



NIGERIAN IMMIGRATION LAWYERS ASSOCIATION™

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Practitioners Association of Nigeria - Reg. No. 168102”

15th March, 2024

The Hon. Minister of Interior,
Federal Ministry of Interior,
Old Federal Secretariat,
Area 1, Gariki
FCT, Abuja

Attention: Dr. Olubunmi Tunji Ojo

Dear Hon. Minister,

RE: SUSPENSION OF THE IMPLEMENTATION OF THE EXPATRIATE EMPLOYMENT LEVY POLICY BY THE FEDERAL GOVERNMENT OF NIGERIA

On behalf of the Nigerian Immigration Lawyers Association (NILA), we submit the following comments relating to the suspension of the Expatriate Employment Levy (EEL) Policy ⁽¹⁾ which was recently introduced on 27th February, 2024 by the Federal Ministry of Interior (the “Ministry”).

NILA is a voluntary association of lawyers, law teachers and policy advocates practicing, teaching and researching in the field of immigration law in Nigeria. Our mission includes the promotion and enhancement of the development of fair and reasonable immigration law and policy in Nigeria. NILA members regularly advise and represent Corporates, Nigerian Citizens, lawful permanent residents, expatriates, refugees and asylum seekers regarding the application and interpretation of Nigeria immigration laws.

We appreciate the opportunity to provide comments to your Ministry relating to its recent suspension of the EEL policy. We believe that our collective expertise and experience makes us particularly well-qualified to offer views that will benefit the public and the government.

BACKGROUND

The EEL policy was launched by His Excellency, President Bola Ahmed Tinubu, GCFR on 27 February, 2024⁽¹⁾ and is, inter alia, aimed at addressing the complex interplay between foreign expertise and local employment opportunities. From the policy guidelines, the amount payable as EEL is \$15,000 USD for Directors and \$10,000 USD for other categories of expatriate staff. The levy is payable annually, with the deadline being the last day of February the following year.

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COMMENTARY

While the intended goals of the policy seem laudable, specific questions remain. For instance;

- *Whether the potential benefits of introducing the EEL to achieve its objectives outweigh the costs?*
- *Whether thorough impact assessment was carried out by the Ministry before the introduction of the policy?*
- *Whether the policy is in alignment with other extant government policies on Ease of Doing Business; Foreign Direct Investments; Dollarization of the Economy, etc?*
- *Whether such a levy can be legitimately introduced without the appropriate legislative framework?*
- *Whether the policy can successfully incentivize companies to prioritize local hiring and bridge the wage gap?*
- *Whether there is adequate framework in place for efficient and transparent implementation of the policy?*
- *Etcetera*

We believe that clarifying these questions is essential for stakeholders to make informed decisions. Therefore, we commend the decision of the Ministry under your leadership to suspend the policy. Additionally, the establishment of a joint committee, consisting of government officials and other stakeholders, to review the policy is seen as a positive development. It demonstrates that this government is sensitive to the concerns of stakeholders and willing to adapt policies to achieve a win-win outcome.

CONCLUSION

We thank you for this opportunity to provide comments on the suspension of the EEL policy. We look forward to a continuing dialogue on this and related matters.

Respectfully Submitted,

For: Legislative Advocacy & Law Reform Committee
Nigerian Immigration Lawyers Association

1. See Ministry of Interior Press Release “FG Addresses Stakeholders Levy” at <https://interior.gov.ng/press-release/fg-addresses-stakeholders-concerns-on-expatriate-employment-levy/>.
2. See Ministry of Interior, “FG Rolls Out Expatriate Employment Levy Guideline” at: <https://interior.gov.ng/press-release/fg-rolls-out-expatriate-employment-levy-guidelines/>.