PANORAMIC

ENFORCEMENT OF FOREIGN JUDGMENTS 2027

Contributing Editors

Elliot Friedman, **David Livshiz**, **Carsten Wendler** and **Christian Vandergeest**

Freshfields

LEXOLOGY

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Panoramic guide (formerly Getting the Deal Through) enabling side-by-side comparison of local insights into relevant treaties, conventions and other sources of law; limitation periods; types of enforceable order; competent courts; separation of recognition and enforcement; opposition; jurisdiction of the foreign court; awards and security for appeals; enforcement and pitfalls; and recent trends.

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Nigeria

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Summary

LEGISLATION

Treaties

1 Is your country party to any bilateral or multilateral treaties for the reciprocal recognition and enforcement of foreign judgments? What is the country's approach to entering into these treaties, and what, if any, amendments or reservations has your country made to such treaties?

Nigeria is not a signatory to any multilateral or bilateral treaties for the reciprocal recognition and enforcement of foreign judgments. However, Nigeria's constitutional approach in entering into any bilateral or multilateral treaties is that until such an international treaty signed by Nigeria is enacted into law by the National Assembly, (1) it has no force of law, and (2) its provisions will not be enforceable in any court of law within the country. This suggests that before the enactment into law by the National Assembly of such a bilateral or multilateral treaty to which Nigeria is a signatory, the signed treaty has no force of law and Nigerian courts cannot give effect to it (*Abacha v Fawehinmi* (2006) 6 NWLR Part 660 at page 340). This same process applies to every amendment made to any international treaty to which Nigeria is a signatory or a party.

Even though Nigeria is not party to any bilateral or multilateral treaties for the reciprocal recognition and enforcement of foreign judgments, foreign judgments are enforced in Nigeria under the following statutes:

- the Reciprocal Enforcement of Foreign Judgments Ordinance 1922, Chapter 175, Laws of the Federation and Lagos 1958 (the Ordinance); and
- the Foreign Judgments (Reciprocal Enforcement) Act, Chapter F35, Laws of th e Federation of Nigeria 2004 (the Act).

The Ordinance deals with the registration and enforcement of judgments obtained in Nigeria and the United Kingdom and other parts of His Majesty's (King of the United Kingdom and the other Commonwealth realms) dominions and territories. The Ordinance has not been repealed by the Foreign Judgements (Reciprocal Enforcement) Act. This position has been affirmed by the Nigerian Supreme Court in *Witts & Busch Ltd v Dale Power Systems Plc* (2007) LPELR-3499(SC).

Section 3, Part 1 of the Act (which contains provisions for the registration of foreign judgments) empowers the Nigerian minister of justice to make an order extending the application of the Act to any foreign country with substantial reciprocity of treatment with respect to the enforcement of judgments made by a superior court in Nigeria. To date, the minister is yet to make any order pursuant to section 3. Section 10(a) of the Act provides for the enforcement of foreign judgments from countries to which Part 1 of the Act has not been extended, provided that such applications for enforcement are made within 12 months of the foreign judgment or within such time frame as the court may permit.

Foreign judgments are also enforceable under common law by commencing a fresh action, suing on the judgment debt.

Law stated - 22 June 2026

Intra-state variations

2 Is there uniformity in the law on the enforcement of foreign judgments among different jurisdictions within the country?

Nigeria operates a federal system of government comprising 36 states and a central federal government. Although each state has a legislative assembly, the authority to make laws on issues regarding the enforcement of foreign judgments is constitutionally vested in the National Assembly, which is the federal legislative body. There are therefore no intra-state variations and there is uniformity in the law on the enforcement of foreign judgments.

Law stated - 22 June 2026

Sources of law

3 What are the sources of law regarding the enforcement of foreign judgments?

The sources of law are:

- the Reciprocal Enforcement of Foreign Judgments Ordinance 1922;
- the Foreign Judgments (Reciprocal Enforcement) Act and the Rules of Court made under section 5 of the Act;
- the Sheriffs and Civil Process Act, Chapter S6, Laws of the Federation of Nigeria 2004;
- the various civil procedure rules of the superior courts before which registration and enforcement are sought;
- the Judgment Enforcement Rules under section 94 of the Sheriffs and Civil Processes Act; and
- common law.

Law stated - 22 June 2026

Hague Convention requirements

4 To the extent the enforcing country is a signatory of the Hague Convention on Recognition and Enforcement of Foreign Judgments in Civil and Commercial Matters, will the court require strict compliance with its provisions before recognising a foreign judgment?

Nigeria is not a signatory to the Hague Convention on the Recognition and Enforcement of Foreign Judgments in Civil and Commercial Matters 1971. The convention's provisions, therefore, do not apply to the application for registration and enforcement of foreign judgments in Nigeria.

Law stated - 22 June 2026

BRINGING A CLAIM FOR ENFORCEMENT

Limitation periods

5 What is the limitation period for enforcement of a foreign judgment? When does it commence to run? In what circumstances would the enforcing court consider the statute of limitations of the foreign jurisdiction?

A judgment creditor in respect of a judgment to which Part 1 of the Foreign Judgments (Reciprocal Enforcement) Act (the Act) applies may apply to a superior court in Nigeria to have the judgment registered at any time within six years of the date of the judgment or, where there have been proceedings by way of an appeal against the judgment, after the date of the last judgment given in those proceedings. An 'appeal' is defined under the Act to include any proceeding by way of discharging or setting aside a judgment, an application for a new trial or a stay of execution. Notably, where the minister of justice is yet to make an order extending the application of Part 1 of the Act to a country, the applicable time limit will be, as provided under section 10 of the Act, 12 months or such longer period as may be allowed by the registering court. Because the minister is yet to make an order to activate the six-year period of limitation under the Act, the operative period of limitation under the Act is 12 months, subject to the court's extension.

Under the Reciprocal Enforcement of Foreign Judgments Ordinance 1922 (the Ordinance), applications for the registration of a foreign judgment may be brought within 12 months of the date of the judgment or a longer period if allowed by the registering court.

Therefore, where an application for registration of a foreign judgment is not brought within the statutory 12-month period under both the Ordinance and the Act, the application will be caught by limitation, except when time is extended for the judgment creditor by the court. This position was affirmed by theSupreme Court in*Marine & Gen Ass Co Plc v OU Ins Ltd* (2006) 4 NWLR (Part 971) 622. There are no circumstances stipulated by the Act under which an enforcing court would consider the statute of limitations of the foreign jurisdiction.

Law stated - 22 June 2026

Types of enforceable order

6 Which remedies ordered by a foreign court are enforceable in your jurisdiction?

The only order made by a foreign court that is enforceable in Nigeria under the Act and the Ordinance is a final judgment that is conclusive between its parties, under which some money is payable (excluding sums that are payable in respect of taxes or other charges of a like nature, such as fines or penalties). As such, non-monetary judgments or interlocutory orders are not enforceable as foreign judgments in Nigeria.

Law stated - 22 June 2026

Competent courts

7 Must cases seeking enforcement of foreign judgments be brought in a particular court?

Yes. The Act requires registration of a foreign judgment to be sought before a superior court. A 'superior court' is defined under the Act as the High Court of a state or the Federal Capital Territory, Abuja, or the Federal High Court. After the foreign judgment is registered, it can then be enforced by the registering court. However, in exercising an abundance of caution, it is pertinent to seek registration of a foreign judgment in a court whose jurisdiction covers the subject matter of the original suit conducted outside Nigeria. In*Access Bank Plc v Akingbola* (Unreported Suit No. M/563/2013), decided in 2014, the Lagos State High Court ruled that the judgment of the High Court in England could not be registered and enforced in the Lagos State High Court. The court based this decision on the ground that the subject matter of the suit that led to the judgment was a matter within the exclusive jurisdiction of the Federal High Court under section 251(1)(e) of the Constitution of the Federal Republic of Nigeria 1999 as a matter under the Companies and Allied Matters Act and, if the original action had been tried in Nigeria, the right court seised with jurisdiction would be the Federal High Court. The court, therefore, concluded that the application to register should have been brought to the Federal High Court; accordingly, it quashed the registration of the judgment that had been granted earlier. In *Kabo Air Limited v The O' Corporation Limited* (2014) LPELR-23616 (CA), the Court of Appeal also alluded to the fact that the subject matter of the judgment sought to be registered concerned aviation, which is within the exclusive jurisdiction of the Federal High Court, in holding that the Federal High Court had jurisdiction to entertain the application for registration of a judgment that was obtained in the Gambia. The Court of Appeal later reiterated this position in its more recent decision in *Kabo Air Ltd v The O' Corporation Ltd* (2022) LPELR-58721(CA).

Law stated - 22 June 2026

Separation of recognition and enforcement

8 To what extent is the process for obtaining judicial recognition of a foreign judgment separate from the process for enforcement?

The process of recognition involves a court hearing by a judge who must first consider an application for the registration of the foreign judgment. Should the application be granted, the judgment will be registered in the Register of Judgments. Once the judgment has been registered and is not set aside on appeal, it can then be enforced by the judgment creditor. Enforcement, however, may or may not involve a court hearing. Upon recognition or registration of a foreign judgment, the judgment creditor may seek to enforce the foreign judgment (which is now deemed to be the judgment of the court that registered it) by the various means of execution provided under the Sheriffs and Civil Process Act. These include execution by the issuance of a writ of attachment that empowers court bailiffs to seize the property of the judgment debtor, and execution through garnishee proceedings, which involves a court hearing by which money due to the judgment debtor from third parties is attached in satisfaction of the judgment debt. Where property is to be attached, the judgment creditor must obtain a writ of execution or *fieri facias* from the relevant court. The process of obtaining a writ of execution is mostly administrative and very rarely involves a court hearing, except in certain situations stipulated under the rules of the various courts, where the leave of the court must be sought before a writ of execution can be issued.

Law stated - 22 June 2026

Res judicata and issue preclusion from a foreign judgment

9 Is res judicata or issue preclusion from a foreign judgment available in your jurisdiction? Are there any requirements that must be met before a court relies on a foreign judgment for issue preclusion in an ongoing proceeding?

The doctrine of *res judicata,* also known as estoppel *per rem judicatam,* is available in Nigeria and applies to a foreign judgment. Nigerian courts recognise that where a final judicial decision has been pronounced by a court of competent jurisdiction, the parties and their privies are precluded from re-litigating the same issues.

Nigerian courts have emphasised that *res judicata* is a doctrine of general application that therefore applies irrespective of the form of the earlier proceedings, provided the earlier decision was rendered by a court of competent jurisdiction and concerned the same subject matter. In *Liasu & Ors v Salau & Ors* (2011) LPELR-3919(CA), the Court of Appeal held that the doctrine applies equally in all courts and that it is immaterial in which court the former proceedings were conducted, provided the court had competent jurisdiction and the proceedings concerned the same cause. The Supreme Court has also recognised that a final judicial decision of a foreign tribunal of competent jurisdiction may operate as an estoppel against subsequent litigation involving the same parties or privies, and the same subject matter. In I*gbeke v Okadigbo & Ors* (2013) LPELR-20664(SC), the Supreme Court stated that a final decision of an English court of competent jurisdiction may constitute an estoppel and preclude the parties from disputing the matter in later proceedings.

Before a court can rely on a foreign judgment for issue preclusion or estoppel *per rem judicatam*, the following requirements must be satisfied:

- the foreign judgment must have been rendered by a court of competent jurisdiction;
- the issue or claim in the earlier and later proceedings must be the same;
- the subject matter (*res*) in both proceedings must be the same;
- the foreign judgment must be valid, final and subsisting; and
- the parties in the subsequent proceedings must be the same as, or privies of, the parties in the earlier proceedings.

These requirements were stated in *Abebe v FRN* (2019) LPELR-50546(CA), which further confirmed that the absence of any of these conditions defeats the plea of estoppel *per rem judicatam*.

Accordingly, a Nigerian court will generally rely on a foreign judgment for issue preclusion, or *res judicata*, only where the foreign judgment is recognised as a valid and final determination by a competent court and all the established elements of estoppel *per rem* *judicatam* are present. A successful plea of *res judicata* bars the re-litigation of the issue and may oust the jurisdiction of the court to entertain the matter further.

Law stated - 22 June 2026

OPPOSITION

Defences

10 Can a defendant raise merits-based defences to liability or to the scope of the award entered in the foreign jurisdiction, or is the defendant limited to more narrow grounds for challenging a foreign judgment?

A defendant cannot raise merits-based defences to liability or defences as to the scope of the award. The grounds for setting aside the registration of a foreign judgment are clearly stipulated under the Foreign Judgments (Reciprocal Enforcement) Act (the Act) and are limited to issues such as fraud, public policy, jurisdiction, lack of service or lack of sufficient time after service to respond to the action in the foreign court before the entry of the judgment. The courts in Nigeria have held that a registering court has no appellate jurisdiction over the foreign court and cannot, therefore, embark upon a merits-based assessment of the foreign judgment sought to be registered. This position was reiterated by the Supreme Court of Nigeria in its recent decision in *Conoil v Vitol SA* (2018) 9 NWLR (Part 1625) 463.

Law stated - 22 June 2026

Injunctive relief

11 May a party obtain injunctive relief to prevent foreign judgment enforcement proceedings in your jurisdiction?

There is no provision in the Act for a party to obtain injunctive relief to prevent the enforcement of foreign judgment proceedings in Nigeria. In *Kalu v FGN* (2014) 1 NWLR (Part 1389) page 479, the Court of Appeal held that injunctive relief, being *in personam*, is directed against the litigant and not the court or its proceedings. The available remedy for a defendant, akin to a mandatory injunction, is to bring an application to set aside the registration of a foreign judgment. However, this can be entertained only (1) if the foreign judgment was registered in contravention of the Act, (2) if the original court that gave it lacked jurisdiction, (3) if it was obtained by fraud, or (4) if the rights under it are not vested in the person that made the application for registration. Similarly, the registering court can set aside a judgment if the judgment debtor did not receive notice of the proceedings in the original court that gave it and consequently did not appear, making the said judgment a default judgment.

Law stated - 22 June 2026

REQUIREMENTS FOR RECOGNITION

Basic requirements for recognition

12 | What are the basic mandatory requirements for recognition of a foreign judgment?

The mandatory requirements for registration or recognition of a foreign judgment are as follows:

- 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 creditor must be the applicant for registration of the judgment;
- the judgment must not have been wholly satisfied; and
- 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.

Law stated - 22 June 2026

Other factors

13 | May other non-mandatory factors for recognition of a foreign judgment be considered and, if so, what factors?

There are no non-mandatory factors that are outside the provisions of the Foreign Judgments (Reciprocal Enforcement) Act (the Act) that may be considered in an application for registration of a foreign judgment.

Law stated - 22 June 2026

Procedural equivalence

14 | Is there a requirement that the judicial proceedings where the judgment was entered correspond to due process in your jurisdiction and, if so, how is that requirement evaluated?

There is no requirement under the Act that the judicial proceedings in the foreign court correspond to due process in Nigeria.

Law stated - 22 June 2026

JURISDICTION OF THE FOREIGN COURT

Personal jurisdiction

15 Will the enforcing court examine whether the court where the judgment was entered had personal jurisdiction over the defendant and, if so, how is that requirement met?

Nigerian courts may examine whether the foreign court had personal jurisdiction over a defendant. One of the grounds under the Foreign Judgments (Reciprocal Enforcement) Act (the Act) for setting aside the registration of a foreign judgment is whether the original court had jurisdiction in the circumstances of the case. The Act further defines for this purpose when the original court shall be deemed to have jurisdiction and when the original court shall be deemed not to have jurisdiction for judgments in an action *in personam* or an action *in rem*. For an action *in personam*, the original court shall be deemed not to have jurisdiction if the judgment debtor, being a defendant in the original proceedings, was a person that under the rules of public international law was entitled to immunity from the jurisdiction of the courts of the country of the original court and did not submit to the jurisdiction of that court. With specific regard to enforcement under the Act, the foreign court is deemed to have jurisdiction and the foreign judgment is registrable and enforceable in Nigeria only if the judgment debtor voluntarily appeared or otherwise agreed to submit to the jurisdiction of the relevant foreign court, or the judgment debtor was a resident in the jurisdiction of the relevant foreign court when the proceedings were instituted.

Law stated - 22 June 2026

Subject-matter jurisdiction

16 Will the enforcing court examine whether the court where the judgment was entered had subject-matter jurisdiction over the controversy and, if so, how is that requirement met?

The Act does not specifically direct the enforcing court to examine whether the original court had subject-matter jurisdiction over the controversy, but this can be inferred in certain circumstances. In considering the mandatory conditions for registration, such as the foreign court's jurisdiction in the circumstances of the case, the enforceability by execution of the foreign judgment and whether the foreign judgment was obtained by fraud or not, the registering court may have to consider the subject-matter jurisdiction of the original court. This is also contingent on whether the foreign judgment is *in rem* or *in personam*. Where the foreign judgment is *in personam*, section 6(2)(a) of the Act requires the registering court to consider the residence of the defendant in the original action; that is, whether the judgment debtor was resident in the foreign country at the time of the proceedings, or (if the judgment debtor was a body corporate) whether its principal place of business is in the original country or whether the contract being the subject matter was to be performed or executed in the country of that court. Section 6(2)(b) of the Act deals with judgment *in rem* of which the subject matter is both immovable or movable property. The registering court will have to consider before registration of the judgment whether the property (subject matter) was, at the time of the proceedings before the original court, situated in the country of that court.

Lastly, under the Act, the registering court will also consider subject-matter jurisdiction where there is controversy as to whether the proceedings of the original court ran contrary to an agreement by the parties to settle their dispute otherwise than by proceedings in the courts of the foreign country.

Law stated - 22 June 2026

Service

17 Must the defendant have been technically or formally served with notice of the original action in the foreign jurisdiction, or is actual notice sufficient? How much notice is usually considered sufficient?

The judgment debtor must have received actual notice of the proceedings of the original action in the foreign court within a sufficient time to enable it to appear and defend the proceedings. Under section 6(1)(a)(iii) of the Act, one of the grounds for setting aside a registered foreign judgment is that, notwithstanding that the processes in the original court may have been duly served on the judgment debtor (which was the defendant in the original proceedings), it did not receive notice of those proceedings in sufficient time to enable it to defend the proceedings and did not appear. The length of notice is as required by the law of the country of the original court. Where no period is stipulated, Nigerian courts will usually in such cases follow the common law rules of reasonable notice, which will be subject to the circumstances of each case.

Law stated - 22 June 2026

Fairness of foreign jurisdiction

18 Will the court consider the relative inconvenience of the foreign jurisdiction to the defendant as a basis for declining to enforce a foreign judgment?

The relative inconvenience of the foreign judgment to the defendant is not one of the grounds for declining to register or enforce a foreign judgment under the Act. Where the parties, by whatever agreement under which the dispute arose or by conduct, voluntarily appeared or submitted to the foreign court's jurisdiction, the registering court will not consider the relative inconvenience to the judgment debtor in the registration or setting aside proceedings.

Law stated - 22 June 2026

EXAMINATION OF THE FOREIGN JUDGMENT

Vitiation by fraud

19 Will the court examine the foreign judgment for allegations of fraud upon the defendant or the court?

One of the grounds for denying the registration of a foreign judgment under the Foreign Judgments (Reciprocal Enforcement) Act (the Act) is that the judgment was obtained by fraud. The courts, therefore, ordinarily examine the foreign judgment for any allegation of fraud.

Law stated - 22 June 2026

Public policy

20 Will the court examine the foreign judgment for consistency with the enforcing jurisdiction's public policy and substantive laws?

One of the grounds for denying the registration of a foreign judgment is that enforcement of the judgment would be contrary to public policy in Nigeria. There is no specific requirement that the foreign judgment be consistent with substantive laws in Nigeria.

Law stated - 22 June 2026

Conflicting decisions

21 What will the court do if the foreign judgment sought to be enforced is in conflict with another final and conclusive judgment involving the same parties or parties in privity?

The registering court may set aside the registration of a foreign judgment if it is satisfied that the matter in dispute in the proceedings in the original court had, before the date of the judgment, been the subject of a final and conclusive judgment of another court with jurisdiction over the matter in the original foreign country. The Act does not specify whether the judgment obtained in the original proceedings must have been between the same parties or their privies, but the common rule applied by Nigerian courts in such cases is that a previous judgment is binding between the same parties (and their privies) and on the same issue. The language of the Act suggests that where there are conflicting judgments, a subsequent or latter judgment will not be registered and enforced. Although there is no case law on the point in Nigeria in the event of conflicting judgments between the parties on the same issue, it appears from the language of the statute that the judgment that came first is that which will be registered and enforced.

Law stated - 22 June 2026

Enforcement against third parties

22 Will a court apply the principles of agency or alter ego to enforce a judgment against a party other than the named judgment debtor?

A judgment is a final decision of the court on a particular subject matter and is binding only on the parties to the action and their privies. The court cannot apply principles of agency or alter ego to enforce a judgment against a party other than the named judgment debtor that was the defendant in the proceedings that led to the judgment. The alter ego is a distinct person; hence, no judgment delivered against a specific person can be enforced against the alter ego. The principle of agency is equally not applicable, and a foreign judgment cannot be enforced against an agent that was not named as the judgment debtor in the foreign judgment.

Law stated - 22 June 2026

Alternative dispute resolution

23 What will the court do if the parties had an enforceable agreement to use alternative dispute resolution, and the defendant argues that this requirement was not followed by the party seeking to enforce?

Section 6(3)(b) of the Act provides that, if the bringing of proceedings in the original court was contrary to an agreement under which the dispute in question was to be settled other than by proceedings in that court, the court in Nigeria will hold that the foreign court lacked jurisdiction and will refuse to register the foreign judgment. If the registration had been procured by the judgment creditor ex parte, such registration may be set aside by the registering court. However, where the defendant has voluntarily submitted to the jurisdiction of the foreign court and participated in the proceedings leading to the judgment, the registering court may not be inclined to set aside the registration or enforcement proceedings.

Law stated - 22 June 2026

Favourably treated jurisdictions

24 Are judgments from some foreign jurisdictions given greater deference than judgments from others? If so, why?

No more deference is accorded to a judgment of any one foreign jurisdiction over others. However, only judgments of the courts of the United Kingdom, the Republic of Ireland and courts of other parts of His Majesty's (King of the United Kingdom and the other Commonwealth realms) dominions and territories are registrable and enforceable under the Reciprocal Enforcement of Foreign Judgments Ordinance 1922 (the Ordinance). Under section 3 of the Act, the minister of justice may extend Part 1 of the Act, which permits registration and enforcement of foreign judgments within six years of the date of such judgment, to any country that accords reciprocal treatment to judgments of superior courts in Nigeria. The minister of justice has not extended this to any country to date. Aside from the foregoing, which relates to the applicability of Part 1 of the Act to certain countries, no special or greater deference is accorded to the judgments of the courts of any one country.

Law stated - 22 June 2026

Alteration of awards

25 Will a court ever recognise only part of a judgment, or alter or limit the damage award?

Where a foreign judgment is in various parts or on different matters, the registering court can register part of the judgment. Under section 4(4) of the Act, where part of the judgment has been satisfied and part unsatisfied, the court can register the unsatisfied part. Additionally, section 4(5) of the Act provides that where part of a judgment can be properly registered, the judgment may be registered in respect of that part alone. There is no provision under the Act for alteration or reduction of damages awarded in a foreign judgment. This would amount to exercising supervisory or appellate control over the foreign court, which is not permitted under Nigerian laws.

Law stated - 22 June 2026

Effect of sanctions

26 What effect do foreign or domestic sanctions have on the enforcement of foreign judgments in your jurisdiction? Will a court refuse enforcement of a judgment against or in favour of a sanctioned entity or individual? If so, which sanctions regimes do the courts of your jurisdiction recognise?

Currently, foreign, and domestic sanctions do not have any effect on the enforcement of foreign judgments in Nigeria. The court may refuse to recognise and enforce a foreign judgment where the judgment is, at the date of the application for registration, unenforceable by execution in the country of the original court. There are no specific sanctions regimes applicable to Nigerian courts in respect of the enforcement of foreign judgment.

Law stated - 22 June 2026

AWARDS AND SECURITY FOR APPEALS

Currency, interest, costs

27 In recognising a foreign judgment, does the court convert the damage award to local currency and take into account such factors as interest, court costs and exchange controls? If interest claims are allowed, which law governs the rate of interest?

Section 4(3) of the Foreign Judgments (Reciprocal Enforcement) Act provides that where the sum payable under a judgment that is to be registered is expressed in a currency other than the currency of Nigeria, such a judgment shall be registered as if it were a judgment for such sum in the currency of Nigeria, based on the rate of exchange prevailing at the date of the judgment of the original court equivalent to the sum awarded. The registering court will, in addition to the original judgment sum, award interest and reasonable costs of (and incidental to) registration, including the costs of obtaining a certified true copy of the judgment from the original court. This is, however, applicable only to judgments of countries in respect of which the minister of justice has extended Part 1 of the Act. For judgments registered under section 10(a) of the Act or the Reciprocal Enforcement of Foreign Judgments Ordinance 1922, the foreign judgment may be registered and enforced in the foreign currency.

Law stated - 22 June 2026

Security

28 Is there a right to appeal from a judgment recognising or enforcing a foreign judgment? If so, what procedures, if any, are available to ensure the judgment will be enforceable against the defendant if and when it is affirmed?

A party may appeal to a higher court, in this case, the Court of Appeal, against a decision recognising and enforcing a foreign judgment. The appeal process is distinct from the process of recognising and enforcing the foreign judgment that is made at the High Court before which the judgment is first sought to be recognised and enforced. Where the High Court has made a final order recognising the award, the judgment debtor may thereafter appeal to the Court of Appeal seeking to set aside the order of the High Court. The judgment creditor may apply for a post-judgment *Mareva* order of injunction to freeze the judgment debtor's accounts pending the hearing and determination of the appeal. A grant of a post-judgment *Mareva* injunction effectively freezes the bank accounts of the judgment debtor and restrains it from moving its assets outside the jurisdiction or dissipating them below the adjudged sum within the jurisdiction. Also, to ensure that a judgment creditor is able to enforce the judgment after the appeal is concluded, the Court of Appeal is empowered under its rules to order that the judgment sum be deposited in an interest yielding account in any reputable bank pending the determination of the appeal.

Law stated - 22 June 2026

ENFORCEMENT AND PITFALLS

Enforcement process

29 Once a foreign judgment is recognised, what is the process for enforcing it in your jurisdiction?

Once registered, the foreign judgment shall, for execution, be of the same force and effect as a judgment of a superior court of record in Nigeria. Proceedings may be taken on the registered judgment. The sum for which the judgment is registered shall carry interest and the registering court shall have the same control over the execution of a registered judgment as if the judgment had been originally given in the registering court and entered on the date of registration. After registration, all the processes by which a judgment of a superior court may be enforced in Nigeria are available to enforce the foreign judgment. They include writs of attachment of real and personal property (movable and immovable), garnishee proceedings and committal of the judgment debtor to prison if they are unable to pay the debt after other means of enforcement have failed. A judgment creditor may also apply to the court for the issuance of judgment summons and writ of sequestration to enforce the registered judgment.

Law stated - 22 June 2026

Pitfalls

30 What are the most common pitfalls in seeking recognition or enforcement of a foreign judgment in your jurisdiction?

The most common pitfall is where a defendant ignores a foreign court process that eventually results in a judgment that is sought to be enforced under the provisions of the Reciprocal Enforcement of Foreign Judgments Ordinance 1922 (the Ordinance). The case of *Grosvenor Casinos v Halaoui* (2009) 10 NWLR, Part 1149, page 309, is the authority for the principle that a foreign judgment entered against a defendant resident in Nigeria that does not willingly appear in the foreign court or otherwise submit to its jurisdiction is not registrable in Nigeria under the Ordinance. In such cases, it is better to proceed under section 10 of the Foreign Judgments (Reciprocal Enforcement) Act. Although Part 1 of the Act provides a limitation period of six years, because that part has not yet been extended to any country by the minister of justice, the limitation period for applying for registration of foreign judgments is 12 months from the date of such judgment. Frequently, applications for registration of foreign judgments are made outside the limitation period of 12 months without an application for an extension of time to the registering court. This usually results in such applications being defeated on a technical basis. Further, after registration of foreign judgments, enforcement is sometimes stalled or slowed down by appeals that may continue for years and eventually reach the Supreme Court of Nigeria, resulting in significant delays.

Law stated - 22 June 2026

UPDATE AND TRENDS

Hot topics

31 Are there any emerging trends or hot topics in foreign judgment enforcement in your jurisdiction?

An important topic is the reassessment of the provisions of section 84 of the Sheriffs and Civil Processes Act, Chapter S6, Laws of the Federation of Nigeria 2004 (SCPA) on the enforcement of monetary judgments in the custody of public officers.

By virtue of section 84 of the SCPA, where money liable to be attached by garnishee proceedings is in the custody or control of a public officer in his or her official capacity, or in *custodia legis*, a garnishee order nisi shall not be made unless the consent of the appropriate officer is first obtained in the case of money in the custody or control of a public officer or of the court in the case of money in *custodia legis*, as the case may be. The term '*custodia legis'* has been defined at page 771 of the Seventh Edition of the Black's Law

Dictionary as meaning "in custody of the law". The terms is used to refer to properties in charge of a court during a pending litigation over it.

Section 84 of the SCPA further defined an 'appropriate officer' as:

- in relation to money in the custody of a public officer who holds a public office in the public service of the Federation, the attorney-general of the federation; and
- in relation to money in the custody of a public officer who holds a public office in the public service of the state, the attorney-general of the state.

The effect of the provision is that a judgment creditor seeking to enforce a monetary judgment against funds in the custody of a public officer in his or her official capacity or the court must, in certain circumstances, obtain the prior consent of the attorney-general or the court before an order nisi can be granted in garnishee proceedings. The use of the word 'shall' in the SCPA, when construed in the context of the provision as a whole, suggests that the requirement is mandatory rather than merely directory. Consequently, non-compliance with this requirement may render it impossible to grant an order nisi, and any order granted without compliance with this mandatory requirement will render such order null and void.

Over the years, the interpretation and application of section 84 have generated considerable judicial controversy. Some have misinterpreted the provision classifying parties who are not public officers as falling within the ambits of public officers under the section. This divergence has produced uncertainty regarding the precise circumstances in which the consent requirement becomes applicable.

Public officer under section 84 of the SCPA

The SCPA does not define the term 'public officer'. However, under section 18(1) of the Interpretation Act, Laws of the Federation of Nigeria 2004, ' public officer' is defined to mean a member of the public service of the federation or the public service of a state within the meaning of section 318 (1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended). Accordingly, a public officer is one within the constitutional definition of the public service of the federation or a state. The term therefore encompasses persons employed in the public service of the federation or a state. See the case of *CBN v Ndom & Ors* (2023) LPELR-60950 (CA).

One of the most contentious issues arising from the application of section 84 of the SCPA is the meaning and scope of the term 'public officer'. The divergent judicial interpretations of this term have significantly influenced the requirement for obtaining the consent of the attorney-general before commencing garnishee proceedings against funds held by certain garnishees. In a line of authorities, Nigerian courts adopted an expansive interpretation of the term 'public officer', extending its meaning beyond natural persons to include public institutions and departments. A notable example is the decision of the Court of Appeal in *Central Bank of Nigeria v Hydro Air Property Limited* (2014) 16 NWLR (Pt 1434) 482. In that case, the court held that the term 'public officer' is synonymous with a public department and encompasses every officer or institution charged with the performance of public duties. In support of this position, the court relied on the Supreme Court's decision in *Ibrahim v Judicial Service Committee* (1998) 14 NWLR (Pt 583) 1, where the court recognised that the expression 'public officer' may extend to an artificial person, public department or public body.

It should be emphasised that the application of section 84 of the SCPA does not depend solely on whether the garnishee in question falls within the definition of a public officer. The provision further requires that the funds sought to be attached be held by such public officer in an official capacity. Thus, the operative consideration is not merely the status of the holder of the funds, but whether the funds are held in the course of the discharge of official functions rather than in a personal capacity as seen in the cases of *CBN v Lidan Engineering Ltd & Ors* (2026) LPELR-83062 (SC) and *CBN v Ukposi & Ors* (2021) LPELR-56111(CA) where the court in each case held that even though the garnishee is a public officer, such garnishee must also hold the funds sought to be garnished in an official capacity.

CBN v Interstella Communications Ltd

The Supreme Court in *CBN v Interstella Communications Ltd & Ors* (2017) LPELR-43940(SC) provided significant clarification on the application of section 84 of the SCPA. The central issue was whether the consent of the attorney-general of the federation was a mandatory prerequisite for garnishee proceedings involving funds in the custody of the Central Bank of Nigeria (CBN).

The appellant argued that the CBN, being an agency of the federal government, qualified as a public officer under section 84 of the SCPA and, therefore, garnishee proceedings without the attorney-general's consent were incompetent. Reliance was placed on earlier authorities such as *Ibrahim v Judicial Service Committee*, which had extended the meaning of 'public officer' to include public departments and artificial persons.

The Supreme Court, however, rejected this contention. It held that the peculiar circumstances of the case removed it from the general interpretation of section 84 of the SCPA. The attorney-general was not a neutral party but an active participant in the negotiations and partial payments of the judgment sum. Requiring his consent in such a situation would amount to asking a debtor to authorise proceedings against himself, which would be contrary to natural justice and the intention of the legislature.

Furthermore, the court emphasised that the CBN acted merely as a banker to the federal government and not as a public officer within the meaning of section 84. The funds in its custody were held in a banker–customer relationship, and the requirement of attorney-general's consent did not arise in the case. The court concluded that the garnishee proceedings were competently commenced and upheld the order absolute against the garnishee.

This decision underscores the principle that section 84 of the SCPA is not a blanket requirement in all garnishee proceedings involving funds in custody of public officers. Its application depends on the nature of the party holding the funds and the role of the attorney-general in the transaction.

Purpose and rationale behind the consent requirement

Section 84 of the SCPA was enacted to safeguard government funds from being diverted unexpectedly through garnishee proceedings. The rationale is rooted in the need to protect the public treasury and ensure that monies earmarked for specific projects or obligations are not suddenly depleted without the knowledge of the executive.

In *CBN v Interstella Communications Ltd*, the Supreme Court emphasised that the underlying principle of requiring attorney-general's consent is to prevent embarrassment to the government. The attorney-general, as the chief law officer, must be aware when funds in the custody of public officers are being attached to satisfy judgment debts. This ensures that the executive can plan for such payments within the framework of national budgeting and policy priorities.

The court noted that the consent requirement is meant to balance two competing interests:

- the right of judgment creditors to enjoy the fruits of their litigation; and
- the need to protect public funds from being diverted without due process or executive oversight.

Constitutional and practical challenges

Section 84 of the SCPA presents both constitutional and operational difficulties, particularly in relation to the enforcement of monetary judgments in the custody of public officers. One major concern is its impact on the constitutional right of a successful litigant to enjoy the fruits of judgment. By subjecting garnishee proceedings involving funds in custody of public officers to prior executive consent, the provision can effectively delay or frustrate enforcement, even where liability has already been judicially determined. This creates tension between the authority of the judiciary and the discretionary control of the executive over public finances.

Practically, the requirement introduces avoidable delays, often prolonging litigation beyond the point of judgment. Government agencies may exploit the consent requirement as a procedural shield, thereby weakening compliance within public administration. This undermines access to justice and erodes public confidence in the effectiveness of judicial outcomes.

From the rule of law perspective, the provision also raises concerns about the separation of powers. Where the executive effectively determines whether a court judgment can be enforced against it, the independence of the judiciary risks being indirectly compromised.

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