

# ENFORCEMENT OF JUDGMENTS

*Law Over Borders Comparative Guide 2026*

*Edited by Andrew Bartlett, Osborne Clarke LLP*

**THE  
GLOBAL LEGAL POST**



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*Law Over Borders Comparative Guide 2026*

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**THE  
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# EDITOR'S INTRODUCTION

Andrew Bartlett  
*Osborne Clarke LLP*

This chapter forms part of:

## ENFORCEMENT OF JUDGMENTS

*Law Over Borders Comparative Guide 2026*

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A court judgment that cannot be enforced is likely to be a pyrrhic victory, so the importance of enforcement cannot be overstated. Cross-border enforcement is a particularly complicated area of legal practice, requiring practitioners to navigate different legal systems, national laws and a range of international agreements and conventions. Successful strategies require the combination of experience-based pragmatism with an in-depth understanding of the legal principles. This guide aims to provide a high-level examination of enforcement mechanisms across multiple jurisdictions, highlighting some of the key practical and legal issues that need to be considered by practitioners working in this complex area.

### Strategy

In cross-border enforcement situations, early planning and a clear strategy are essential. Enforcement strategy should, ideally, be considered before the commencement of original proceedings, since enforcement decisions may impact the choice of defendant, jurisdiction and cause of action, as well as the method of service. Early planning during the initial phases of a dispute can substantially improve the likelihood of successful recovery. With that said, enforcement strategies must remain flexible and adapt as proceedings evolve.

Effective enforcement depends on three key elements:

- information gathering;
- preservation of assets; and
- enforcement against assets.

The importance of each of these elements will vary in each case. In some instances, effective information collection and asset preservation make formal enforcement unnecessary. When a debtor realises that enforcement is likely to succeed, payment often follows. In more complex situations where the debtor no longer holds the assets, proceedings may involve multiple third parties alleged to hold assets on the debtor's behalf or to have received them on non-commercial terms.

### Information gathering

Identifying and locating a debtor's assets is often crucial in determining enforcement outcomes. Information may be obtained through investigatory work or through court orders compelling entities and individuals to disclose details of their assets.

Information can be collected from public sources by lawyers or specialist investigators. This may involve manual searches of registers in distant jurisdictions or property surveillance, but online searches using advanced software can also gather substantial information quickly. Social media increasingly provides useful evidence of assets and spending patterns for individual debtors and their families.

In many instances, court orders are necessary to compel debtors and third parties to disclose information about assets. Such orders can be obtained before or after judgment, although post-judgment applications are generally more straightforward.

The powers available to a court to compel disclosure of information vary between jurisdictions and there is no single answer as to which courts should be approached to obtain information. Common law jurisdictions typically operate on the basis that courts hearing the underlying dispute possess personal jurisdiction over defendants, enabling them to order comprehensive disclosure of worldwide assets both during litigation and post-judgment. Generally, obtaining information about assets tends to be more challenging in civil law systems than in common law systems.

### **Asset preservation**

Securing assets is often the most critical step of the entire recovery process. When assets can be effectively secured, through protective mechanisms such as freezing orders, the need for formal execution procedures can fall away.

Asset protection orders typically take one of two forms: "provisional attachment" orders affecting specific property; or personal orders restraining individuals within the court's jurisdiction from dissipating assets (commonly termed "freezing orders"). Generally speaking, civil law systems favour the attachment model, while common law jurisdictions more commonly use freezing orders.

The nature of these orders affects which courts have jurisdiction to grant them. Provisional attachment orders apply to specific property, so courts typically grant them only for assets within their territory. Civil law courts will not issue provisional attachment orders for worldwide assets.

Freezing orders are personal in nature, which means that common law courts can issue "worldwide" freezing orders. These orders do not provide the claimant with security over the property or priority over other creditors. Instead, they prohibit named individuals under the court's jurisdiction from disposing of specified assets, regardless of location. Breaching a freezing order constitutes contempt of court, potentially resulting in imprisonment or fines.

Both orders have advantages and drawbacks. Selecting the appropriate method for preserving assets requires evaluating the case circumstances and considering what can practically be achieved across different jurisdictions within the relevant timeframe.

After judgment, obtaining provisional attachment over bank accounts in some civil law jurisdictions can be simpler, cheaper and less complex than pursuing a freezing injunction in common law jurisdictions. However, provisional attachment offers less flexibility in several respects.

The requirements for the grant of interim relief vary significantly between jurisdictions.

### **Enforcement**

Enforcing a judgment outside its originating jurisdiction involves two distinct phases. The initial stage requires obtaining an order from the foreign court either recognising the original judgment as enforceable or issuing a fresh order mirroring the foreign decision (the "recognition stage"). The subsequent phase is executing the judgment against assets located in the relevant jurisdiction (the "execution stage"). In most cases, only judgments for the payment of a specified sum of money can be enforced in a foreign jurisdiction.

Recognition procedures depend on the jurisdiction's legal system and any applicable treaties or conventions. The absence of a treaty does not prevent recognition: most national laws provide mechanisms for recognising and enforcing foreign judgments. However, ease of enforcement varies considerably. Conversely, an applicable treaty does not guarantee swift or simple enforcement. The timescale of enforcement proceedings can vary significantly between jurisdictions even where the same international convention applies.

The mechanisms available for enforcement against specific assets depend entirely on the relevant national law, and are limited by jurisdictional and territoriality principles. Most legal systems provide mechanisms for enforcement against land, shares, debts and bank accounts, but some require the creditor to identify assets specifically in advance, creating a practical barrier. Banking secrecy laws can also hinder enforcement against bank accounts where the account details and contents are unknown. Furthermore, the appropriate forum for enforcement proceedings may be unclear when dealing with intangible assets such as complex financial products or contractual revenue streams. Third-party creditors' proprietary interests can also create enforcement difficulties.

As with recognition, timescales vary considerably between jurisdictions.

### Other considerations

Unexpected hurdles can always arise during the recognition and enforcement process, but practitioners should be alert to the challenges presented by:

- **Sovereign immunity.** Claims of sovereign immunity under national laws can restrict normal enforcement principles, requiring careful analysis whenever governmental entities or state-related assets feature in the recovery effort.
- **Limitation.** Many jurisdictions have time limits within which a judgment must be enforced. Generally, if a judgment is no longer enforceable in the originating jurisdiction, it is likely that it is no longer enforceable in another jurisdiction (although this is not always the case). However, the applicable rules of the enforcing state may also impose limitation periods for enforcement, so these must be checked as well.

### Navigating this guide

This publication offers country-specific analysis addressing the principal features of enforcement in each jurisdiction, including:

- Legal frameworks governing the recognition and enforcement of foreign judgments.
- Procedures for securing interim and protective relief.
- Mechanisms for investigating debtors and identifying their assets.
- Execution procedures applicable to various asset categories.
- Typical timeframes and cost considerations.

We hope you find it useful.

*Continued on the following page.*

### EDITOR BIOGRAPHY



#### **Andrew Bartlett**

Andrew Bartlett is a Partner in Osborne Clarke's International Disputes team in London, leading the international enforcement practice. He is a highly experienced litigator with market-leading experience in complex cross-border disputes and a particular focus on international enforcement and asset tracing. Andrew has over 20 years of experience in handling large-scale international disputes, directing and coordinating proceedings in numerous countries working for both corporates and high-net-worth individuals. He has been involved in numerous appellate judgments on issues of jurisdiction, injunctive relief, enforcement, and asset tracing, including advising the judgment creditor in the *Masri v. Consolidated Contractors* litigation which involved 12 different countries and over 40 law firms worldwide. Andrew's innovative approach on past cases has been recognised in the FT Innovative Lawyers Awards and The Lawyer Awards, and he is recognised as a "Leading Lawyer" by Legal 500. Andrew's primary focus is on devising effective litigation and enforcement strategies that yield results for clients, using his experience of complexity to deliver simplicity.

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# NIGERIA

**Ibukun Enigbokan & Yussuf Akinola Oyebanjo**  
*Streamsowers & Köhn*

This chapter forms part of:

## **ENFORCEMENT OF JUDGMENTS**

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## 1. What are the applicable legal frameworks relating to the recognition and enforcement of foreign court judgments?

What are the main international treaties or conventions that apply?

There are no treaties or conventions applicable to the recognition and enforcement of foreign judgments in Nigeria.

What legal principles apply if there is no applicable international treaty or convention?

In Nigeria, the recognition and enforcement of foreign judgments are governed by the following:

- the Reciprocal Enforcement of Judgments Ordinance, 1922, Cap.175 Laws of the Federation of Nigeria and Lagos, 1958 (the “Ordinance”);
- the Foreign Judgments (Reciprocal Enforcement) Act, 1990, Cap.F35, Law of the Federation of Nigeria 2004 (the “Act”);
- the Sheriff and Civil Process Act 1945, Cap.S6, Law of Federation of Nigeria 2004;
- the Judgment Enforcement Rules under section 94 of the Sheriffs and Civil Process Act; and
- the civil procedure rules of the court where an application for registration and enforcement of a foreign judgment is made.

## 2. What are the principal requirements for a judgment to be recognised and enforced and what are the key defences?

A foreign judgment is only enforceable under the Ordinance and the Act after it is registered by a superior court of record in Nigeria. Where a foreign judgment is not registered or registerable under the Ordinance and the Act, it may only be enforced under common law by commencing a new action with the foreign judgment constituting a debt in favour of the judgment creditor.

There are certain requirements stipulated in the Act that must be fulfilled before a foreign judgment can be registered by a Nigerian court, which are:

- the judgment debtor, as the defendant in the original action, must have received notice of the proceedings (besides service of the processes) in sufficient time to enable it to defend the proceedings;
- the foreign court must have jurisdiction in the circumstances of the case and the foreign judgment must be enforceable by execution in the country of the original court;
- the judgment must have been obtained without any form of fraud;
- the foreign judgment must conform to public policy in Nigeria;
- the judgment must be final and conclusive;
- the judgment must be by a superior court in the foreign country;
- the judgment must not have been wholly satisfied;
- the judgment must be one under which some money is payable, not being sums that are payable in respect of taxes or other charges of a like nature, or fines or penalties; and
- the application for registration must be made within 12 months of the date of the foreign judgment (or as extended by a superior Nigerian court).

Non-compliance with any of the above would constitute a defence to the registration and enforcement of a foreign judgment.

### **3. What are the applicable legal principles relating to the recognition and enforcement of arbitration awards made in foreign states and what are the defences?**

Under the Act, “judgment” includes an award given in arbitration proceedings if, by the laws of the foreign country, the award has become enforceable in the same manner as a judgment given by a court in the foreign country.

Nigeria is a contracting state to the Convention on the Recognition and Enforcement of Foreign Arbitral Awards (“New York Convention”), which mandates the recognition and enforcement of arbitral awards made in other contracting states, with specific exceptions. The New York Convention has been incorporated into Nigerian law in the Arbitration and Mediation Act, 2023 (AMA). By section 60 of the AMA, the New York Convention applies to any award made in a country other than Nigeria, provided that:

- the country is a party to the New York Convention; and
- differences arise out of a legal relationship, whether contractual or not, considered commercial under the laws of Nigeria.

Thus, for a foreign arbitral award to be enforceable in Nigeria:

- the parties to the arbitration agreement must not be under some incapacity under the law applicable to them;
- the arbitral agreement must be valid under the law to which the parties have subjected it or, failing an indication thereon, under the law of the country where the award was made;
- the party against whom the award is invoked must have been given proper notice of the appointment of the arbitrator or of the arbitration proceedings and able to present their case;
- the subject matter of the arbitration is capable of settlement by arbitration under Nigerian law;
- the award must deal with issues contemplated within the terms of the submission to arbitration and must not contain decisions on matters beyond the scope of the submission to arbitration – if the decisions on matters submitted to arbitration can be separated from those not so submitted, that part of the award which contains decisions on matters submitted to arbitration may be recognised and enforced;
- the composition of the arbitral authority or the arbitral procedure was in accordance with the agreement of the parties or in accordance with the law of the country where the arbitration took place;
- the award must be final and binding on the parties;
- the award must be made in a country that is a party to the New York Convention;
- the recognition or enforcement of the award is not contrary to public policy in Nigeria; and
- the subject matter of the dispute must be commercial under Nigerian law.

Non-compliance with any of the above would constitute a defence to the recognition and enforcement of a foreign award.

#### **4. What are the practicalities of the process for recognising and/or enforcing a foreign judgment or arbitration award?**

The applicable court fees are calculated at the point of filing an application for the registration, recognition, and enforcement of the foreign judgment or award. Generally, the court registry will consider the value of the judgment sum or award when calculating the applicable court fees. The costs to be paid include filing fees and expenses related to executing the judgment.

The timeline for the registration, recognition, and enforcement of a foreign judgment or award is not ascertainable but depends on factors such as the caseload of the relevant court, cooperation by the other party, and any objections to the application for registration, recognition, and enforcement.

An application for the registration and enforcement of a foreign judgment (which includes an arbitral award under the Act) must be filed before a superior court of record in Nigeria. A superior court of record is defined in the Act as the High Court of a State or the Federal Capital Territory, Abuja, or the Federal High Court. Also, "court" under the AMA means the High Court of a state, the High Court of the Federal Capital Territory, Abuja, or the Federal High Court, unless the parties otherwise agree and except for the purpose of appointment of an arbitrator (including an emergency arbitrator).

#### **5. What rights are there to appeal against a decision on recognition/enforcement and do appeals prevent enforcement?**

The Ordinance and the Act grant a judgment debtor the right to apply to set aside the registration of a foreign judgment, and this would usually be the recourse where a party is unsatisfied with the court's decision to register a foreign judgment. An appeal is more applicable against the decision of the court refusing to set aside the registration of a foreign judgment.

It should be noted that an appeal is not a review of a registered foreign judgment and is therefore not actionable against the substance of the issues decided in a foreign judgment but must be based on the grounds provided by the Ordinance and the Act. These grounds include fair hearing by the foreign court, jurisdiction, and issues relating to enforcement of penalties and taxes.

Upon registration, a foreign judgment becomes enforceable and bears the same force as a judgment of a superior court in Nigeria. The registration of a foreign judgment subsists until the order of the court registering the same is set aside on appeal. An appeal does not operate as a stay of execution and will not prevent enforcement of a foreign judgment that has been duly registered by a Nigerian court. As such, a judgment debtor must file an application for stay of execution to suspend the execution of a foreign judgment during the pendency of any appeal filed against the registration of the judgment. Once a stay of execution is granted, the judgment becomes unenforceable until the appeal against its registration is determined.

## **6. What measures are available to obtain information about a judgment debtor's assets (in the context of the enforcement of a foreign judgment or award) and what are the sanctions for non-compliance?**

There are no specific procedures or rules compelling the disclosure of assets by a judgment debtor, and therefore, there are no applicable sanctions. However, information about a judgment debtor's assets may be obtained through searches conducted at public registries such as the Corporate Affairs Commission (in cases of a registered entity), the Federal Lands Registry and lands registries of the various states in Nigeria (with respect to real estate), and the National Collateral Registry (where a public user can conduct a search on a movable asset provided as collateral for loan facility to identify any security interests created, if registered).

In garnishee proceedings for the enforcement of a foreign judgment or award, garnishees are compelled by the court to disclose how much money a judgment debtor has in their custody, as a form of assets disclosure.

## **7. What interim measures are available to preserve assets pending enforcement and what are the territorial limits of these measures?**

Without a pending suit, it is impossible to exercise measures to preserve assets pending the enforcement of a judgment. However, simultaneously with commencing enforcement proceedings, a judgment creditor may apply to the court for injunctions to restrain the judgment debtor from dissipating its assets within Nigeria pending enforcement of the judgment.

Preservative orders of the court are usually limited to assets found within Nigeria.

## **8. Once a foreign judgment or award has been recognised, what procedures are available for enforcement against the following types of assets?**

### **Bank accounts**

A judgment creditor may initiate garnishee proceedings to attach funds in a judgment debtor's bank accounts. Garnishee proceedings are used to attach money that belongs to the judgment debtor but is in the custody of a third person, known as the "garnishee". A garnishee proceeding is commenced by an application *ex parte* (without notice to the judgment debtor and the garnishees). Upon an application by the judgment creditor, a court may make an order *nisi* directing the listed banks to disclose any sum of money in their custody that belongs to a judgment debtor, and to show cause why the court should not order that the sum be paid to the judgment creditor. Where a bank discloses any sum as such, the court makes the order *nisi* absolute, mandating the bank to pay the disclosed judgment debtor's money to the judgment creditor.

### **Shares**

Shares of a judgment debtor may be attached in the same manner as a movable property by the issuance of a writ of attachment and sale. However, where the writ is for the distress or attachment and sale of goods, only shares of a public company or corporation are subject to attachment and sale by the sheriff of the court.

### Debts due to the judgment debtor from third parties

A judgment creditor may also file garnishee proceedings for the attachment of debts due to the judgment debtor by third parties.

### Real estate

A judgment creditor may apply for the issuance of a writ of attachment and sale for execution against the immovable property of a judgment debtor for the recovery of a judgment sum if sufficient movable property of the judgment debtor cannot be found within Nigeria to satisfy the judgment and costs, including the cost of execution. For immovable properties (such as real estate), leave of court must be sought and obtained for the issuance of a writ of attachment and sale. The application for leave must be supported by evidence showing:

- what steps, if any, have already been taken to enforce the judgment, and with what effect;
- what sum now remains due under the judgment; and
- that no movable property of the judgment debtor, or none sufficient to satisfy the judgment debt, can with reasonable diligence be found.

### Movable property

A judgment creditor may apply for the issuance of a writ of attachment and sale for execution against any movable property to which a judgment debtor is entitled. This includes movable properties of the judgment debtor that are not in their possession or are subject to a lien or the immediate possession of some other person.

For movable assets, the writ is obtained by completing the *praecipe* form at the registry of the court. Once issued, the writ empowers the sheriff of the court to seize and sell the judgment debtor's property within the jurisdiction to satisfy the judgment debt (except wearing apparel and bedding of the judgment debtor or their family and the tools and implements of their trade, to the value of NGN 10). The proceeds from the sale are used to cover sale expenses and offset the judgment debt, with any remaining balance being given to the judgment debtor.

Where the judgment sum was ordered to be paid in instalments, the writ can only be issued after the default in payment of some instalment, and execution may be for the remaining sum and costs then unpaid, or for a part of it as the court may order (either in the judgment or subsequently).

Further, the seized property cannot be sold until the expiration of a period of at least five days from the date of seizure, unless they are perishable in nature or the judgment debtor requests so in writing.

## 9. Will the court allow enforcement against assets that are beneficially owned by the judgment debtor but are not legally owned or registered in its name?

A Nigerian court may allow enforcement against an asset once it is proven before the court that the judgment debtor is the owner of the asset, even if the asset is not registered in the judgment debtor's name. For example, a Nigerian court will

permit the levying of execution against the immovable property of the judgment debtor if he is the owner of the property irrespective that he is yet to perfect his title to the property.

### **10. Will the court allow enforcement against assets that are jointly owned by the judgment debtor and a third party?**

A Nigerian court may not enforce a judgment against assets that are jointly owned by the judgment debtor and a third party except where ownership may be severed, such that the judgment debtor's ownership is ascertainable.

#### **AUTHOR BIOGRAPHIES**



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# ENFORCEMENT OF JUDGMENTS

*Law Over Borders Comparative Guide 2026*

This comparative guide offers a practical overview of the enforcement of judgments and arbitration awards across multiple jurisdictions. It examines the legal frameworks for recognition and execution, key requirements and defences, and the procedural steps involved. Emphasising early strategy, asset identification and preservation, it also explores interim measures, appeals and enforcement against complex asset structures, including third-party holdings. Designed for practitioners handling cross-border disputes, it provides clear, focused insights to support effective, efficient and commercially meaningful recovery.

## MARKET INSIGHTS

### ITALY

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### JERSEY

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