it is not intended that the employee should make any profit or gain. Gain or profit from any trade, business, profession, or vocation for whatever period of time such trade, business, profession or vocation may have been carried on or exercised. It is also any gain or profit including any premium arising from a right granted to any other person for the use or occupation of any property, dividend, interest or discount, directors fees and any pension charge or annuity.

EXEMPTED INCOME

These are any treaty, convention or agreement between the Federal Government of Nigeria and any other country or arrangement with or decision of an international organization of which

Federal Government of Nigeria is a member or any arrangement in that behalf subsisting between the Government of the Federation and the Government of each state.

DEDUCTIONS ALLOWED FROM INCOME

This occurs when Interest on money borrowed and employed as capital in acquiring the income, interest on loan for developing an owner – occupied residential house, rent for the period, and premium for which was incurred during that period payable in respect of land and building occupied for the purpose of acquiring the income and any expenses incurred such as repairs of premises, plant, machinery, fixtures, utensil etc employed in acquiring the income, or for the renewal, repairs or alteration of any implement, utensil or article so employed.

DEDUCTIONS ALLOWED FROM INCOME

These are bad debt incurred in trade, business, profession or vocation, Contribution or abasement deducted from salary or pension or any other contribution other than penalty, pension Fund Contribution, Nigerian Social Insurance Trust Fund and any expenses incurred for income from trade, business, profession or vocation Deductions allowed.

RETURNS BY TAXABLE PERSONS

Each year a taxable person shall without notice or demand therefore file a return of income in the prescribed form and containing the prescribed information with the tax authority of the State in which the taxable person is deemed to be resident together with a true and correct statement in writing stating:

„ The amount of income from every source of the year proceeding the year of assessment

- „ The returns shall be made within 90 days from the commencement of the year
- „ 1% bonus if you file within the time specified
- „ No returns where Annual income is less than N30,000
- „ Penalties for not payment of income tax

DEDUCTION OF TAXES AT SOURCE

The following are subject to 10% tax deductions at source;

- „ Rent,
- „ Interest,
- „ Dividend,
- „ Directors fees,
- „ 10 % penalty of the tax not deducted or remitted in addition to the amount of tax not deducted or remitted,
- „ Plus interest at the prevailing monetary policy rate of the Central Bank of Nigeria.

PENALTY FOR NON PAYMENT OF INCOMETAX

This includes:

- „ 10 percent per annum of the tax not paid.
- „ Interest on the annual basis at bank lending rate from when the tax become due until paid.
- „ Enforcement if not paid within one month from the date of service of demand notice.
- „ Court action to recover the tax.

PAY AS YOU EARN (PAYE)

This can be explained as an Income tax chargeable on an employee's income. Every employer shall file a return with the relevant tax authority of all emolument paid to its employees not later than 31st January of every year. An employer who contravenes liable on conviction to N500,000 for body corporate and N50,000 in case of individual. All Employers are to be answerable for the tax deducted from

the employee. The due date for filing PAYE deducted is 10th of the preceding month.

OFFENCES AND PENALTIES

Failure to file returns, statement or information or keep records required attracts a fine of N5,000 on conviction and N100 every day if the failure continues. The Penalty for making incorrect returns, Omitting or understating income, giving of incorrect information in relation to a matter or thing affecting liability of a taxable person, on conviction a fine of N20,000 shall be payable double of the tax which had been undercharged

RATES AND ALLOWANCES

- A consolidated relief is granted on income at a flat rate of N200,000 plus 20% of gross income.
- INCOME TAX TABLE
- TAX EXEMPT

The following deductions are tax exempt;

- National Housing Fund Contribution,
- National Health Insurance Scheme,
- Life Assurance Premium,
- National Pension Scheme and;
- Gratuities

After the relief allowance and exemptions had been granted in accordance with the above income tax is taxed as specified in the tax table.

RATES AND ALLOWANCES

- 1. First N300,000 @ 7%
- 2. Next N300,000 @ 11%
- Next N500,000 @ 15%
- Next N500,000 @ 19%
- Next N1,600,000 @ 21%
- Above N3,200,000 @ 24%



COMMENTS BY CHIEF J-K GADZAMA SAN, ON THE MAJORITY AND MINORITY RULINGS IN PETITION NO. EDSA/EPT/8/07 BETWEEN PETER O. IKEM & ANOR AND PATRICK AISOWIEREN & 4 ORS (PETITION NO. EDSA/EPT/8/07) DELIVERED BY THE EDO STATE NATIONAL ASSEMBLY, GOVERNORSHIP AND STATE HOUSE OF ASSEMBLY ELECTION PETITION TRIBUNAL ON THE 14TH DAY OF AUGUST 2007

INTRODUCTION

I thank his Lordship, Hon. Justice Peter N.C. Umeadi, FCI Arb. (UK), the Honourable Chief Judge of Anambra State, most profoundly for the invitation to offer my comments on the majority and minority rulings delivered in the above mentioned Petition. To my mind, I have been honoured.

The divergence in both rulings is clear; and seems based on one key question on our adjectival law regarding election Petitions; whether time may be extended for a Petitioner who fails to apply for issuance of a pre-hearing notice within time? Under paragraph 3(1) of the relevant

Practice Directions, the time for applying is 7(seven) days after the filing of the last Reply to the Petition.

In commenting on these rulings, I shall first briefly review the relevant facts as I understand them; to provide background and give context to the rulings.

Next, I shall examine the central positions taken by both rulings, and then evaluate those positions in the light of applicable legal principles.

Finally, I shall conclude with my humble view of the correct position of the law, on the key question raised.

BACKGROUND

The background facts seem simple enough. The Petitioner filed an application for issuance of pre-hearing notice. The application was filed on the 13th of July 2007. The last Reply to the Petition (filed by the 3rd – 5th Respondents) was filed on the 28th of June 2007.

In view of paragraph 3(1) of the 2007 Practice Directions (applicable as at the time), the Petitioner should have filed this application by or before the 5th of July 2007, i.e. within 7 (seven) days of the service of the last Reply to the Petition. As things stood, the Petitioner by filing on the 13th of July, 2007 was 8(eight) days out of time.

Perhaps recognising his predicament, the Petitioner's counsel, most unfortunately, stooped to subterfuge. He deposed to an affidavit stating that the application was received by the registry on the 5th of July but somehow lay there unattended until the 13th of July when it was processed and stamped.

However, another affidavit filed by the secretary of the Tribunal put the record straight. It clearly indicated that the application was only presented to the Registry on the 13th day of July, the same day it was processed and stamped. This was consistent with a crucial admission made by one Petitioner's counsel in open court as follows:

“I did not apply for the issuance of pre-hearing notice until 13th July

2007. I concede that I was out of time in filing the notice of pre trial”.

It was against this factual background that both rulings were delivered on the propriety of filing an application for issuance of pre-hearing notice outside the 7 (seven) day period stipulated by law.

The membership of the Tribunal was made up of Hon. Justice B. Orilonise (Chairman), Hon. Justice A.S. Tahir (Member), Hon. Justice P.N.C Umeadi (Member), Hon. Justice Obande Ogbuinya (Member) and Hon. Justice S.M. Anjor (Member).

Their Lordships Hon. Justice B. Orilonise, Hon. Justice A.S. Tahir and Hon. Justice S.M. Anjor delivered the Majority Ruling, while Hon. Justice Peter N.C. Umeadi delivered the minority ruling, supported by Honourable Justice Obande Ogbuinya.

THE MAJORITY RULING

The main position taken by the Majority Ruling was clear. Given the ex-facie language of the Practice Directions, there can be no extension of time to file an application for issuance of pre-hearing notice. And where neither party has applied to issue one, the Tribunal is bound to dismiss the Petition.

A FEW COMMENTS VERY QUICKLY.

Firstly, it would appear that the majority decision saw no difficulty equating Practice Directions to actual statutes. This may explain the

following curious passage from the majority ruling:

“We are in agreement...that where the wordings of a statute are clear and unambiguous, the Tribunal has a mandatory duty to abide by the literal interpretation to discharge its primary duty of discovering the interpretation to discharge its primary duty of discovering the intention of the law maker”

Here are “a good many deep questions settled in a pretty summary fashion”.

Are practice Directions actually statutes or even equivalent to statutes? Are any rules of interpretation necessary when meaning is already clear? Is there actually a lawmaker behind practice Directions or simply a judicial officer?

The ease with which the majority strictly applied the rules of interpretation of statutes to the construction of Practice Directions is also worthy of note here. This underlying assumption may not be entirely correct. After all, the Supreme Court in *Okereke V. Yar'Adua* (2008) 12 NWLR (pt. 1100) 95 stated as follows regarding the status of practice Directions per Tabai JSC P. 48 PAR. E-F:

“Practice Directions do not, strictly speaking, qualify as statutes or enactments. They do not even stand on equal footing with rules of court. They are ancillary to and therefore subordinate to rules of court”

The context of Justice Tabai's remarks was actually a rejection of counsel's

references (in that appeal) to Practice Directions as statutes or enactments.

This strongly suggests that Rules of Interpretation developed for construing parliament's intention when dealing with statutes and enactments may not be suitable for applying the contents of Practice Directions.

What does all this mean? The strict literal rule of interpretation applied by the majority may not be applicable at all. The Tribunal was not dealing with a statute. It cannot apply such a rule to Practice Directions without elevating them to position of a statute.

Furthermore, the courts are not bound by the words used in a Practice Direction the same way they are bound by words in a statute which express Parliament's intention. This would explain the many decisions which recognise rules of court and Practice Directions as mere guides and not masters to the courts.

I quite agree that election Petition proceedings are sui generis and as such, the rules and laws applicable to election matters are designed in such a way to prevent delays in election Petitions.

It is clear that the operative word used in the Practice Directions is 'shall'; the strict interpretation of the provisions however may actually raise the issue as to whether justice will be met in the circumstance.

Also worthy of note is that there exists

a plethora of decided cases which support the view that there can actually be an extension of time where an applicant is out of time to file a process. In the circumstance, the Practise Directions cannot override judicial authorities on the Tribunal's power to enlarge time for an application of such nature.

I have studied the court of appeal decision in *Abubakar V. INEC* (2004) 1 NWLR (854) and the case of *Apari V. Hose* (1999) 5 NWLR (604) 541 which was relied heavily upon in the majority ruling and it is my considered opinion that they are actually distinguishable as the facts therein are not on all fours with the facts of the Petition under review. While noting that the case of *Abubakar V. INEC* (Supra) deals with the issue of filing a written brief by a Respondent in an appeal which is totally different from the main issue in the Petition under review, I make haste to borrow a line from the dictum of *Obaseki JSC in University of Lagos V. Aigoro* (1984) 15 N.S.C.C 745 where he said that no two interlocutory applications are to be treated the same as each will be construed in light of their peculiar facts.

In this vein, I do not agree with the position of the majority ruling that there cannot be enlargement of time for an application for issuance of pre-trial notice in election Petition proceedings.

THE MINORITY RULING

I however quite agree with the minority ruling in the sense that the

provisions of paragraph 3 of the Practice Directions ought not to have been given a strict literal interpretation. In addendum, I also pondered on the following rhetorical questions;

1. Would allowing the late application for issuance of pre-hearing notice by the Petitioners have caused any miscarriage of justice?
2. Would the Respondents have suffered any prejudice or injury by the late filing of the application for issuance of pre-hearing notice?
3. Did the late filing have any effect on the merits of the case? If so, how substantial were such effects?
4. Were such effects enough to warrant the dismissal of the entire Petition?

I answer the above raised issues in the negative and I think that the Tribunal could have actually tempered justice with mercy in the circumstance.

While acknowledging that there are actually limitations to the power of the Tribunal to enlarge time under the Electoral Act and the Practice Directions, it is my submission that these limitations actually do not affect the inherent powers of the Tribunal to enlarge time within which to apply for issuance of pre-hearing notice. Also instructive here is the decision in *Haruna V. Modibo* (2004) 16 NWLR (900) 487 at 591 where it was held that Tribunals can extend time to do anything or take any steps in election

proceedings. I recall this case very well because I was a lead counsel in the matter.

To me, the refusal of the Tribunal to enlarge time for the application for issuance of pre-hearing notice and the subsequent dismissal of the Petition is tantamount to sacrificing substantial justice on the altar of technicalities. I strongly believe that the application filed outside the prescribed time was indeed curable. After all, the Practice Directions itself states that non-compliance with its provisions shall not vitiate election Petition proceedings.

It is also my opinion that the minority ruling rightly adopted a more liberal approach in the construction and interpretation of the Practice Directions. The case of *University of Lagos and Anor V. Aigoro (supra)* which was relied heavily on in the minority ruling is also germane here. The main point here is that decided authorities give the courts and Tribunals discretion to enlarge time within which to file applications in a proceeding. I quite agree with the reasoning in that Supreme Court decision; that rules of court and Practice Directions as applicable in this case does not by any stretch of imagination overrule or purport to overrule the previous decisions of court in that regard.

I align myself with the reasoning in the minority ruling that the application for extension of time

within which to file application for issuance of pre-hearing notice was wrongly struck out by the Tribunal.

CONCLUSION

Interestingly, the Petitioner appealed the ruling of the Tribunal and the Court of Appeal being the final appellate court delivered its judgment on the 21st day of July, 2008 reported in (2008) LPELR-4296(CA). The Benin Division of the Court of Appeal before their Lordships Ali Abubakar Babandi Gumel, JCA, Chioma Egondy Nwosu, JCA and presided by Saka Adeyemi Ibiyeye, OFR, J.C.A set aside the ruling of the Tribunal delivered on the 14th day of August 2007 which essentially vindicated the dissenting position of the minority ruling of the Tribunal ably and brilliantly orchestrated by his Lordship Hon. Justice Peter N.C. Umeadi who is now the Chief Judge of Anambra State.

It is correct that election matters are time-bound and it is in public interest that such matters be disposed off timeously. I quite understand the position taken by the majority ruling but it would have been more appropriate to strike a balance in the interest of justice in the circumstance.

The key question for consideration in both the majority and minority rulings as I have analysed above is whether the time for filing an application for issuance of a pre-hearing notice can be extended by the Tribunal in an election Petition proceeding?.

In my humble but firm view, the key

question posited above ought to be answered in the affirmative considering the facts of the case and I have no difficulty to hold the opinion that the Tribunal ought not to have dismissed the Petition on the sole basis of filing of application to apply for the issuance of pre-hearing notice out of time.

On the whole, His Lordship, Honourable Justice Peter N.C. Umeadi, FCI Arb. (UK) who was member no. 3 in hierarchy on the Tribunal Panel did what is required of him as a Judge. In the words of the great philosopher; Socrates as quoted by the famous Lord Denning and approved by our own erudite Justice Chukwudifu Oputa (JSC) of blessed memory in his book, *Modern Bar Advocacy*; “Four things belong to a Judge; to hear courteously, to answer wisely, to consider soberly and to decide impartially”. His Lordship, Peter N.C Umeadi in relation to the ruling under review fully exhibited all of these desirable qualities of a Judge.

However, it is pertinent to note that the position of the law in respect thereof appears to have changed. The applicable Electoral Act at the moment which is the Electoral Act 2010 (As Amended) in Paragraph 18(1) of the First Schedule stipulates that:

“Within 7 days after filing and service of the Petitioner's reply on the respondent or 7 days after the filing

and service of the Respondent's reply, as the case may be, the Petitioner shall apply for the issuance of pre-hearing notice as in Form TF 007.”

Sub-Paragraph (3) further stipulates that:

“Where the Petitioner and the Respondent fail to bring an application under this paragraph, the tribunal or court shall dismiss the petition as abandoned and no application for extension of time to take that step shall be filed or entertained”.

Finally, this novel position has posed a challenge to petitioners or their Counsel who are lackadaisical as equity aids the vigilant and not the indolent.

I must sentimentally and passionately say that Hon. Justice Peter N.C. Umeadi, FCI Arb.(UK) will continue to live happily by God's grace for the singular fact that he did not only courageously give a dissenting opinion but that his dissenting opinion was upheld by the Appellate Court. I guess that the breaking of the news that the Appellate Court had upheld the dissenting opinion was indeed one of the defining moments in His Lordship's judicial career.



NEWS from THE FIRM

The Firm has fully and actively commenced business, at the new Corporate headquarters located at Plot 1805, Damaturu Crescent, By Kabo Way, Off Ahmadu Bello Way, Adjacent Garki Mall/International Market, Garki 2, Abuja.

We are also pleased to introduce to you the Janada International Centre for Arbitration and Mediation (JICAM) which has its office at the Corporate Headquarters of J-K Gadzama LLP.

A New Partner in the Person of Olatunde Barnaba Onamusi Esq. has joined the rank of the Senior Staff of the Firm. He was called to the Nigerian Bar 14 years ago and has over 10 years of dispute resolution experience. He is a member of the Chartered Institute of Arbitrators UK. He graduated from the Ogun State University where he obtained an LLb Hons degree. He also holds an LLM in International Commercial arbitration from Queen Mary, University of London. He has special interests in Litigation and Alternative Dispute Resolution. We wish him the very best as he brings his wealth of experience to bear at the firm.

Similarly Darlington Onyekwere .Esq and Onyedim Chimdindu Ugochi (Miss) have joined the fold of the J-k Gadzama LLP Abuja office. Darlington holds an LLb Hons Degree from the University of Jos and was called to the Nigeria Bar in the year 2013. He is passionate about Litigation, Research and Legal drafting. Whilst Chimdindu equally called to the Nigerian Bar in 2013 attended the Obafemi Awolowo University Ile-Ife where she obtained her LLb Hons. Chimdindu has special interest in Criminal Litigation and Corporate Law Practice. We wish both of them speedy growth and development in their career pursuit at the Firm.

In a related development, Mrs Ifeoluwa Mofiyinfoluwa Oluwasina has joined the Legal think-tank of the firm. Mrs Ifeoluwa is a 2010 graduate of the Obafemi Awolowo University Ile-Ife Osun State. She was called to the Nigerian Bar in 2012. Mrs Ifeoluwa has special interests in Litigation, Regulatory Compliance and Alternative Dispute Resolution. Similarly, Ayuba A.S. Abang, Esq, a graduate of the University of Jos, called to the Nigerian Bar in 2012 has also joined the army of staff at the firm. Ayuba is passionate about Civil Litigation and Property Law Practice. We wish both Counsel a fruitful career pursuit at the Firm.



First row from left to right: Henry Michael-Ihunde Esq (Head of Chambers J-K Gadzama LLP) Miss. Ikemefune Onyebuchi, Miss. Adeola Adedokun, Chief J-K Gadzama SAN, (Principal Partner J-K Gadzama LLP) Miss. Emochumsisi O. Sabo, Miss. Angel Nkechinyere, Barnaba Olatunde Onamusi Esq (Deputy Head Of Chambers J-K Gadzama LLP) . Top row from left to right: Mr. Okpala U. Seguis, Mr. Ribomtop Y. Nuhu, Miss. Hadiza Shata, Miss. Simisolu Bello, Mr. Ighedosa Benard Ehigiamusor, Mr. Peter Hopson Mbi. May to June, 2015 Internship Students from the Nigerian Law School.



From left to right: Nwosu Dubem, Mokut Obong, Chioma Nwofor, Miss Stephanie Tobi, Counsel J-K Gadzama LLP, Hachikara Ogbonda, Khalid Khadija Hauwa Abdulsalam and Oreoluwa Olubajo students of Funtaj International School, Abuja on tour at the Court of Appeal during a weeklong internship program at J-K Gadzama LLP Abuja office.



From left to right: Dr. Dorothee Ruckteschler, Chief Joe-Kyari Gadzama SAN and Dr. Wolfgang Huhnkamper at "The Costs in International Arbitration", International Bar Association Conference, which held on the 18th-19th June 2015, in Munich, Germany.



From left to right: Chief Joe-Kyari Gadzama SAN and Hon. Okafor Vitalis Chukwuma, Honourable Member representing Ihiala Federal Constituency in the House of Representatives at "The Costs in International Arbitration", International Bar Association Conference, which held on the 18th-19th June 2015, in Munich, Germany.

PICTURES FROM THE 3RD BAR & BENCH GOLF TOURNAMENT WHICH HELD ON SATURDAY, 23RD MAY, 2015 AT THE IBB INTERNATIONAL GOLF AND COUNTRY CLUB ABUJA.



From left to right: King Alfred Diete-Spiff, Hon. Justice I.N Auta (Chief Judge of the Federal High Court), His Excellency Rt. Hon. Simon Lalong Executive Governor of Plateau State, Hon. Justice M.B Donngbem Mensem (JCA), Hon. Justice M.N Oniyangi (JCA), His Royal Highness Alhaji Awal Ibrahim Emir of Suleja, Niger State.



From left to Right: Arc. M.B. Bello, Hon. Justice I.M Bukar former Chief Judge of the FCT Abuja, Chief J-K Gadzama SAN former Captain IBB International Golf & Country Club Abuja, Professional Golfer Aminu Baba, Mr. Umar Gandi



From left to right: Mr. Umar Gandi, Professional Golfer Aminu Baba, Arc. M.B Bello, Chief J-K Gadzama SAN, Mr. Hamid Abbo, Captain IBB International Golf and Country Club Abuja, The Chief Judge of the Federal High Court, Hon. Justice I.N Auta, His Excellency Rt. Hon. Simon Lalong Executive Governor of Plateau State, Hon. Justice M.B Donngbem Mensem (JCA), Hon. Justice M. N Oniyangi, Justice of the Court of Appeal Ibadan Division, His Royal Highness Alhaji Awal Ibrahim Emir of Suleja, Niger State.



From left to right: Mr. Ediga Agbo Captain of the Bauchi Golf Club, His Excellency, Alhaji Mohammed Abubakar Executive Governor of Bauchi State and Chief Joe-Kyari Gadzama SAN at the Bauchi Golf Course after a tee-off to mark Governor Mohammed Abubakar's inauguration, on the 30th of May, 2015.



From left to right Members of the Arewa Lawyers Forum Luka G. Haruna, Steve Abah Esq, Junaidu Abubakar, Mela Audu Nunghe, His Excellency Alhaji Mohammed Abubakar Executive Governor of Bauchi State, Chief Joe-Kyari Gadzama SAN, Garba Gajam Esq, Former Attorney General Zamfara State, Haruna D. Muhammed on a courtesy visit to His Excellency Alhaji Mohammed Abubakar Executive Governor of Bauchi State.



From left to right Members of the Arewa Lawyers Forum: Mela Nunghe Esq, Garba Gajam Esq, Former Attorney General Zamfara State, His Excellency Rt. Hon. Simon Lalong Executive Governor of Plateau State, Mrs Regina Simon Lalong First lady of Plateau State, Chief Joe-Kyari Gadzama, SAN during a courtesy visit on His Excellency Rt. Hon. Simon Lalong after his investiture.

LEGAL HUMOUR

A man walked into a lawyer's office and inquired about the lawyer's rates. "\$50.00 for three questions," replied the lawyer. "Isn't that kind a steep?" asked the man while dolling out the \$50.00. "Yes," answered the lawyer, "what's your third question?"



UPCOMING EVENTS AND CONFERENCES

1. Law Firms as Businesses: Option or Necessity? 19-21 August, 2015 Sao Paulo, Brazil.
2. Nigerian Bar Annual General Conference 23rd -28th August 2015.
3. Asia Pacific Meryers and Acquisitions Conference 1st September 2015 Mandarin Oriental, Hong Kong.
4. IBA Regional Transnational Crime Conference 3-4 September, 2015 Four Point by Sheraton, Lagos, Nigeria.
5. International Bar Association Annual Conference Vienna, Austria on 4-9th October, 2015.
6. Private Equity Transactions Symposium 12 November, 2015 Mandarin Oriental, London, England.
7. 8th J-K Gadzama LLP's Annual Public Lecture.
8. Silver Jubilee Celebration of J-K Gadzama LLP.
9. Official Commissioning of the Corporate Headquarters "**J-K Gadzama Court**".
10. Official Commissioning of the Janada International Centre for Arbitration

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2. **HON. JUSTICE GEORGE A. OGUNTADE,** J.S.C (RTD) CON.

NOTICE OF RELOCATION

This is to inform all our esteemed Clients and the General Public that the Law Firm of J-K GADZAMA LLP has moved to its Corporate Headquarters and permanent business premises at J-K GADZAMA COURT, at the address as appeared hereunder.



J-K GADZAMA COURT

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Vision

Creating an avenue for
independent, confidential and
more efficient means of resolving
disputes using Alternative
Dispute Resolution (ADR)
processes.

Mission Statement

To provide a neutral venue for the resolution of both domestic and international disputes; and encourage the settlement of disputes from corporate, domestic, international trade, investment and other transactions.

Services

Video Conferencing
Transcribing
Recording of proceeding
Interpretation
Secretarial/Administrative Services

Facilities

Hearing Rooms
Retiring Rooms
Coffee Lounge/Dinning
Library/Resource Room
Meeting rooms
Conference/Seminar Hall
Internet
Security
Car Park

J-K GADZAMA LLP

Legal Practitioners * Arbitrators * Mediators * Regulatory Consultants

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This publication amongst many other articles and news from the firm are accessible online on the office website.

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