IN THE TAX APPEAL TRIBUNAL
IN THE LAGOS ZONE
HOLDEN AT LAGOS

APPEAL NO: TAT/LZ/PPT/037/2015

BETWEEN
1. SOUTH ATLANTIC PETROLEUM LIMITED
2. TOTAL UPSTREAM NIGERIA LIMITED
3. BRASOIL OIL SERVICES COMPANY LIMITED **APPELLANTS**

AND

FEDERAL INLAND REVENUE SERVICE **RESPONDENT**

JUDGMENT

The Appellants being dissatisfied with the notices of additional assessments covering 2009, 2010 and 2011 years of assessment dated 16th December, 2014 issued by the Respondent, filed this Notice of Appeal dated 19th June, 2015 asking for the following reliefs:

a) A Declaration that expenses incurred wholly, exclusively and necessarily for petroleum operations by the parties to OML-130 PSA are tax deductible in the computation of adjusted profits.

b) A Declaration that expenditure incurred by the Appellants before the first accounting period in connection with petroleum operations deemed as qualifying expenditure in accordance with paragraph 2, subparagraph 1 of Schedule 2 to the PPTA is due for Capital Allowance claim in the relevant tax years in determining the chargeable profits.

c) A Declaration that expenditure incurred by the parties to the OML-130 PSA before the first accounting period in connection with petroleum operations deemed as qualifying expenditure in accordance with paragraph 2, subparagraph 1 of Schedule 2 to the PPTA is due for ITC claim in 2009 in determining the chargeable Petroleum Profits Tax as provided for in section 4, subsection 1 of the Deep Offshore Act.

d) A Declaration that the expenses incurred by the parties to the OML 130 PSA were wholly, exclusively and necessarily incurred for petroleum operations in the OML-130 PSA Contract Area and are therefore tax deductible.

e) A Declaration that the sums of USD151,345,130.54; USD148,173,010.91; and USD113,449,456.60 incurred as operating expenses by the parties to OML-130 PSA Contract

Area for the 2009, 2010 and 2011 accounting periods should be treated as deductible expenses in Notices of Assessment Nos. PPTBA 83, PPTBA 84 and PPTBA 85.

f) A Declaration that the sums of USD65,344,023.26, USD65,344,023.26 and USD65,344,023.26 claimed as Capital Allowances by the parties to OML-130 PSA Contract Area for the 2009, 2010 and 2011 accounting periods should be deductible claims in Notices of Assessment Nos. PPTBA 83, PPTBA 84 and PPTBA 85.

g) A Declaration that the sums of USD163,360,058.15 claimed as Investment Tax Credit by the parties to OML-130 PSA Contract Area for the 2009 accounting period should be a deductible claim in Notice of Assessment No. PPTBA 83.

h) A Declaration that the Appellants are not required to pay any additional petroleum profits tax for the OML-130 Contract Area in the 2009, 2010 and 2011 accounting periods as indicated in PPTBA 83, PPTBA 84 and PPTBA 85.

i) An Order directing the Respondent to withdraw and cancel the amended Notices of Assessment Nos. PPTBA 83, PPTBA 84 and PPTBA 85.

THE BACKGROUND FACTS.

The Appellants are the parties to the OML-130 PSA; The OML-130 PSA is in respect of 50% of the OML 130 contract area and Total Upstream Nigeria Limited (2nd Appellant) is the designated Operator of OML 130. A copy of the OML 130 is marked Exhibit 2O1.

Production of chargeable oil started in the OML 130 contract area in March 2009, and in the course of operations for the 2009 accounting period, the sum of US$151,345,130.54 was incurred by the Appellants as operating expenses in respect of the OML-130 PSA contract area. However, prior to the commencement of production in March 2009, the sum of US$326,720,116.30 was incurred by the Appellants as operations expenditure which was capitalized in accordance with the provisions of Paragraph 2(1) of 2nd Schedule to the PPT Act.

The said sum of US$326,720,116.30 was therefore treated as qualifying expenditure in accordance with Paragraph 2(1) of 2nd Schedule to the PPT Act.

The Appellants incurred the sums of US$ 148,173,010.91 and US$113,449,456.60 respectively as operating expenses in respect of OML 130 PSA contract area for the 2010 and 2011 accounting periods.

In preparing the actual PPT returns for 2009, 2010 and 2011 accounting periods, the Appellants treated the referred sums of US$151,345,130.54, US$148,173,010.91, and US$113,449,456.60 as deductible expenses in computing adjusted profits.

In the actual PPT returns for 2009, Investment Tax Credit was claimed on the operating expenditure of US$326,720,116.30 while annual allowances were claimed on the same value (US$326.720,116.30) in the actual PPT returns for 2009 , 2010 and 2011 actual revised PPT returns that are respectively marked as Exhibits 2O2-2O4.

The expenses incurred by the Appellants in the above referred accounting periods include interest charged on loans obtained, administrative expenses and other operational costs. These expenses were all incurred wholly, exclusively and necessarily for the purpose of petroleum operations in the OML-130 PSA contract area.

Consequent on the above, the PPT computations in the revised actual PPT returns for the 2009 -2011 accounting periods are as follows:

	2009	2010	2011
Assessable Profits	US$430,596,937.57	US$1,766,853,267.73	US$2,507,306,363.74
Chargeable Profits	US$64,589,540.64	US$657,188,675.55	US$1,749,551,765.18
Assessable Tax	US$32,294,770.32	US$328,594,337.77	US$874,775,882.59
Chargeable Tax	Nil	Nil	Nil

In spite of the above facts, the Respondent demands petroleum profits tax for the 2009, 2010 and 2011 accounting periods. Copies of the Notices of Assessment Nos. PPTBA 83, PPTBA 84 and PPTBA 85 each dated 16th December 2014 and marked Exhibit 2O5.

The Respondent claims by the notices of assessment that the Appellants are liable to pay the sums of US$270,220,859.00, US$105,305,804.51 and US$88,284,490.36 as PPT liability for 2009, 2010 and 2011 accounting periods.

The basis of the Respondent's claim for additional PPT liability as contained in its letter of 22nd January 2015, is that the "non-joint costs (*i.e. costs not allowed by partners as recoverable from oil produced from OML-130 PSA) should not have been claimed as tax deductions for the purposes of PPT filed for*

OML 130 PSA contrary to the view of the parties. Thus, the amounts so claimed by the PSC (sic PSA) parties in the OML 130 PSA PPT returns have been disallowed and taxed accordingly."

Though the 1st Appellant, on behalf of the Appellants objected to the notices of assessment by its letter dated 11th February 2015 (Exhibit 2O6), the Respondent issued a notice of refusal to amend the assessment (Exhibit 2O7). It should also be emphasized that though the Respondent by its letter referred above addressed the Appellants as "PSC parties", they are indeed "PSA parties".

ISSUES FOR DETERMINATION

The following issues for determination:

a) Whether the Respondent applied the law correctly in its treatment of expenses incurred by the Appellants.
b) Whether the Respondent was correct in law to disallow annual allowances and investment tax credit claimed by the Appellants on pre-first oil production costs which are deemed as qualifying expenditure.

PARTIES POSITIONS

ISSUE ONE

Whether the Respondent applied the law correctly in its treatment of expenses incurred by the Appellants.

The Appellants submit that the Respondent was wrong in its treatment of expenses incurred by the Appellants because section 10 of the PPTA provides that operating expenses incurred wholly, exclusively and necessarily for the purpose of petroleum operations are deductible in computing adjusted profit.

Section 10 (1) of the PPTA provides that:

> *" In computing the adjusted profit of any company of any accounting period from its petroleum operations, there shall be deducted all outgoings and expenses wholly, exclusively and necessarily incurred, whether within or without Nigeria, during that period by such company for the purpose of those operations, including but without otherwise expanding or limiting the generality of the foregoing-"*

The Appellants submit that the Respondent did not challenge or dispute the evidence that the sums of US$151,345,130.54; US$148,173,010.91; and US$113,449,456.60 were incurred by the Appellants for the purpose of petroleum operations.

The Appellants submit that the Respondent in its Reply dated 30th July 2015 conceded that the Appellants' expenses were wholly, exclusively and necessarily incurred but posits that the expenses should nevertheless not be "admissible" as deductible expenses because the costs were not "jointly" incurred by the OML 130 PSA parties (the Appellants). The Appellants refer to paragraphs 15, 16 and 17 of the Respondent's Reply.

The Appellants further add that there is no part of the PPT Act that excludes expenses solely incurred by a party in the computation of adjusted profit, even Section 13 of the PPT Act (which provides for deductions that are not allowed in the computation of PPT) does not include "sole" costs. The Appellants refer this Tribunal to its decision in ***Total E&P Nig. Ltd & 3 Ors. V. FIRS (unreported Appeal No. TAT/LZ/010/2013)*** delivered by the Lagos zone on 20th March 2015, where it held as follows:

> *"On whether or not the Respondent applied the law correctly in the treatment of expenses incurred by the Appellants, we are of the view that the Respondent failed to present any evidence that the Appellants failed the WEN test, i.e. that the expenses were not wholly, exclusively and necessarily from its petroleum operations. The Respondent also failed to back its position with any provision of the PPTA, any tax law or the PSC agreement that disallows expenses incurred by non-operators that constitute the contractor in the PSC to the contract area. Section 13 of the PPTA which contains list of non-allowable deductions, does not include expenses incurred by non-operators under the PSC for the purposes of petroleum operations in the contract area."* (Underlined for emphasis)

The Appellants therefore urge this honorable Tribunal to apply the foregoing decision to this present appeal and hold that the expenses incurred by the individual OML 130 PSA parties which were wholly, exclusively and necessarily incurred by them for petroleum operations in the OML 130 PSA contract area, should be treated as deductible expenses in the determination of PPT liability.

The Appellants further submit that it is an established principle of law that the provisions of an agreement cannot override the clear provisions of the law as held by the Federal High Court in ***Mobil Producing Nigeria Unlimited v. FIRS Appeal No. FHC/L/10A/2013 at page 8***, stated as follows: "*Parties*

cannot by consent waive provisions of law." In other words, the Respondent cannot overlook a statute in carrying out its administrative functions.

The Appellants further submit that expenses incurred by the Appellants in the accounting period as argued above, fall within the "operating costs" categorized under cost oil in Section 8 of the Deep Offshore Act.

The fact that individual parties in a PSC or PSA could incur individual expenses for the purpose and benefit of the contract area, appears to be supported by the provision of Section 14 of the Deep Offshore Act which provides:

> *"The Corporation or the holder, as the case may be, shall make available to the contractor copies of the receipts issued by the Service bearing the names of each party as defined in the production sharing contract in accordance with each party's tax oil allocation for the payment of petroleum profits tax under the provision of the production sharing contract."*

The Appellants assert that even though PPT returns are expected to be filed for the contract area, receipts are required to be provided for each contracting party in accordance with each party's tax oil allocation for the payment of PPT.

Based on the above the Appellants submit that expenses incurred by the Appellants whether solely or jointly, which are wholly, exclusively and necessarily incurred for the purpose of petroleum operations in the OML 130 PSA contract area should be treated as deductible expenses.

The Respondent counters that it applied the law correctly by disallowing the expenses incurred by the Appellants because the Appellants brought in their claim under Charge Oil instead of under Cost Oil, contrary to section 8(1) of Deep Offshore Act (DOIBA) which provides that:

> *"Cost oil shall be allocated to the contractor in such quantum as shall generate an amount of proceeds sufficient for the recovering of operating costs in oil prospecting licenses as defined in the production sharing contracts and any oil mining leases derived therefrom."*

The Respondent also cites section 8(2) of DOIBA which provides:

> *"All operating costs shall be recovered in US dollars through cost oil allocation in accordance with the terms of the production sharing contract."*

The Respondent argues that section 8 of Deep Offshore Act contemplates that all cost must be settled through Cost Oil, and that the Appellants are wrong to say that all expenses which are wholly, exclusively and necessarily incurred for petroleum operations should be deemed as deductible tax in computing adjusted profit. The Respondent further submits that even if a cost passes the wholly, exclusively and necessarily tests, but is inconsistent with the DOIBA as in this case, it cannot be admitted as tax deductible.

The Respondent submits that in computing tax for the contract area, the PPTA and EDTA should be read with such modification as to bring it in conformity with the provisions of DOIBA. The Respondent relies on section 15(1)(2) of Deep Offshore Act which provides:

(1) " The relevant provision of all existing enactments or laws, including but not limited to Petroleum Profits Tax Act, and the Petroleum Profits Tax Act shall be read with such modifications as to bring them into conformity with the provisions of this Act."

(2) " If the provisions of the enactment or law including but not limited to the enactments specified in subsection (1) of this section, are inconsistent with the provisions of this Act, the provisions of this Act shall prevail and the provisions of the other enactment or law shall to the extent of that inconsistency be void."

ISSUE TWO

Whether the Respondent was correct to disallow Annual Allowances and Investment Tax Credit claimed on pre-first oil costs which are deemed as qualifying expenditure.

The Appellants submit that the Respondent was wrong to disallow Annual Allowances and Investment Tax Credit contrary to Paragraph 2, sub-paragraph 1 of Schedule 2 to the PPT Act which provides that expenditure incurred by the Appellants before the first accounting period in connection with petroleum operations is deemed as qualifying expenditure. Consequently, the Appellants can claim capital allowance in the relevant tax years. The said provision provides as follows:

2(1) "For the purposes of this Schedule where-

a) Expenditure has been incurred before its first accounting period and such expenditure would have been treated as such qualifying petroleum expenditure (ascertained without the

qualification contained in the proviso in the interpretation of qualifying expenditure) if it had been incurred in the first accounting period; and

b) Such expenditure has not brought into existence an asset,

Then such expenditure (ascertained in the case of sub-paragraph (1)(a) of this paragraph without such qualification) shall be deemed to have brought into existence an asset owned by the company incurring the expenditure and in use for the purposes of such petroleum operations."

The Appellants submit that prior to the 2009 accounting period, they incurred the sum of US$326,720,116.30 as pre-first oil operating expenditure. The Appellants further submit that they capitalized the expenditure in accordance with Paragraph 2(1) of the 2nd Schedule to the PPT Act.

Consequent on Paragraph 2 (1) of the 2nd Schedule to the PPT Act, the Appellants submit that they are entitled to annual allowance on the pre-first oil operating expenditure incurred that is deemed to have brought into existence an asset owned by them and used for the purpose of petroleum operations.

The Appellants further submit that the Respondent has not challenged the claim of the Appellants that the sum of US$326,720,116.30 was incurred as pre-first oil operating expenditure. In the same vein, the Respondent has not shown that the sum of US$326,720,116.30 should not be deemed to have brought the asset into existence, for use for petroleum operations. The Appellants therefore urge this honorable Tribunal to treat the sum of US$326,720,116.30 as pre-first oil operating expenditure for the 2009 accounting period.

The Appellants submit that they are entitled to compute allowances on the sum of US$326,720,116.30 in line with Section 20(2) of the PPT Act. Section 20 (2) of the PPT Act provides that *"there shall be computed the aggregate amount of all allowances due to the company under the provisions of the second schedule for the accounting period."*

According to Paragraph 6(1) of the 2nd Schedule to the PPT Act:

"Subject to the provisions of this section, where in any accounting period, a company owning any assets has incurred in respect thereof qualifying expenditure wholly, necessarily and exclusively for the purpose of petroleum operations carried on by it, there shall be due to the company as from the accounting period in which such expenditure was incurred, an allowance (in this Act

referred to as Annual Allowance) at the appropriate rate per centum specified in Table 2 of this Section."

The Table 2 referred to above sets out the rates per centum for Annual Allowance.

Being that the pre-first production expenditure incurred as at the 2009 accounting period was US$326,720,116.30, it is required by law, (as set out in Table 2 of 2nd Schedule to PPT Act) that annual allowance should be calculated at 20% for each of the first four years and 19% for the fifth year.

The Appellants submit that for the 2009, 2010 and 2011 accounting periods, the rate applicable was 20% of the qualifying expenditure (i.e. US$326,720,116.30). Accordingly, the Appellants were entitled to US$65,344,023.26 for each of the 2009, 2010 and 2011 accounting periods as annual allowances.

The Appellants submit that by the provisions of Section 20(2) of the PPT Act, the Appellants were correct to compute the sum of US$65,344,023.26 as annual allowances for each of the 2009, 2010 and 2011 accounting periods.

The Appellants assert that the Respondent was therefore wrong to have disallowed the deduction of the said US$65,344,023.26 in each of the 2009, 2010 and 2011 accounting periods in the Notices of Assessment issued to the Appellants.

The Appellants further submit that by paragraph 2(1) of the 2nd Schedule to the PPT Act, the Appellants incurred the sum of US$326,720,116.30 as pre-first oil operating expenditure deemed to be expenses for assets. By this expense, the Appellants submit that they are entitled to claim Investment Tax Credit at a flat rate of 50% of the qualifying expenditure.

The Appellants cite Section 4(1) of the Deep Offshore Act which provides as follows:

"Where the Nigerian National Petroleum Corporation (in this Act referred to as 'the Corporation') or the holder and the contractor have incurred any qualifying capital expenditure wholly, exclusively and necessarily for the purposes of petroleum operations carried out under the terms of a production sharing contract in the Deep Offshore or Inland Basin, there shall be due to the parties in respect of the production sharing contracts executed prior to 1 July 1998, a credit (in this Act referred to as 'Investment Tax Credit') a t a flat rate of 50% of the qualifying expenditure in accordance with the production sharing contract terms for the accounting period in which that asset was first used for the purposes of such operations."

Consequent on the provision of Section 4(1) of the Deep Offshore Act, the Investment Tax Credit shall be calculated at 50% of US$326,720,116.30, which is US$163,360,058.15.

The Appellants submit that there is nothing inconsistent between the provisions of section 10 of the PPTA and the DOIBA, rather, the two provisions are complementary. Rather, section 8 of DOIBA simply makes provision for allocation of cost oil and the quantum of oil that should be allocated as such. It does not in any way make provision for expenses that are to be allowed or disallowed.

The Appellants submit that section 8 of DOIBA and section 10 of PPTA have not in any way limited or categorised cost or expenses to either "sole or joint cost." The Appellants therefore submit it is trite principle of interpretation of tax statutes to construe the wordings strictly as was held in the case of **FBIR V IBILE HOLDINGS (2) TLRN March 2010**.

The Appellants assert that the yardstick for determining whether an expense is deductible is section 10 of the PPTA and not the provisions of any contract. The Appellants commend this Tribunal to its decision in the case of **SPDC V FIRS Consolidated Appeal Nos TAT/LZ/020-23/2014** where the Tribunal directed that the Respondent *"should discharge its duty to ascertain which expenses are wholly, exclusively and necessarily incurred for the purpose of petroleum operations in accordance with section 20 of the PPTA. This obligation is independent of the view of the NNPC at the Reconciliation meeting."*

The Appellants accordingly urge this honorable Tribunal to resolve this issue in their favour.

The Respondent submits that section 10 of PPTA is not in conformity with the provisions of DOIBA in determining costs that are deductible and the ones that are not deductible because section 10 of PPTA does not make provision for the sole costs claimed by the Appellants. The Respondent submits that sole costs are the individual expenses made by the Appellants which does not come under Cost Oil as stipulated by section 8 of DOIBA. The Respondent asserts that the PSC contract does not provide for sole costs, since the parties operate a joint account.

The Respondent argues that whereas parties to the contract area monitor the joint cost recoverable from oil produced, no such monitoring exists for the sole costs since sole costs are not allowed as recoverable by the parties to the contract area.

The Respondent submits that what does not come as a Cost Oil will not be acceptable in Charge Oil as the Appellants refused to bring in the cost under Cost Oil that has been used for the deduction but rather brought the sole costs under Charge Oil contrary to section 12 of DOIBA which provides that:

"The chargeable tax on petroleum operations in the contract area under the production sharing contracts shall be split between the Corporation or the holders and the contractor in the same ratio as the split of profit as defined in the production sharing contract between them."

The Respondent asserts that the assessment is valid in law because the chargeable tax on petroleum operations is in respect of the contract area, hence tax should be computed from the account of the joint operations for the contract area and not of the individual companies as envisaged by sections 8 and 12 of Deep Offshore Act.

The Respondent affirms that it is covered by section 10 of DOIBA, which provides that Profit Oil being balanced of available crude oil after deducting royalty oil, tax oil and cost oil shall be allocated to each party in accordance with the terms of the PSC. The Respondent submits that the PSC stipulates the procedure for allocation of crude oil and there is no reference to oil allocation for sole cost, section 3 of DOIBA which provides that the PPT is applicable in a contract area as defined in the PSC shall be at 50%.

The Respondent submits that the sums of USD326,720,116.30; USD151,345,130.54; USD148,173,010.91;and USD113,449,456.60 incurred by the contracting parties to OML 130 PSA were not part of the costs for OML130 PSA Contract area which forms the basis for crude oil allocation as provided by the PSC and the DOIBA. The Respondent submits that if the expenditures were necessary for petroleum operations in the contract area, it would have been provided for in the approved work programme and jointly incurred by the parties.

The Respondent urged the Tribunal to dismiss the appeal and uphold the additional assessment in the demand notices.

ANALYSIS AND CONCLUSION:

The Respondent relied on sections 8(1)(2), 12 and 15 (1)(2) of the DOIBA to justify its action of disallowing deduction of expenses incurred by the Appellants. The provisions of all the sections cited by the Respondent do not in any way state that expenses incurred by a party wholly, exclusively and necessarily for the purpose of petroleum operations are not deductible except if a party brings its claim under Cost Oil, or that any claim for deduction of expenses incurred wholly, exclusively and necessarily for the purposes of petroleum operations brought under Charge Oil is not deductible. It is to be noted that the term 'Charge oil' has not been defined by the Respondent.

The Respondent admitted and did not deny that the expenses claimed by the Appellants were wholly, exclusively and necessarily for the purposes of petroleum operations as the Respondent adduced no evidence to show that the expenses incurred were not wholly, exclusively and necessarily for the purposes of petroleum operations. Besides, the Respondent admitted that these expenses were not part of the expenses contained in the cost oil as basis for crude oil allocation.

Section 10 of PPTA which contains allowable deductions which the Appellants rely on does not state that claims for deductions that are wholly, exclusively and necessarily incurred for petroleum operations are only allowed for deduction if Claimants bring their claim under Cost Oil or that any claim for deduction brought under Charge Oil incurred wholly, exclusively and necessarily for petroleum operations is not allowed. Section 10 of PPTA is silent on whether a claim or claims are brought under Cost Oil or Charge Oil. Section 10 of PPTA allows deductions for all expenses incurred for petroleum operations so long as the expenses are wholly, exclusively and necessarily incurred.

The claim of the Appellant does not fall under the disallowable items contained under section 13 of PPTA, neither has the Respondent argued so. In the circumstance, we hold that the Respondent did not apply the law correctly in its treatment of expenses incurred by the Appellants.

On whether the Respondent was correct in law to disallow Annual Allowances and Investment Tax Credit claimed by the Appellants on pre-first oil production costs which are deemed as qualifying expenditure, the Respondent cited sections 10 and 14 of DOIBA which have no connection whatsoever with deductibility or otherwise of Annual Allowances and Investment Tax Credit deemed as qualifying expenditure. The Respondent failed to provide any evidence or cite any authority as an exception to the claim of qualifying expenditure by the Appellants. It neither disputed the fact that the Appellants incurred the pre-first oil operating expenditure deemed to be expenses for assets. The Appellants on the other hand based their claims on paragraph 2 subparagraph 1 of Schedule 2 to the PPTA which provides that expenses incurred by the Appellants before the first accounting period in connection with petroleum operations is deemed as qualifying expenditure. The Appellants incurred USD326,720,116.30 as pre-first oil operating expenditure deemed to be expenses for assets which by virtue of section 4(1) DOIBA entitles the Appellants to claim Investment Tax Credit at a flat rate of 50% of the qualifying expenditure. It is therefore wrong for the Respondent to have disallowed the deduction of the sum of USD163,360,058.15 by the Appellant from their tax liability for the 2009 accounting period.

The Appellants computed the claimed annual allowances based on the provisions of section 20(2) of PPTA and Paragraph 6(1) of the 2nd Schedule to the PPTA and the rates specified in Table II as concerns the Appellants is 20% for each of the first four years. Therefore, the Appellants are entitled to USD65,344,023.26 for each of the 2009, 2010 and 2011 accounting periods as annual allowances.

In the light of the above we hold that the Respondent was wrong to have disallowed annual allowances and investment tax credit claimed on pre-first oil costs which are deemed as qualifying expenditure. We consequently grant the Appellants all the reliefs sought in this Appeal. This Appeal is hereby allowed.

Legal Representation:

Ibifubara Berenibara Esq. with Ms Adefolake Adewusi and Jubrin Dasun Esq. for the Appellants.

Mrs Caroline Fabian for the Respondent.

DATED AT LAGOS THIS 11TH DAY OF MAY 2016

KAYODE SOFOLA, SAN (Chairman)

CATHERINE A. AJAYI (MRS)
Commissioner

D. HABILA GAPSISO
Commissioner

MUSTAFA BULU IBRAHIM
Commissioner

CHINUA ASUZU
Commissioner

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