



M. J. Nunna & Partners LLP
Trial Attorneys & Transaction Advisors

**COURT RULES – THE EFCC LACKS POWERS TO
INVESTIGATE, ASSESS, LEVY AND OR ENFORCE
TAX AND TAX RELATED MATTERS ON BEHALF OF
THE FEDERAL REPUBLIC OF NIGERIA.**

SUIT NO: FHC/ABJ/CS/181/2023

VERTEX AGRO LIMITED

v.

**ECONOMIC & FINANCIAL
CRIMES COMMISSION (EFCC)**

DELIVERED ON THE 19TH DAY OF JULY, 2023

We are pleased to have represented Vertex Agro Ltd; a major Manufacturer and supplier of Agro-Allied products in Nigeria, before the Federal High Court, Abuja to a Landmark Victory against the Economic and Financial Crimes Commission (EFCC).

Vide an originating summons filed on the **8th day of February 2023** we beseeched the Federal High Court with Six(6) questions and sought several reliefs essentially challenging the scope of the powers of the EFCC to assess, investigate, enforce, or levy taxes on behalf of the Federal Government given the incessant invitations and harassment of the company by personnel of the EFCC on Tax related inquiries, on the grounds that issues of Taxation are within the exclusive preserve of the Federal Inland Revenue Service (FIRS).

We contended amongst other things that the EFCC cannot usurp the powers of another federal government agency equally created by an Act of Parliament; the Federal Inland Revenue Service (Establishment) Act, 2007 to undertake the assessment, investigation, enforcement, and collection of taxes on behalf of the Federal Government of Nigeria.

In that pursuit, we prayed the Court to declare the actions of the EFCC as ultra vires and accordingly grant an order of perpetual injunction restraining the EFCC from further inviting the alter ego of Our Client or any other staff in the guise of undertaking the assessment, investigation, enforcement, and collection of taxes on behalf of the Federal Government of Nigeria.

In resolving the above issue, the Federal High Court in a well-considered judgment on the 19th day of July 2023, agreed with our contention that the EFCC indeed acted beyond its powers when it undertook the assessment, investigation, enforcement, and collection of taxes on behalf of the Federal Government of Nigeria concerning Our Client's tax obligations.

The Federal High Court held that the powers of the EFCC in the investigation of financial crimes are not at large hence it cannot reign supreme over the powers of another Federal Government Agency that is specifically empowered to undertake the assessment, investigation, enforcement, and collection of taxes on behalf of the Federal Government of Nigeria.

Consequently, the Court granted our relief for a perpetual injunction and awarded the sum of **N3,000,000.00 (Three Million Naira)** only as general damages against the EFCC.

Our Dispute resolution team was ably led by Our Associate; Emmanuel C. Sogo, Esq with J.P. Okako, Esq.

M.J Numa & Partners LLP

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