

SPORTS LAW IN NIGERIA – AN EXAMINATION AND THE PROSPECTIVE LEGAL INTRICACIES OF SPORTS LAW IN NIGERIA

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ABSTRACT

Sports—since time immemorial—has served as a universal language of unity, camaraderie, and friendly competition. Often overlooked in proportion to its importance, Sports Law bridges the gap between athletics and governance, safeguarding the interests of all stakeholders in the sports industry. In Nigeria, the development of a comprehensive legal framework for sports has experienced steady growth over the decades. However, it is essential to acknowledge that more efforts are needed to enhance this discipline further, especially in the modern era, replete with novel challenges and prospects. Sports law in Nigeria was initially an underdeveloped sector, its importance unrecognized due to the perceived triviality of sports. For many years, sports were governed by ad hoc policies, rules, and regulations that were mostly marred by irregularities and inconsistencies. It was widely accepted that sporting disputes should be resolved on the turf, not courtrooms, further undermining the necessity for a legal framework. As the popularity of sports in Nigeria surged, the imperativeness of laws to govern the sector gradually began to dawn on relevant stakeholders.

The growth of sports law in Nigeria began to pick up speed in the late 20th century, parallel with the country's sporting achievement on international platforms. The need to adopt global best practices in sports governance and dispute resolution became rather pressing. Ensuring the fair play, protecting athletes' rights and the integrity, cultivates the ground for a robust legal framework. Incremental changes characterized this phase of development, with regulations put in place to govern athletic competitions and prevent ethical infringements. In recent years, the steady growth of legislation to govern sports in Nigeria has been increasingly noticeable. It is a direct result of the resurgence in the popularity and relevance of sports. The Nigerian Sports Commission Act, Nigerian Football Association act, and various laws regulating sports

federations are exemplary illustrations of the country's progress in creating an enabling legal environment for sports.

Nevertheless, it is important to note that despite the significant strides made in the development of sports laws in Nigeria, much work remains. A surface-level review of the existing legal framework shows it is fraught with inadequacies. The sports legal system often lacks the depth, detail, and precision necessary to handle the complex issues arising from modern sporting practices. Further, inadequate implementation and enforcement of existing laws often result in widespread impunity and recurring breaches of athletes' rights. Moreover, these laws are generally reactive rather than proactive. They are majorly fashioned to deal with problems as they arise instead of anticipating and forestalling them. As a result, they are far behind the rapid advancements taking place in international sports, which is constantly evolving beyond the existing regulatory scope.

In light of these challenges, it is increasingly clear that there is much room for improvement in the expansion of sports law in Nigeria. Key areas that require stress include periodic review and amendment of existing laws, stronger enforcement mechanisms, and robust policies that protect players' rights. A proactive, comprehensive legal framework would lay the foundation for consistent growth and development of sports in Nigeria, engendering national pride and unity. The steady growth in the legal framework of sports law in Nigeria is a commendable development. However, Nigeria must confront the challenges stifling the full actualization of this development. By dynamically improving on existing legislation and aligning Nigeria's sports law with global best practices, the sports industry can foster a competitive and fair environment for all stakeholders. Thus, the scope, detail, and efficiency of Nigeria's sports law should correspond with the rapidly evolving global sports landscape, prioritizing the protection and development of athletes and the integrity of sport. The journey may be long, but with steady strides, Nigeria's sports law can potentially rival that of more developed countries in the foreseeable future.

Keywords: Sports Law, Legal Framework, Growth, Development, Disputes, Finance, Policy

HISTORY OF THE SPORTS LAW IN NIGERIA

The development of sports law in Nigeria can be interpreted as a journey in tune with the country's sporting advancements.ⁱ This development process was by far an organic one, evolving from simple informal agreements to a structured and regulated system, taking fruitful lessons and integrating concepts from countries with a long history of sports law.

Sports law is a diverse discipline that governs professional sports, including regulations and legal principles applicable to sporting activities. As a nation endowed with significant sporting talents and a rich sporting culture, Nigeria has evolved a manner of grappling with legal complexities that arise in this sphere.ⁱⁱ Sports law in Nigeria is a progression narrative that gradually developed alongside the advancement of sports as an economic industry in Nigeria. The history of sports law in Nigeria is a fascinating account, riddled with dynamism, complexities, and captivating identities. While sports have always held a revered place in Nigerian society and culture, the legislative underpinnings propelling the sports sector are intriguing.

The inception of Nigerian sports law can be traced to its roots to the era when Nigeria was under British colonial rule.ⁱⁱⁱ Between 1861 and 1960, sports in Nigeria were largely unregulated, informal, and traditional.^{iv} However, the growing popularity of sports like football marked the dawn of the nation's journey with sports law.^v Various football contests^{vi} organised during the colonial period needed rules for governance, triggering the first steps towards shaping Nigeria's sports legal framework.

Since the colonial era, Nigeria has started experiencing a significant shift in its sports sector. The country strived to develop a sports framework that mirrored its growing socio-political identity and aspirations. The Nigerian Football Association (“NFA”), established in 1945 under the guise of the colonial, was given a complete makeover to reflect the country's newfound status^{vii}. Thus, cementing Nigeria's initial steps in upgrading its sports law. The governance of sports in Nigeria was largely unregulated before the 1980s, with matters generally left to the discretion of relevant sporting bodies^{viii}. Around the 1980s, pageantry of sports became more passionate in Nigeria, necessitating the establishment of regional and national sports bodies.^{ix} These early bodies operated informally, under simple informal agreements and without substantial legal backing. With the continual growth of these regional and national sports bodies came the need for formal rules and guidelines to ensure fairness and

discipline which led to the establishment of federal sporting institutions, necessitating the need for national and local laws to govern sports.

The 1971 establishment of the National Sports Commission (“NSC”),^x by the National Sports Commission Act, No. 34 of 1971 (“NSC Act”) marked a notable government foray into sports regulation. The NSC was specifically tasked with devising plausible sporting policies, strategies, and implementing the “National Sports Policy of Nigeria”. Whilst the NSC Act was seen as a landmark act, it was nonetheless criticised for its limiting descriptors used in defining responsibilities, necessitating further amendment.^{xi} These strides of the NSC Act legalised various aspects of sports in Nigeria, from instituting basic rules for different games to formalising player contracts and transfer systems.

The legal framework and Legislation aimed at setting sports on a firmer legal trajectory started emerging in the 1990s following growing international criticism regarding the poor handling of sports-related issues. The NFA charged with the regulation of football in Nigeria faced numerous challenges, including allegations of corruption, incompetence, and a lack of independence from government interference. The NFA, in response to criticisms, was overhauled in 1999, resulting in the establishment of the Nigeria Football Federation (“NFF”)^{xii}. The responsibility of the NFF was to regulate, administer, and manage football in Nigeria.

The Nigeria Football League (“NFL”), established in 1990, and the Nigerian Basketball Federation (NBBF), established in 2007, were other noteworthy developments. The leagues had to follow rules that bore resemblances with international sports laws while catering to Nigerian idiosyncrasies. This led to the evolution of peculiar legal architectures such as arbitration panels in these sports, similar to global counterparts like Federation Internationale de Football Association (“FIFA”) and International Basketball Federation (“FIBA”).

The early 2000s marked a significant leapfrog in the history of Nigeria's sports law, as the country saw a growth in the commercial aspect of sports^{xiii}. The commercial growth in sports prompted comparative study and borrowing of concepts from countries with long-standing sports law frameworks.^{xiv} Structure and rules akin to the European Union sports law were integrated into the Nigerian system, which revolutionised the laws and legal framework of sports within Nigeria.^{xv} Amplifying the effort to define a legal trajectory for sports in Nigeria, the National Sports Commission (NSC) Act of 2004 was enacted. The NSC was mandated to

coordinate and oversee the development and management of sports in Nigeria. With a mandate that stretches beyond football, the role of the NSC significantly expanded to embrace all sports.

The National Sports Development Policy, 2009 is also an integral part of sports law's history in Nigeria.^{xvi} This policy underscored the need for careful legal considerations in sports and promised to enhance the quality of sporting activities in the country.

Another implication of commercialised sports is the increasing litigation in sports-related disputes in Nigeria. With professionalisation and commercialisation of sports, legal suits over aspects such as player transfers, breach of contracts and sport-related injuries became a norm, further necessitating the need for sports laws. A notable case is the lawsuit between the NFF and Chris Giwa, which involved a heated dispute about the NFF's leadership.^{xvii} This case shed light on the complexities of Nigerian sports law, the significance of compliance with international sports bodies, the importance of internal democracy within sports associations, and the need for well-defined legal structures.

Modern-day sports law in Nigeria is an intricate mix of legislation, institutional regulation, and case law. As Nigeria strives to better position itself in the international sporting arena, the need for a specialized sports law regime is more apparent than ever before. The history of sports law in Nigeria points to a hopeful future, one oriented towards the realization of the country's substantial sporting talents. Overall, the journey of sports law in Nigeria, to date, has been one of gradual but notable progress. Although fraught with challenges, the evolution of this field has gone a long way in bringing some form of regulation to the Nigerian sports industry. Not only does this history hint at future legal developments in the sports field, but it also points to the broader potential of sports as a tool for national unity, cultural exchange, and social development.

THE LEGAL FRAMEWORK OF SPORTS IN NIGERIA

The legal framework of sports in Nigeria is as diverse as it is complex, making it an integral part of the Nigerian judicial system. It lays the foundation for the regulation, governance, and promotion of sporting activities across the country. However, the undeniable need for legal reform that aligns with global best practices is pivotal to maximise the potential that sports offer as a unifying force in Nigeria.^{xviii} The field of sports law in Nigeria is a unique blend of constitutional, labour, corporate, contractual, and tort laws.^{xix} As an emerging area of legal

practice, sports law has implications for a wide array of stakeholders, ranging from sports personalities and fans, to sponsors, sports governing bodies, and the government. The sphere of sports in Nigeria is encompassed by a diverse array of laws and regulations, all designed to govern and regulate different aspects ranging from amateur to professional sporting activities. As a sector in its infancy, its course in Nigeria is gradually being charted.^{xx}

As a Commonwealth country, Nigeria inherited most of its legal structures, including sports law, from British colonial rule.^{xxi} These laws have continually been modified, improved, and domesticated to suit the country's evolving socio-cultural and economic realities.^{xxii} Sports law in Nigeria is mainly governed by two legal regime sources.^{xxiii} These include statutory legislation and regulatory bodies' guidelines, with the Ministry of Youth and Sports situated at the forefront of affairs.

The legal *milieu* of Nigerian sports showcases an interesting blend of national and international laws mediated by regulatory bodies' guidelines. However, several scholars have advocated for an upgrade in the legal architecture of Nigerian sports. This reform is deemed necessary to mitigate issues such as lack of transparency, poor financial management, and corruption plaguing the Nigerian sporting sector.

A. **The Nigerian Sports Commission Act:**

The Nigerian Sports Commission Act is the central legislative piece governing sports in Nigeria. This act principally provides for the establishment of a National Sports Commission^{xxiv}; established in 1971 to manage sports activities, ensuring harmony and the proper representation of Nigeria in the international sporting arena. This statutory document outlines the composition, functions, powers, and structure of the National Sports Commission, which promotes, facilitates and provides adequate resources to propel sports at all levels in Nigeria. The Commission's primary role is to develop, encourage, and effectively manage competitive and non-competitive sports in Nigeria. The Act further grants the Commission the latitude to present National Sports Policy recommendations to the government, suggesting that the Nigerian Sports Commission Act is the bedrock of sports administration and legal regulation in Nigeria.

B. **Nigerian Football Association Act^{xxv}:**

The Nigerian Football Association Act is an extensive legal instrument designed specifically to govern football-related activities in Nigeria, the country's most popular sport. Its advent has greatly impacted Nigerian football, imbuing it with a sense of direction and uniformity, encouraging the sport's steady growth.

C. **The Labour Act.**^{xxvi}

To ensure a seamless and harmonious relationship between athletes and their employers, labour laws are duly applied. The Labour Act, primarily, is the chief source of employment law in Nigeria, and it also finds applicability in sports law. The Act provides a framework for the contractual engagement of an athlete, including the terms of service, termination of the contract and entitlements of an athlete.

D. **Sports Betting Regulation:**

The National Lottery Regulatory Commission (NLRC) regulates sports betting activities in Nigeria.^{xxvii} It ensures the licensing and monitoring of betting operators, protects the interests of consumers and promotes responsible gambling practices.

E. **Ministry of Youth and Sports Development:**

The Ministry of Youth and Sports Development is the government body responsible for the overall development and regulation of sports in Nigeria. It formulates policies, provides guidance, and oversees the implementation of sports-related activities in the country.

F. **Sports Federations and Associations:**

Various sports federations and associations are responsible for the development and governance of specific sports disciplines in Nigeria. These bodies are registered with the Corporate Affairs Commission (CAC) and are required to comply with the relevant laws and regulations. The Nigerian Institute for Sports (NIS) is responsible for the training, certification, and professional development of sports administrators, coaches, and athletes. The NIS offers various courses and programs aimed at improving the overall standards of sports in Nigeria. Nigeria's legal framework is not limited to its internal scope but also involves international regulatory bodies like FIFA. Requirements and

regulations issued by these organisations are part of the country's sports regulatory backdrop. Moreover, sports clubs, associations, and organisations in Nigeria follow documented constitutions, codes, regulations, and rules that promote a robust and healthy sports culture. Moreover, sports sponsorship and endorsements in Nigeria are the country's sports law's significant concerns. They are governed by standard contractual principles embodied in common law, specific statutory policies like the Nigerian Communications Commission Act and associated regulations regarding advertising and endorsements. Apart from the foregoing, there are a plethora of other laws, either federal or state, that provide for the management and regulation of a variety of sports activities in Nigeria. Examples include Nigerian Boxing Board of Control Act, amongst others.

G. **Anti-Doping:**

Nigeria is a signatory to the World Anti-Doping Agency Code^{xxviii} and has established the Nigerian Anti-Doping Commission (“NADC”). The NADC is responsible for implementing anti-doping policies, conducting tests, and enforcing sanctions for doping violations in sports.^{xxix}

Furthermore, in the case of sports-related litigation, tort law becomes relevant^{xxx}. For instance, in the instance of a sports injury, a personal injury claim may be brought against whoever is adjudged liable. This approach is no different from any other injury claim outside the realm of sports.

Suffice it to say that the interwoven segments of Nigerian law regarding sports may sometimes create conflicts and confusion, primarily due to its compartmentalised structure. Sorting out these overlaps and loopholes will inevitably require rethinking and consolidation of the relevant legal framework. However, it's important to note that this consolidation is not without its challenges. For instance, without a single Nigerian Sports Law Act, there remains uncertainty about the jurisdiction and legal precedence. A singular consolidating act central to sports would provide a unified approach to deal with all sports-related legal issues. Thus, while sports law in Nigeria is an evolving field that presents exciting opportunities for all its stakeholders, it is clear that the guiding laws need to be improved upon to offer clarity. Legal practitioners, policy-makers, sporting institutions, and athletes in Nigeria will need to continue

steering this ship's course in the right direction by focusing more on creating a unified Sports Law Act that concisely and comprehensively presents Nigerian sports law.

SETTLEMENT OF SPORTS DISPUTES IN NIGERIA

Sports-related disputes in Nigeria offer an enlightening perspective on the state of the country's sports industry. Contrary to the popular belief that sports events are a sheer reflection of strength and sportsmanship, they also reflect organisational intricacies that could provoke contestations and disputes. Sports disputes in Nigeria can be engendered by a plethora of factors. They typically emanate from contractual disagreements between athletes and their clubs, disputes between athletes and athletic associations, doping cases, and issues around eligibility and disciplinary action. The inherently competitive nature of sports creates an environment fertile for potential disagreements and dispute. Many of these disputes are generally adjudicated through internal mechanisms before proceeding to formal institutions if the parties involved are not satisfied with the outcomes.^{xxxii}

Integral to understanding this phenomenon is to scrutinise the adjudicating institutions and mechanisms. Nigerian sports dispute resolution landscape operates under a hybrid of local and international mechanisms. Akin to the models followed in many other countries, Nigeria established a national sports dispute resolution framework anchored on the National Sports Policy (“NSP”) and the Nigeria Football Association Act.^{xxxii} These mechanisms exist alongside international systems, such as the Court of Arbitration for Sports (“CAS”) where Nigeria is a signatory party. The NSP makes provisions for dispute resolution, relying on five main methods: negotiation, arbitration, litigation, mediation, and administrative review. Of these, arbitration and mediation are commonly used because they are considered less confrontational and more attuned to the relational dynamics within sports. Furthermore, with the enactment of the Nigeria Football Association Act, disputes in football—Nigeria's most popular sport— can also be arbitrated by the Nigeria Football Federation’s Arbitration Panel.^{xxxiii}

In practice, in Nigeria, sport-related disputes are usually resolved within the affected sporting body. Each major sporting association —such as the Nigerian Football Federation (NFF)— has internal procedures for handling disputes. Other relevant regulatory bodies include the Nigeria Olympic Committee. Yet, if these bodies cannot settle disputes satisfactorily, parties

may seek recourse in the CAS^{xxxiv}, whose decisions are legally binding with limited rights of appeal to the Swiss Federal Court. CAS affords an accessible, cost-effective, and expedited process of resolving sports disputes, but it can also be controversial due to its distance from the local contexts where the disputes typically arise.

Much of the criticism surrounding the settlement of sports disputes in Nigeria centres on the centralised, top-down, often opaque nature of the processes while also emphasising the lack of effective overarching legislation. This, for instance, gave rise to the reforms suggested by the National Assembly seeking to establish a tensile based National Sports Commission. Many stakeholders recommend redesigning the structure to embrace features of Alternative Dispute Resolution (ADR), allowing for a more consultative, introspective, and harmonious resolution of sports disputes. A popular suggestion is to establish an independent tribunal specifically for sports disputes in Nigeria, like in the case of the UK's Sport Resolutions.^{xxxv}

The primary challenges to effective sports dispute resolution in Nigeria stem from inadequacies in the institutional and legal frameworks. The NSP, while progressive in many respects, does not provide enough specificity on the workings of the dispute resolution systems. Moreover, the Nigeria Football Association Act does not provide sufficient independence to the arbitration body. The majority of the Panel members are appointed by the Federation itself, a situation that can potentially lead to bias or conflict of interest. Improving the sports dispute resolution landscape in Nigeria requires a reform of the legal framework, including the terms of the NSP and the Nigeria Football Association Act. A more robust system that provides a fair, neutral and transparent mechanism for resolving disputes is needed.

Sports disputes in Nigeria, like in many jurisdictions, present complex issues that must be addressed to ensure the sustainable development of the sports sector. The existing dispute resolution mechanisms, while existing in principle, necessitate substantive tweaks to accommodate the evolving needs and nuances of the sporting landscape. These changes should be anchored on the principles of fairness, integrity, and an unwavering commitment to sport. While adjudicating institutions play a significant role in resolving disputes, it's clear that the country requires reforms. By embracing transparency, impartiality, cost-effectiveness, and convenience through ADR mechanisms, Nigeria could well set a new standard for sports dispute resolution not only within its borders but also in its wider region.

ARBITRATION AS THE WAY TO GO

As already established, the sporting panorama is inherently fraught with contests, not only on the field but may also extend to the boardroom in the form of disputes and disagreements. How we handle these disputes is critical to ensuring the smooth functioning and the overall development of sports, specifically in Nigeria. Many might ponder over traditional litigation versus arbitration; however, it is the belief that arbitration is the most viable method for handling sports disputes in Nigeria^{xxxvi}. Arbitration is an exemplary conflict resolution process where disputing parties agree to resolve their issues with the assistance of a neutral third party, known as the arbitrator. Providing binding, final settlements, this method notably reduces the need for extended litigation. The advantages of arbitration in any sector, including sports, are evident, from the expeditious resolution of disputes to the ease of implementation.

Fortunately, the integral elements of sports disputes namely factual disputes and rules interpretation, make arbitration a well-suited mechanism to settle disagreements in this context.^{xxxvii} Controversies in sports range from questions surrounding sponsorship and contracts, doping issues, transfers, to even matters of internal governance. The unique nature of these disputes, combined with their international characteristic, requires a resolution method that eliminates the limitations and burden of litigation. Standard litigation often results in deep-rooted, adversarial conflict, stifling open communication between the disputing entities. Conversely, arbitration, particularly in Nigeria, is built on a foundation of amity, fostering open conversations and facilitating solutions that are agreeable to both parties. This inherent strength in the nature of arbitration is knit into the fabric of our culture wherein understanding and affinity are integral parts.^{xxxviii}

Moreover, with the increasing popularity of sports, growth in its commercialisation is inevitable. This upsurge has escalated the intensity and frequency of disputes, making arbitration a more apt alternative. The Nigerian sporting sector is already heaving under the weight of unnecessary litigations. Forwarding disputes to the traditional court system can significantly hinder sports development by creating uncertainty and stalling potential partnerships. Public attention can also have adverse impacts on the parties involved in the dispute. Litigation in the courts would invariably draw the public's eye, hurting reputations and damaging potential career prospects for sportspersons; a risk that is significantly diminished with arbitration. With its emphasis on privacy, arbitration ensures that the parties

involved can resolve their disputes confidentially, protecting their image and reputation within the sport and the public eye.^{xxxix}

A solution tailored to contemporary needs; arbitration stands as the bedrock for sports dispute resolution in Nigeria. Recognising the above practicalities, expediting the standardisation and increased use of arbitration in sports disputes would deliver indisputable benefits on and off the playing field. The gears of the Nigerian sports industry should thus turn towards the embrace of arbitration.

The development and eventual dominance of arbitration regulation serving sports disputes in Nigeria rely on the collective will and cooperation of stakeholders, from sports entities to the government. Our goal should be creating a stable and sustainable environment in which arbitration thrives, and sports disputes are resolved effectively and efficiently. The future of Nigerian sports hangs in the balance, and arbitration is the safety net we need.

TAXATION IN THE NIGERIAN SPORT CIRCLES

The sports sector in Nigeria has fairly blossomed over the last few decades, marking a period of extensive growth and development.^{xi} However, the taxation framework governing this vibrant industry has been less thoroughly explored.^{xli} This composition aims to delve into the complexities tied to the taxation framework within Nigeria's sports sector and assess its potential impacts. Nigeria's sports industry has become a contributor to the country's GDP. It is a sector that creates jobs, drives economic growth, and provides recreation for the populace.^{xlii} Notwithstanding, its potential to generate revenue for the government via taxation has, to a substantial degree, been under-explored.

Within Nigeria's sports sector, diverse taxable items exist including athlete income, bonuses, commercials, endorsements, gate-takings, and naming rights to name a few. However, the taxation framework and implementation mechanism have largely remained unclear, irregular and improperly formulated. Unlike the streamlined taxation in sectors such as oil, manufacturing, and ICT, the sports sector lacks definitive systems for tax administration.

Taxation of sports in Nigeria essentially falls under the broader rubric of entertainment and broadcasting tax provisions. Therein lies the first problem in understanding the tax framework. Unlike several other developed economies, Nigeria does not have a distinct legislatively

acknowledged tax framework for sports. The Nigerian Tax Law – which stems from the Personal Income Tax Act (PITA), the Companies Income Tax Act (CITA), and the Value Added Tax Act – does not specifically address sports. Many sports entities in Nigeria are either companies with common tax burdens or non-profit organisations with specific income tax exemptions. This invariably leads to legal lacunae and misplaced tax liabilities. The lack of a distinctive tax regime for sports in Nigeria has been attributed to the government's dwindling focus on sports as a potential revenue-generating sector.^{xliii} The Nigerian government has historically been more invested in oil-based revenue.^{xliv} However, with the sports industry's apparent potential, there is a closeness of fit between the development of the sports sector and the nation's economy's diversification, necessitating a relevant tax framework. The CITA imposes companies income tax, value-added tax, as well as personal income tax on individuals. However, the exact categorisation of what constitutes taxable income in the sport sector remains a subject of contention.

One area that has seen considerable debate in Nigeria's sports tax discussion is that of athletes' salaries and earnings, particularly for international transactions. Nigerian tax law provides that non-residents earning income from Nigeria are taxable. This provision also extends to profits accruing to non-residents directly or indirectly from any business or trade in Nigeria.^{xlv} However, it is unclear how these laws are applied in the realm of international athletes and sports transactions. Over the years, questions about the taxation of sports sponsorships, merchandising, broadcasting rights, and image rights have caused concern among stakeholders. While these sources provide a significant revenue stream for sports entities, there is not clear-cut legislation existing to define their tax implications, again, underlining the need for a distinctive sports tax framework.

A proper taxation framework for the sports industry would require a detailed analysis and categorisation of the different types of income in the sector.^{xlvi} An undeniable challenge here is striking a balance between taxing sources of income and promoting growth in the nascent industry. It is noteworthy that Nigeria is not in solitude in grappling with effective taxation of the sports industry. Even developed countries like the U.S. and U.K., with significantly sophisticated taxation systems, struggle with issues such as double taxation, internationally active athletes, and tax evasion. Therefore, knowledge exchange, and international collaborations can prove pivotal in formulating a viable taxation framework for Nigeria's sport sector.

To attain an effective taxation framework, measures could be established such as setting up an independent tax body to cater to the sports industry, implementing clear-cut regulations that define taxable items in sports, and international collaborations, as well as fostering transparency and accountability.^{xlvii} Considering the prospects of the sports sector, no doubt, an efficiently implemented taxation system could provide a steady stream of revenue, therefore benefiting the Nigerian economy.

The tax framework for sports in Nigeria is vague and undefined. It is a part of the broader Nigerian tax law and lacks specific provisions relevant to the complexities of the sports sector. To not only boost the sports sector but also to diversify and strengthen the Nigerian economy, there exists an exigent need for a robust, comprehensive tax framework tailored to the sports industry. It is essential to consider the peculiarities of sports transactions, income streams, and collaborations, making provision for them within a distinct legislative taxonomy.

SPORTS AND ANTI-TRUST IN NIGERIA

From football to athletics and beyond, the sports industry has grown to become a major cultural and economic driving force in the nation. As with any industry experiencing significant growth, the intersection between sports and anti-trust laws has become a critical aspect needing careful attention. Nigeria's diverse sports participation is evident in successful athletic performances from football to basketball and track and field events. For instance, the Nigerian Super Eagles' notable achievements have propelled Nigeria onto the international football platform, generating passion amongst Nigerians that transcends all societal barriers. Similarly, Nigeria's basketball players have also exhibited exceptional performances, culminating in the NBBF, Nigeria's premier basketball federation, achieving higher global rankings.

In Nigeria, sports administration tends to follow a top-down approach, with the Ministry of Youth and Sports Development overseeing various sporting federations. The Nigeria Football Federation (NFF), Nigeria Basketball Federation (NBBF), and athletics arm of Nigerian sports typically operate under one governing body.^{xlviii} This centralisation is designed to promote fairness and cohesion within various sports sectors, mitigating the risk of monopolistic practices. However, this has not entirely prevented anti-trust behaviour. For instance, instances of conflict and power struggles within Nigerian sports governance bodies have caused rifts that could potentially undermine the spirit of fair competition^{xlix}. The struggle for

power often leads to a lack of transparency in decision-making, allocation of resources, and selection of athletes. These issues suggest a deviation from the pure principles of competition, hinting at possible anti-trust behaviour.

The interaction between sports and anti-trust laws within Nigeria's context is a complex issue, shaped by a unique blend of cultural, socioeconomic, and bureaucratic influences. While the centralised governance structure of Nigerian sports is designed to avoid monopolistic behaviour, it nonetheless exposes the potential for deviations from fair competition principles.

One pivotal issue at the intersection of sports and anti-trust is the imposition of rules by sports governing bodies. Often, these bodies lean towards monopolistic tendencies owing to their concentrated power and authority. In Nigeria, the NFF is the governing body entrusted with the pivotal role of managing football. Over the years, accusations have been levelled against the NFF for various anti-competitive practices. Critics argue that their governance often sidelines the interests of clubs, athletes, and other stakeholders, leading to a lack of competitive equilibrium.

Striking a balance between enforcing anti-trust legislation and respecting the autonomy of sports organisations is a complex matter.¹ From one perspective, anti-trust laws may jeopardise the uniformity and certainty that sports require. On the other hand, ignoring these principles may foster monopolies and thwart fair competition, undermining the essence of sports. Crucially, the application of anti-trust laws in sports is directly influenced by the legal environment of the country. Nigeria operates under a dualist system where international law only becomes binding after it has been domesticated into municipal law. Thus, despite the existence of international standards and recommendations regarding anti-trust and sports, their implementation largely depends on the country's willingness and readiness to adopt them.

It is clear that there is a lacuna in the legislative framework addressing anti-trust principles in the Nigerian sports sector. Their enforceability often seems blurry and inconsistent, leading to discontentment among several stakeholders. The introduction of specific regulations concerning sports and anti-trust can pave the way for greater transparency and equality in Nigerian sports.

The intricacies of sports and anti-trust in Nigeria are multifaceted and rooted in the country's legal, sports, and economic systems. Striking a balance between the autonomy of sports organizations and integrating anti-trust principles to foster competition is critical to ensuring

the continued growth and sustainability of sports in Nigeria. Future developments in legislation, adjudication, and sports administration will significantly shape this evolving stability. Efforts to enforce anti-trust principles within Nigerian sports may involve fostering openness, abolishing corrupt practices, and inviting more external oversight. This dynamic environment calls for continuous review and improvement of current practices in Nigerian sports administration to ensure that the spirit of fair competition is upheld, thereby protecting and promoting the integrity of sports within Nigeria.

MERGERS AND ACQUISITIONS IN THE NIGERIAN SPORTS INDUSTRY

Mergers and acquisitions have been noted as paramount in the sports sector. It is integral in diversifying business product offerings, curbing competition, and promoting business expansion. In the context of Nigeria, the impact M&A has had on the sports industry, in particular, illustrates a significant transformative shift. In this realm, one of the momentous instances of M&A in the sports industry unfolded with the acquisition of the Gabros International Football Club by Sen. Patrick Ifeanyi Ubah. This acquisition was reportedly to inject funds into the football club and improve the quality of Nigerian football. Consequently, this resulted in an enhanced performance of the team in the Nigerian Professional Football League (NPFL).

Similarly, the absorption of smaller sports agencies by larger companies has been noted as a trend in Nigeria, leading to greater opportunities and resources for improving national sports. Smaller local sports firms gain access to larger fan bases, athlete portfolios, and resources. In essence, the sports industry has greatly benefited from M&A activities in several capacities. One such example is the overarching improvement seen in sports facilities across the country. Facilities such as the Teslim Balogun Stadium and the Enyimba International Football Stadium saw significant developments after being managed by private entities. Another prominent example is Ifeanyi Ubah FC, formerly known as Gabros International Football Club until a merger occurred in 2015. Nigerian businessman Ifeanyi Ubah recognised the club's potential and acquired it, renaming it after himself.

On a contrasting note, M&A in the Nigerian sports industry has also raised concerns, primarily revolving around increasing monopolies, job security, and socio-cultural anxieties. The fear of a single company becoming too powerful and potentially limiting the industry's growth is a

reasonable concern. Also, concerns about job security may arise as personnel restructuring is a common feature of post-acquisition companies. Nevertheless, the notable transformation M&A has brought to the sports industry in Nigeria cannot be overlooked. Owing to M&A, the sports sector has seen a notable increase in internal and external investment, which has invariably improved the quality of Nigerian sports and its global recognition.

The impact of M&A activities in the Nigerian sports sector is multi-dimensional – affecting the financial stability of clubs, the quality of sports talent, and the global recognition of Nigerian sports. M&A activities can provide much-needed financial stability to struggling sports clubs. New ownership often comes with new investments that can help improve clubs' infrastructure, recruit talented players, and ensure the overall growth of the club. M&A activities have also led to an increase in talent development in Nigerian sports. The inflow of financial resources allows for the establishment of better training facilities, experienced coaching staff, and a conducive environment for player growth and development. M&A activities provide Nigerian sports teams with increased global recognition. Having foreign investors or partnerships with global sports entities elevates the status of the clubs involved and increases their international visibility.

While the advantages of mergers and acquisitions make them attractive strategies for growth for sports industries globally, their implementation in Nigeria is underpinned by various hurdles. One core challenge is the inherent uncertainty and risk that accompanies mergers and acquisitions. Governments, shareholders and stakeholders are becoming increasingly sceptical, given the numerous cases of obstructed benefits post-merger. These uncertainties deter prospective merging or acquiring entities. Mergers and acquisitions imply that two or more different corporate cultures and operations have to integrate and align. The process often triggers resistance, especially if it threatens established hierarchies or routines. Finance poses another significant challenge. Mergers and acquisitions often necessitate considerable capital requirements to facilitate the transaction successfully and to cater to the larger operational scope post-merger. Many sporting entities in Nigeria struggle with financial inadequacies, thereby inhibiting their capacity to engage in or sustain mergers and acquisitions endeavours.

Legal hurdles are an undeniable challenge in the actualisation of mergers and acquisitions in the sports industry. Regulations regarding antitrust laws, bankruptcy, tax, and securities can dramatically affect the nature and outcome of a merger or acquisition. Furthermore, Nigeria's regulatory landscape is marked by inadequacies and is often regarded as underdeveloped.

Complex bureaucratic processes, corruption, and conflicts of interest further exacerbate this issue. Lastly, the challenge of managing post-merger integration cannot be overlooked. Striking a balance between the operational autonomy of the merging or acquired entities and achieving strategic harmony is a complex task. Many mergers or acquisitions fail to live up to their potential due to inefficient integration.

Through effective legislative reforms, infrastructural investment, and the adoption of comprehensive pre-merger due diligence procedures, the sports industry can overcome these challenges and harness their potential. M&A activities in the Nigerian sports industry hold enormous potential for the development of the sector. It will be crucial to have a robust regulatory framework that balances the desire for investment and growth with the need for transparency, fairness, and respect for local assets.

LEGAL REGIME FOR INVESTMENT IN SPORTS IN NIGERIA

In recent years, Nigeria has seen a surge in investment in the sports industry. A considerable impetus has been driven by infrastructure development, and the rising prominence of sports figures on the international stage. The foundation of the legal framework for the Nigerian sports industry emanated from the constitution. The Constitution allows the nation to provide facilities supporting sports development and encourages private individuals to contribute to sports promotion. Private entities have since played a significant role in investment, albeit, guided by regulations in the legal system.

The NSP, provide the landscape for partnership investment by public, private, and foreign entities. Policies such as sports tourism, sports education, the establishment of sports facilities, and sports for all concepts are covered in the NSP, encouraging multilateral investment models. Participation in sports investment has elicited governmental initiatives addressing legal impediments to attracting more investors into the sports sector.

The Nigerian Lottery Regulatory Commission, established by the National Lottery Act 2005, provides for the operation and regulation of lotteries and related matters. This Act opened up a new avenue of investment in sports through lottery activities, offering an unconventional but lucrative funding avenue for the sports industry.

In an attempt to inculcate a more organised structure, corporate governance is gaining traction in the Nigerian sports sector. Corporate governance in Nigerian sports clubs, particularly football clubs, is now more regulated with provisions in place that allow investors to acquire stakes in sports clubs. This is a decisive step towards commercializing sports, boosting its economic influence.

The conversation about the Nigerian sports industry would not be complete without acknowledging the significant role played by international sporting guidelines. International bodies like FIFA & ICC set regulatory standards that Nigeria, as a member country, adheres to. Policies established by these bodies influence the rules and regulations of national sports and the governing framework for the investment environment.

The legal regime for sports investment in Nigeria consists of a cohesive structure involving a variety of policies and regulations geared towards the development of sports. Yet, there is room for progress. As the industry grows, the legal framework must evolve to accommodate new trends, resolve legal ambiguities, and adequately protect all parties involved. Attracting more private investment in Nigerian sports can accelerate economic growth and consolidate Nigeria's standing in the international sports arena.

CONTRACTS AND SPORTS LAW IN NIGERIA

The contractual aspect of sports took a more significant leap with the advent of globalisation in the late 20th century. This made it necessary to have legal stipulations drawing the relationships between sports people and organisations. Therefore, sports contracts in Nigeria have evolved from mere oral agreements to formal written contracts, safeguarding everyone's interests involved in the sports arena.

The Nigeria Professional Football League (NPFL), Nigeria's elite football division, is a classic case of contractual evolution within Nigerian sports. From informal agreements in its formative years, it has undergone extensive transformation, developing into a full-fledged professional league with clubs now engaging players on formal and legally binding contracts. These contracts provide a framework for relationships, protect players' rights, and encourage competition. They stipulate terms of engagement, length of service, remuneration, termination clauses, and third-party ownership issues, among others.

Furthermore, the influence of contracts in Nigerian sports crystallised with the enactment of the National Sports Commission Act. This legislation set the legal foundation for the standardisation of sports contracts in Nigeria, fostering integrity, transparency, and fairness in sports administration and management.

The emergence of sport as a business in Nigeria has equally seen contracts extend beyond player management to encompass other areas including sponsorship and broadcasting rights. Take for instance, the MultiChoice Nigeria - Nigeria Professional Football League (NPFL) broadcasting rights agreement in 2015. It signalled a significant milestone in securing and protecting intellectual and commercial rights within Nigerian sports.

Major steps are being taken to develop comprehensive models of sports contracts, resonant with international standards to encourage further growth and professionalism within the country's sporting ecosystem.

The history and evolution of sports and contracts in Nigeria are distinct yet interconnected. The progression from informal agreements to legally binding contracts has fundamentally changed the scope and trajectory of Nigerian sports, facilitating growth, transparency, and commercialisation. Moving forward, the sustenance of this growth would largely depend on the ongoing efforts to strengthen the legal frameworks for sports development in Nigeria. The future thus looks promising, as the country continues to take bold steps to situate itself as a significant player in the global sports marketplace.

THE ROLE OF FINANCIAL INSTRUMENTS IN SPORT IN NIGERIA

The contemporary landscape of sports in Nigeria is increasingly underscored by the symbiotic relationship it shares with the financial sector. Financial instruments, which encompass a wide range of monetary contracts between parties, have played an instrumental part in the development of sports in Nigeria, facilitating a paradigm shift from a passion-driven to a profit-driven sector. To understand the role of financial instruments in Nigeria's sports landscape, it is vital to trace the historical evolution. Once considered purely as recreational activities, sports in Nigeria have undergone significant commercialisation, largely due to the introduction of diverse financial instruments. Today, they represent a multi-billion Naira industry in Nigeria, where economic growth and sports development have become intertwined goals.

One of the most significant financing mechanisms utilised in Nigerian sports is sponsorship, which has brought about unprecedented development in the sporting market. With corporate giants like Glo, MTN, and Bet9ja joining as sponsors, the landscapes of football, athletics, and other sports have witnessed considerable advancement. Ticket sales are another notable financing mechanisms. Monetary gains from these sales not only provide the necessary funding for sports teams but also ensure their financial sustainability. Investment in state-of-the-art facilities to regulate ticket sales – electronic ticketing systems, to be precise – have further streamlined the processes, boosting revenue generation.

Ownership shares also play a significant role in Nigerian sports, primarily through public and private partnerships (PPPs) where both entities come together to build capacity in sports. This financial instrument allows private investors to become shareholders in sports franchises, fostering financial stability in the sector.

Despite the value brought by financial instruments, the sports sector in Nigeria still faces limitations owing to the paucity in financial provisions. However, the emergence of innovative financial instruments like sports derivatives provides a robust opportunity to circumvent these challenges. Sport derivatives promote financial investment in sports, creating new revenue streams. The role of financial instruments in Nigeria's sports landscape has been vividly transformative, breathing new life into the sector through commercialisation, capacity building, and sustainability. It is through this synergy between finance and sport that Nigeria continues to deepen its footprints in the global sports industry.

DERIVATIVES AND SPORTS IN NIGERIA

The Nigerian sports industry, though nascent, is gradually awakening to its economic potential, attributed to the emergence of local talents, international exploits, and growing domestic and international investment. Derivatives are financial instruments, whose worth is derived from underlying variables. In developed markets, derivatives have been employed in the sports industry, serving as tools to moderate against risks associated with income volatility. These risks often originate from concerns like fluctuating ticket sales, varying broadcasting rights, or uncertain player performance. For instance, ticket sales derivatives can function as safeguards for sports clubs against the risks of diminished revenues due to disappointing performances resulting in lower attendance.

In Nigeria, the confluence of derivatives and sports is largely underdeveloped but offers considerable potential. Sports clubs can utilise futures contracts to hedge against potential losses in earnings due to poor performances or external shocks like unforeseen global pandemics. Notwithstanding the potentialities, the application of derivatives in the Nigerian sports industry is contingent upon overcoming certain pressing challenges. The limited understanding and knowledge of the operation of derivatives in Nigeria impedes its application in sports clubs. The introduction of educational programs aimed at building the financial literacy of stakeholders in the sports industry, including club owners, managers, and players, can foster wider acceptance and utilisation of derivatives.

While the derivatives market in Nigeria still has significant room for growth, the sports industry offers a feasible arena to incentivise its development, thereby fostering stability within sports revenue streams. The application of derivatives within sports can serve both protective and speculative functions, providing a respite to clubs over income uncertainties. However, the interplay of derivatives and sports in Nigeria faces substantial impediments, primarily regarding regulation and education. Addressing these issues will represent a significant step towards diversifying revenue avenues, fostering stability, and propelling growth within the Nigerian sports industry.

THE POSSIBILITY OF THE USE OF FUTURES CONTRACTS IN SPORTS IN NIGERIA

The commercialisation of sports has evolved from humble beginnings. Internationally, futures contracts - agreements to buy or sell a specific commodity or asset at a predetermined price at a fixed date in the future - have become increasingly prevalent in sports markets, especially in matured economies like the United States. However, the feasibility of applying such financial instruments in the Nigerian sports industry raises questions that merit further exploration.

Firstly, the demanding regulations, infrastructural inadequacies, and unavailability of sophisticated data insights necessary for proper market risk assessment have prevented the introduction of futures contracts in Nigerian sports. Secondly, the unavailability of a robust legislative framework for sports contracts, and the limited knowledge about futures contracts amongst Nigerian sports stakeholders, are persistent hurdles. Finally, the high levels of

uncertainty and risks involved in sports could potentially obfuscate the successful integration and effect of futures contracts in the Nigerian sports industry.

The operation of futures contracts necessitates a solid legislative framework that allows for accountability and dispute resolution. Nigeria's existing sporting laws lack comprehensive legal provisions for futures contracts, which poses a challenge for their integration into the sports industry. Furthermore, the country's existing legal and regulatory frameworks are not designed to accommodate the nuances of futures contracts. It is thus crucial for Nigeria to re-evaluate and amend its legislative framework to promote the introduction and success of futures contracts in sports.

The successful operation of futures contracts requires advanced infrastructural facilities and elaborate data insights for proper market risk assessment. Unfortunately, in the Nigerian sports market, much is still lacking. Reliable data and comprehensive statistics are critical in asset valuation and trend identification, serving as the fundamental basis of futures contracts. Without a systematic collection, analysis and availability of these vital resources, the utilisation of futures contracts for sports in Nigeria remains elusive.

The understanding and management of futures contracts require in-depth financial knowledge, which is lacking amongst Nigerian sports stakeholders. This inadequacy may result in inefficient operations and reduced market participation levels. Furthermore, the inherent unpredictability and risk associated with sports - including performance variability, injury susceptibility and other unforeseeable incidents - make it difficult to quantify and handle the associated risks properly.

Despite substantial hurdles in introducing futures contracts in the Nigerian sports industry, their potential benefits command serious consideration. Comprehensive legislative amendments, infrastructural enhancements, expanded data collection and analysis, and expansive knowledge transfer about futures contracts may lay a substantial foundation for their integration into the Nigerian sports market. Adopting futures contracts could herald a new era of profitability and sustainability in Nigerian sports, given that their implementation is executed meticulously, objectively and with the collective effort of all stakeholders.

THE UNCHARTED TERRAIN: THE POSSIBILITY OF OPTIONS CONTRACTS IN NIGERIA'S SPORTS SECTOR

Sports, unarguably, have evolved into a colossal industry across the spectrum of the global economy. Today, it is not just about the adrenaline on the field or court, it is now a complex mosaic of economics, law, marketing and strategy intricacies. Nigeria, a sports-crazy nation par excellence, remains a fertile terrain for innovative financial instruments, such as options contracts, to bloom. Options contracts are derivative financial instruments providing the holder the right, but not the obligation, to buy or sell an underlying asset at a predetermined price before or at expiration. In essence, an options contract becomes a form of insurance for investors against market volatility.

The Nigerian sports sector is a goldmine, mining bits and scraps instead of mother lodes due to structural, administrative, and economic bottlenecks. However, the advent of the Nigeria Professional Football League (NPFL) and Basketball Africa League (BAR) – to name just two – has spotlighted the glaring potentialities in the sector. Options contracts can provide clubs and sports franchises financial flexibility and secure investment opportunities. Franchises can use options contracts to hedge against financial losses that might arise due to declining player performances, injuries, or the uncertainty surrounding player transfers.

An array of challenges ranging from inadequate sports financing to poor maintenance of facilities, deter the use of innovative financial instruments in the Nigerian sports sector. Football clubs rely mainly on state governments with little or no thought for self-sustainability, let alone derivative markets. Laws and regulations pose another significant barrier. Currently, no specific provisions exist in the Nigerian legal system for sports derivatives. Derivatives market in Nigeria is in its infancy, with the Securities and Exchange Commission (SEC) only just issuing regulations concerning derivatives trading in 2015.

To actualize the use of options contracts, it is pertinent to address the underlying challenges. For starters, the government must invest in building and maintaining viable sports infrastructure and independently run franchises. Simultaneously, the education of financial instruments like options contract should be tilted towards the sports sector to raise the levels of understanding and acceptance. Robust regulations must also be established to govern the use of such financial instruments within the sports systems. Indeed, the journey towards actualising the use of options contracts in Nigerian sports sector might be marred with difficulties, yet the potential benefits undoubtedly underscore the need to stir and navigate the sports sector into the era of sports options contracts. A symbiosis of sports and financial derivatives in Nigeria is a possible reality.

THE POSSIBILITY OF INTEGRATING REPO AND SPORTS LAW IN NIGERIA

There is an increasing recognition of the importance and relevance of sports law in Nigeria, primarily prompted by the nation's growing international competitiveness and capitalisation on its sporting prowess. The development of sports law is geared toward maintaining the integrity of sporting events, defining obligations and rights, and mitigating potential conflicts among stakeholders. However, the scope of this field remains rather limited, necessitating the exploration of the possibilities of integrating diverse legal aspects, such as the repo (repurchase agreement) mechanism.

The repo mechanism - a robust legal tool for securing transactions used across various sectors - involves a contract stipulating the sale of security with a promise to repurchase at a future date at an agreed price. Thus, the incorporation of repo transactions within the ambit of sports law could potentially provide an additional layer of financial security and assurance for the sporting sphere in Nigeria.

The bulk of sports law in Nigeria is embedded within general legislation, with no specific laws dedicated solely to the sports sector. This poses a challenge in addressing specific legal issues in the sports sector. The legislation currently in place offers a legal framework for managing sports disputes, sporting contracts, sporting injuries, and doping issues, among others. There is room for incorporating repo mechanisms into Nigerian sports law. These could offer sound financial backing for sports investments, entailing contractual agreements wherein one party agrees to sell sports-related rights or licensing deals and repurchase them at a specified future date. This would particularly benefit areas such as football clubs financing and sponsorship deals. However, the underdeveloped state of both local sports law and the local repo market in Nigeria significantly impedes such a collaboration.

Nigeria's sports laws should align with international norms to foster coherence and uniformity in the application of proper financing in sports. This includes appropriately understanding and integrating the repo transactions within the sphere of sports law. International best practices will guide these innovations. The integration of repo transactions into Nigerian sports law offers an intriguing prospect. This fusion could potentially redefine and fortify Nigeria's sports law, making it more robust and comprehensive to cater to its expanding sports sector. The complex, multidisciplinary nature of sports law begs for an innovative strategy that would allow it to handle the fast-paced developments within the Nigerian sports industry. However,

this integration should be accompanied by a thorough restructuring and advancement of both the repo market and sports law in Nigeria.

PRAGMATICS OF INTELLECTUAL PROPERTY AND SPORTS LAW IN NIGERIA

Intellectual Property Law (IP Law) and Sports Law have coexisted in an intricate web for years, offering substantial economic prospects for sports practitioners, associations, and countries. Nigeria, with a deeply embedded sporting culture, offers no exception among the nations grappling with integrating these complex legal entities. Intellectual Property Law and Sports Law are essential and dynamic sectors of Nigeria's legal framework. This synergy has increasingly gained recognition due to the commercial value of sports, alongside its integral part in intellectual property.

Intellectual Property rights in Nigeria, as in many other countries, are protections granted to the creators and owners of works that are products of their creativity and intellect. These rights are typically vested in literary works, scientific works, musical compositions, trademarks, and industrial designs, amongst other things. The Intellectual property rights in the Nigerian sports sector have become increasingly valuable due to the proliferation of digitisation and rampant commercialisation of sports entities, including player images, club logos, and league broadcasts. Such rights are protected under the Nigerian Copyright Act. The Act covers broadcasting rights, which are also essential within a sporting context.

Sports organisations are increasingly recognising the profitable implications of associating with good Intellectual property practices. Sports franchises, individual athletes, and merchandise manufacturers utilise intellectual property rights to protect their brands, maximise their financial profits, and maintain competitiveness. For example, in Nigeria, it is illegal for anyone to make commercial use of a trademark, patent, or design without the consent of the owner. The same principle applies to sports law; individuals and organisations cannot use a sports franchise or athlete's brand without their approval.

While the synergy between sports law and intellectual property rights is clear, challenges abound in Nigeria. Even though IP rights are recognised in Nigeria's sports law landscape, issues perturbing effective enforcement remain. Enforcement often comes at high costs, proving detrimental to sports entities. Poor enforcement of existing laws remains a significant challenge, resulting from inadequate knowledge of the law amongst sports stakeholders,

insufficient enforcement by legal authorities, and an absence of specialized courts. Additionally, there is a paucity of legal practitioners specialising in sports law in Nigeria.

Besides, one cannot overlook the impact of piracy and copyright infringement in the country.^{li} Many sports broadcasts are illegally reproduced without proper licenses, causing massive revenue losses. The lack of stringent policies and inadequate surveillance mechanisms exacerbate this problem. Rectifying this issue could substantially improve the sports and IP law landscape in Nigeria.

Looking down the road, Nigeria could be on the verge of a revolution in sports and IP law, considering the growing awareness for these rights, the increase in digital platforms, and modifications in consumer behaviour. Policymakers, sports entities, and legal practitioners must therefore refocus their strategies to harness the potential vested in sports-related IP rights, and adapt to the rapidly evolving digital sphere, which is becoming integral to sports consumption. There are numerous possibilities for strengthening the practice of sports and intellectual property law in Nigeria. Adequate legislation and robust enforcement of existing laws that protect intellectual property rights and regulate sports activities can create an enabling environment for potential investors. Legal education amongst sports stakeholders is equally vital to ensuring that these rights are well-understood and respected.

Intellectual property and sports law in Nigeria is an interesting tapestry of remarkable potential and complex challenges. It has a promising future, rife with opportunities for economic growth and innovative changes, yet laden with hurdles that require significant effort and collaboration among stakeholders. The dynamic and ever-growing nature of the sports industry in Nigeria calls for an increased emphasis on its legal aspects, and especially on intellectual property law, thus, inviting a forward-thinking approach to their synergy in the coming future. Empirical data affirms Nigeria's legal development potential. However, it remains to be seen how effective these strategies will be in ensuring that intellectual property rights and sports law are effectively practised in Nigeria.

POSSIBLE SOLUTIONS TO THE CHALLENGES IN SPORTS LAW IN NIGERIA

The pervasive influence of sports as a universal medium for engendering human unity, engagement and solidarity cannot be understated. Yet, like all human endeavors, it is not devoid of its own complexities, particularly in the context of legalities. A widely recognised

issue within Nigerian sports law concerns the ineffectiveness of sports legislation and policy. Sports-related laws are perceived as somewhat outdated, cumbersome, and inadequate for managing the evolving nature of sports activities and related issues. This lack of progressive legislation has largely failed to keep pace with the global trends in sports regulation and governance. For instance, the Nigeria Football Association Act has come under significant criticism for its inefficiency to combat pervasive issues in football administration and the continued struggle to standardise and implement ethical practices. The Act largely fails to address challenges such as contractual disputes between athletes and clubs, doping, match-fixing, corruption and the lack of efficient disciplinary proceedings. The lack of credible and effectively managed sports institutions exacerbates the problems in sports law. Administrative inefficiency results in poor enforcement of existing laws while creating a gap in the introduction of comprehensive and modern regulations.

The enforcement of sports law contracts, particularly those concerning athletes' rights, is another pervasive problem in Nigeria's sports law landscape. Evidently, many athletes suffer from contract breaches without meaningful redress, chiefly due to the weak litigation process and poor enforcement mechanisms. This has led to a situation where athletes are financially exploited, denied their rightful earnings, and suffer poor work conditions. Moreover, there is the challenge of inadequate funding and financial mismanagement, particularly in sports administrations. Much of Nigeria's budgetary allocations for sports ends up misappropriated or embezzled, thereby hampering the provision of essential sports facilities, payment of athletes, and other critical sports-related activities. In essence, the lack of effective governance mechanisms to control the use of funds meant for sports is a significant impediment.

Another problem pertains to systemic corruption, which plagues not only the sports sector but also the fabric of Nigerian society. This malady has had a domino effect within the industry, fostering an environment that neither attracts investment nor promotes competitive growth.

Furthermore, there is a lack of a well-structured dispute resolution mechanism to address legal controversies in Nigerian sports. The existing mechanisms are often deemed inefficient, subject to prolonged procedural delays, and often yield unsatisfactory outcomes. The lack of faith in these mechanisms has led to an increased number of unsolved disputes, which often negatively affect the overall growth and development of Nigerian sports.

Sports law in Nigeria indeed faces many challenges.^{lii} It necessitates the implementation of comprehensive, modern and effective laws to meet the evolving demands of sports governance. A more robust enforcement regime for sports contracts, improved and transparent management of sports finance, and the development of efficient dispute resolution mechanisms are paramount in addressing these challenges.^{liii}

The challenges facing Nigeria's sports law are broad and pervasive, affecting various segments, from administration to player representation and beyond. Evidence increasingly indicates that remedial mechanisms are necessary to address these issues and they may be multifaceted in nature given the complexity of the problem at hand. Sports law in Nigeria is underdeveloped, stymied by various problems that include, but are not limited to, obsolete and inadequate legislation, corruption, and administrative inefficiency. The most crucial strategy involves updating existing legislation or creating new, comprehensive laws that resonate with modern trends and standards in sports law. Legal reforms are imperative and should be designed to incorporate ethical norms and principles in line with global best practices. In order to address these issues, it is critical that Nigeria invests in research and development, education of athletes and administrators, and upskills those responsible for sports arbitration and dispute resolution, in addition to drafting comprehensive legislation and regulations that meet international standards.

Enforcing strict anti-corruption measures within sports institutions is vital. Intensifying efforts in corruption control, combined with thorough and ongoing audits of bodies and agencies tasked with managing sports, could establish transparency and enthrall a merit-based culture where exceptional talents can thrive.

Lastly, restructuring and strengthening institutions that manage sports in Nigeria can catalyse significant improvements. Investing in the administrative capacity of such bodies to ensure robust law enforcement is essential to making headway in the industry.

CONCLUSION

The vast spectrum of sports in Nigeria is in a continual state of flux, constantly evolving and adapting to the world's changing dynamics. One poignant area begging for substantial development is the realm of sports law. It emphatically underpins numerous integral aspects of the sports industry, and its evolution is crucial in upholding fairness, justice and orderliness

within this spirited sector. The sports sector in Nigeria is teeming with potential. It is a veritable beacon of hope and progress, a thriving ecosystem that fosters talent, fosters unity, and fuels national pride. Indeed, from the talented football prodigies conjuring magic on the abundant grass fields of Lagos to athletics stars setting tracks ablaze with their speed, the Nigerian spirit is alive and vibrant in the world of sports. Recognising this potential, it is not just a proposition but an urgent call to strengthen the foundation of sports law for the proliferation and betterment of the sector. Despite the weight of its significance, sports law in Nigeria seems to be painted with hues of inertia and shortcomings. It displays a stark insufficiency in meeting the burgeoning demands of the present-day vibrant sports sector. Nigeria's current sports law framework primarily draws from the National Sports Commission Act and a heterogeneous mix of regulations, policies from various sports associations. Whilst there might be semblance of organisation in this structure, it remains plagued by fragmentation and subjectivity which breeds inconsistency and unpredictability. A holistic, comprehensive, and clear legislation specific to the sports industry, which carefully addresses the idiosyncrasies of different sporting activities, is needed.

Clearly, although Nigeria's sports law is subjugated by myriad challenges, there are practical and potentially effective solutions. To leverage the immense potential that lies untapped within the sector, it is crucial to replace obsolete laws, tackle corruption head-on, and fortify administrative capacity. As this happens, Nigeria can confidently look towards a future where sports law plays a proactive role in shaping a more vibrant and globally competitive sports industry. Advancing sports law in Nigeria would have a snowball effect of benefits, starting with standardizing rules and regulations across the board. This would lend to objective and fair rulings, and the enhancing of the image of Nigerian sports globally. Further, comprehensive sports law would ensure the protection of sportsmen and women's rights and their careers, promoting respect for principles of natural justice and fair gameplay.

Additionally, it would help encourage foreign and domestic investment in the sports sector. It's an open secret that investors are more likely to commit their resources in sectors that boast of predictability, clarity, and orderliness, qualities that all stem from robust sports law. By extension, such investment has the potential to boost the economic growth of the country and foster international relations and co-operation.

Sports law is an indispensable component of Nigeria's sports industry. There is an urgent and palpable need for a comprehensive, innovative, and ground-breaking reform in this field. Advancing sports law in Nigeria is not merely a theoretical exercise, but a practical, strategic move geared towards unlocking the full potential of the country's sports sector. It is indeed a relentless march to fairness, justice, and progress in Nigerian sports and a vehicle propelling Nigeria towards its rightful place on the international sports stage. The time for such development is not in the remote tomorrow, but here and now. Would Nigeria seize the moment and make a sterling mark, or wait in the wings as others lead the charge? The answer rests solely in her hands.

ENDNOTES

ⁱ Amuchie F.A., (1999) “*The Role of Napher. SD towards the Growth and Development of Sports in Nigeria Yesterday, Today and Tomorrow*”; Journal of the Nigeria Association for Physical Health Education, Recreation, Sports and Dance; Special edition, 1999.

ⁱⁱ Olowononi, E.O., (2023) “*Teaching Sports Law and the Future of Sports Industry In Africa*”, Nigerian Journals Online, – available at: <file:///C:/Users/gelias.laptop16/Downloads/2586-5098-1-SM.pdf> accessed on September 15, 2023.

ⁱⁱⁱ Business Day, June 7, 2018 “*A Story of Heroes and Epics: The Story of Football in Nigeria*” – available at: <https://businessday.ng/arts-bdlife-arts/article/story-heroes-epics-story-football-nigeria/> from Wiebe Boer’s “*A Story of Heroes and Epics: The Story of Football in Nigeria*” accessed on September 15, 2023.

^{iv} School Software Pro, “*Nigerian Football History*”. The inaugural documented instance of a structured sporting contest materialized in the year 1904. Subsequently, the sport of football embarked upon its journey to Lagos, propelled by the influx of individuals converging upon the nascent capital of the Southern Protectorate. Within Lagos, an individual named Frederick 'Baron' Mulford prominently emerged as a central figure in the unfolding narrative. His dedicated efforts in disseminating and systematizing the game of football bestowed upon him the honorific titles of “Baba Eko” and “Father of Football” available at: <https://www.schoolsoftware.com.ng/nigerian-football-history/>; accessed on September 15, 2023.

^v British missionaries were responsible for introducing football to Nigeria, whereas colonial administrators and military officers introduced sports like polo and cricket. While the British actively encouraged Nigerians to participate in these various sports, it was football that gained exceptional popularity and rapidly spread throughout the region.

^{vi} The first-ever played football match in Nigeria was a game between Hope Waddell Training Institution and the crew of the British gunboat HMS Thistle. This match was won by the Nigerians with a final score of 3-2 was held in June 1904.

^{vii} “*History of Sports In Nigeria*” – available at: <https://www.studymode.com/essays/History-Of-Sports-In-Nigeria-683134.html> accessed on September 15, 2023, In the inaugural year of this competition, clubs hailing from Lagos, Port Harcourt, and Calabar were united in a tournament. A surprising leader of this movement was Nnamdi Azikiwe, a star player in the Lagos league and at Lincoln University, who established a network of athletic clubs in Lagos and around the country. During World War II, he organized two football goodwill tours across the country to raise money for the war effort – while also giving lectures about democracy and independence. Simultaneously, the championship underwent a name change, transitioning from the “Governor's Cup” under General Arthur Richards, its former appellation during the British colonial era, to the newly christened “Challenge Cup”. It was not until several years later that the Challenge Cup assumed national significance, inviting top clubs from various provinces to participate. Nevertheless, these clubs had to exercise patience until the year 1990 when the professional league was finally introduced.

^{viii} The emergence and heightened enthusiasm for well-structured competitive sports in Nigeria represent a relatively recent occurrence, commencing in the early 1980s. This period was marked by Nigeria hosting and

triumphing in the Africa Soccer Cup of Nations held in Lagos. Bakari. M., “*Sport Development in Nigeria*” International Journal of Management and Applied Science, ISSN: 2394-7926 Vol.3, Issue-2, Feb.-2017, – available at: http://www.ijmra.in/journal/journal_file/journal_pdf/14-348-149396533451-56.pdf; accessed on September 15, 2023.

^{ix} *Ibid.*

^x Jide Alaka, “*ANALYSIS: Scrapping the Nigeria Sports Commission a step in the right direction*” Premium Times, March 18, 2016 – available at: <https://www.premiumtimesng.com/sports/sports-features/200354-analysis-scrapping-nigeria-sports-commission-step-right-direction.html?tztc=1>; accessed on September 15, 2023.

^{xi} David Ngobua “*How Ministry Used 1971 Decree to Dissolve Sports Federations*” Daily Trust, May 15, 2021 – available at:

<https://dailytrust.com/how-ministry-used-1971-decree-to-dissolve-sports-federations/> accessed on September 15, 2023.

^{xii} ProjectReserve, “*Nigeria Football Federation and Development of Football in Nigeria*” - available at: <https://www.projectreserve.com/2018/10/nigeria-football-federation-and.html>; accessed on September 15, 2023.

^{xiii} Omuojine K.C., “*The Legal Framework for Sports Development in Nigeria*” - available at: [file:///C:/Users/gelias.laptop16/Downloads/The Legal Framework for Sports Developme.pdf](file:///C:/Users/gelias.laptop16/Downloads/The%20Legal%20Framework%20for%20Sports%20Developme.pdf); accessed on September 15, 2023.

^{xiv} *Ibid.*

^{xv} Irabor N., “*The Media and Sport Development: A Paper Presented at Sports African Forum*” in Lagos March 8 – 14, 2000.

^{xvi} “*Constraints to the Development of Sports in Secondary Schools*” - available at: <https://www.eduproject.com.ng/education/constraints-to-development-of-sports-in-secondary-schools/index.html>; accessed on September 15, 2023.

^{xvii} **Timileyin Omilana, “Chris Giwa takes over NFF” The Guardian, July 2, 2018** - available at: <https://guardian.ng/sport/chris-giwa-takes-over-nff-as-pinnick-asks-to-step-down/>; accessed on September 15, 2023.

^{xviii} Joseph Onyekwere, “*Sports law, untapped goldmine, stakeholders*”, The Guardian – available at:

<https://guardian.ng/features/law/sports-law-untapped-goldmine-stakeholders-say/>;

accessed on September 15, 2023.

^{xix} OlowononI, E.O., “*Teaching Sports Law and the Future of Sports Industry In Africa*”, Nigerian Journals Online, – available at: <file:///C:/Users/gelias.laptop16/Downloads/2586-5098-1-SM.pdf>; accessed on September 15, 2023.

^{xx} Timothy Olamide, “*Sports Law in Nigeria: An Overview of Regulations and Key Considerations*” – available at: <https://www.linkedin.com/pulse/sports-law-nigeria-overview-regulations-key-timothy-olamide/>; accessed on September 15, 2023.

^{xxi} Akinrinade, Babafemi, 'Nigeria', in Dinah Shelton (ed.), International Law and Domestic Legal Systems: Incorporation, Transformation, and Persuasion (Oxford, 2011; online edn, Oxford Academic, 19 Jan. 2012), - available at: <https://doi.org/10.1093/acprof:oso/9780199694907.003.0018>, accessed on September 15, 2023.

^{xxii} Nigeria's adherence to international law is influenced by its common law tradition. The country employs a dualist legal system, although with certain monist aspects, wherein it relies on the doctrine of incorporation concerning customary international law. It can be argued that the precise framework for the integration of international law into the domestic legal system is still in the process of refinement. The dynamics between domestic law and international law are evolving, and there is an expectation that this relationship will be further developed as the most recent constitution undergoes amendments and revisions to better align with the contemporary realities of Nigeria.

^{xxiii} Timothy Olamide, “*Sports Law in Nigeria: An Overview of Regulations and Key Considerations*” – available at: <https://www.linkedin.com/pulse/sports-law-nigeria-overview-regulations-key-timothy-olamide/>; accessed on September 15, 2023.

^{xxiv} The National Sports Commission was the Nigerian apex body responsible for regulating sports in the country, before it was scrapped by the Government in 2015.

^{xxv} CAP. N110 Laws of the Federation of Nigeria, 2004.

^{xxvi} CAP. L1 Laws of the Federation of Nigeria, 2004.

^{xxvii} The National Lottery Regulatory Commission (NLRC) was established through the National Lottery Act of 2005. The Commission was primarily born out of the need to regulate the operations of lottery business, promote transparency and accountability in lottery; and protect the interests of players, stakeholders and the general public.

^{xxviii} The WADC is a comprehensive document on doping divided into four parts; Part one: Doping Control, Part two: Education and Research, Part Three: Roles and Responsibilities, Part Four: Acceptance, Compliance, Modification and Interpretation.

^{xxix} The National Anti-Doping Committee (NADC) is currently Nigeria's National Anti-Doping Organization (NADO). NADC was established on October 11, 2011, with the mandate to promote, coordinate and monitor the fight against doping in sports in Nigeria.

^{xxx} Swift J in *Leghorn v. Oldham* (1927) 43 TLR 465 at 466; held that "Games might be and are the serious business of life to many people. It would be extraordinary to say that people could not recover from injuries sustained in the business of life; regardless of the form of sport which everyone knew quite well to be serious business transactions for the persons engaged in them". See also *Lievre v. Gould* (1893) 1 QB 491.

^{xxxi} Matthew J. Mitten and Timothy Davis, "*Athlete Eligibility Requirements and Legal Protection of Sports Participation Opportunities*" - available at

<https://scholarship.law.marquette.edu/cgi/viewcontent.cgi?referer=&httpsredir=1&article=1551&context=facpub>; accessed on September 15, 2023.

^{xxxii} Olabisi Makanjuola and Adeniran Adesokan, "*Making a case for Effective Dispute Resolution in Nigeria Football*" - available at: <https://businessday.ng/opinion/article/making-a-case-for-effective-dispute-resolution-in-nigerian-football/>; accessed on September 15, 2023.

^{xxxiii} *Ibid.*

^{xxxiv} The CAS arbitration system, which was established by the International Olympic Committee in 1983, resolves the merits of virtually all disputes involving Olympic sport athletes with very limited judicial review by the Swiss Federal Tribunal (Switzerland's highest court) and other national courts. Even if they have jurisdiction, courts generally are reluctant to apply national public laws in a manner that constrains the plenary governing authority of these international sports bodies in their relations with athletes, or that precludes or invalidates the final and binding resolution of disputes by the CAS.

^{xxxv} UK's Sport Resolutions is a UK-based independent, not-for-profit, dispute resolution service for sport operating globally, offering arbitration, mediation, tribunal and investigation services. <https://www.uksport.gov.uk/about-us/who-we-work-with/sport-resolutions>; accessed on September 16, 2023.

^{xxxvi} Salami Oluwatoyin "*The Role of Arbitration in Resolving Sport-Related Disputes*" - available at <https://www.unilagadrsociety.com/post/the-role-of-arbitration-in-resolving-sport-related-disputes-by-salami-oluwatoyin>; accessed on September 16, 2023.

^{xxxvii} Mitten, Matthew J. (1998) "Judicial Review of Olympic and International Sports Arbitration Awards: Trends and Observations". Available at:

<https://scholarship.law.marquette.edu/cgi/viewcontent.cgi?article=1102&context=facpub>; accessed on September 21, 2023.

^{xxxviii} Chukwusolukwue Obumneke-Okeke (2018) "Role of Arbitration in Resolving Maritime Disputes in Nigeria". Available at: <https://www.linkedin.com/pulse/role-arbitration-resolution-maritime-disputes-nigeria-obumneke-okeke/>; accessed on September 21, 2023.

^{xxxix} International Chamber of Commerce (2021). Available at: "The advantages of ICC Arbitration". <https://iccwbo.org/dispute-resolution-services/arbitration/advantages-arbitration/>; accessed on September 21, 2023

^{xl} The impact of sports on the Nigerian economy can be measured in terms of GDP, employment, and the indirect multiplier effect on boosting other industries while enhancing public health and lowering crime rates. The size of the sports industry in Nigeria is rapidly growing. Sport is an important component of numerous entrepreneurial activities, creating jobs for many in various sport-related fields and giving money and revenues to individuals and governments. Because sport is not one of the primary industries statisticians consider when measuring GDP, it is difficult to determine how much sport contributes to Nigeria's GDP. The industry is, nevertheless, included in the leisure and recreation sector, which in 2019, 2020, and 2021, respectively, contributed 0.19, 0.31, and 0.33 percent to Nigeria's GDP. Due to inadequate funding and effort, sports provide less than 1% of the total.

^{xli} The sports industry's contribution to the European economy is enormous. The figures show that sport accounts for 1.76% - or about 175 billion Euros - of European Gross Value Added (which is Gross Domestic Product plus subsidies - (direct, sales) taxes). The online job market for sport jobs in Europe. This means the industry contributes more to the European economy than agriculture, forestry and fisheries combined. If other sectors that benefit from sports are included, the share of the continent's sports GVA jumps to 2.98% or 300 billion Euros.

^{xlii} In terms of jobs, the sports labour market accounts for 2.12% of the total employment in Europe, equivalent to about 4.5 million sports-related jobs. The largest number of sports-related jobs is in Germany, estimated at 1.5 million jobs. Sports and sport-related activities are estimated to supply over 400,000 full-time jobs in England, or 2.3% of the country's jobs market.

- ^{xliii} Pillay, U., Tomlinson, R., & Bass, O. (Eds.). (2009). *Development and dreams: The urban legacy of the 2010 Football World Cup*. Cape Town, South Africa: HSRC Press.
- ^{xliv} Apter A (2005) *The Pan-African Nation: Oil and the Spectacle of Culture in Nigeria*. Chicago: University of Chicago Press.
- ^{xlv} Poli, R. (2006). [Africans' status in the European football players' labour market](#). *Soccer & Society*, 7(2–3), 278–291.
- ^{xlvi} Ranger, T. (1987). Pugilism and pathology: African boxing and the black urban experience in southern Rhodesia. In: W. J. Baker & J. A. Mangan (Eds.), *Sport in Africa: Essays in social history* (pp. 196–213). New York, NY: African Publishing Company.
- ^{xlvii} Riordan, J. (1991). *Sport, politics, and Communism*. Manchester, U.K.: Manchester University Press.
- ^{xlviii} Timothy Olamide, “*Sports Law in Nigeria: An Overview of Regulations and Key Considerations*” – available at: <https://www.linkedin.com/pulse/sports-law-nigeria-overview-regulations-key-timothy-olamide/>; accessed on September 15, 2023.
- ^{xlix} Amuchie F.A. *The Role of Napher. SD towards the Growth and Development of Sports in Nigeria Yesterday, Today and Tomorrow*; *Journal of the Nigeria Association for Physical Health Education, Recreation, Sports and Dance*; Special edition, 1999.
- ^l Thomas, J. M. (2005). Sport politics. In K. Christensen, & D. Levinson (Eds.), *Berkshire encyclopedia of world sport*, vol. 4 (pp. 1504–1508). Great Barrington, MA: Berkshire Publishing.
- ^{li} During the AFCON of 2013 Nigeria tabled a miserly bid of 1.2 million dollars for broadcast of the AFCON games locally despite the 8.5 million dollars fee that was demanded which subsequently lead to a rejection of the offer. Irrespective of this failed bid process, people still had access to every game even those who didn't have the DSTV (DSTV's supersport won the bid) and that could only have been possible if the signals were pirated. The government acquiesced and did nothing about this gruesome infringement. Another vivid example is that of the 2018 World Cup Jersey made by Nike. The jersey was an envy of many nations because of its beauty and hearsay has it that only 3 million pieces were made the world over but during the games, more than 20 million youths in Nigeria alone wore this jersey. Only one explanation can be offered for this; and that is the fact that the jersey was illegally produced in Nigerian factories but the government still did nothing.
- ^{lii} Kelvin C. Omuojine (2020). *Sports Law in Nigeria Opportunities Potential & Challenges*. Available at https://www.academia.edu/42161275/Sports_Law_in_Nigeria_Opportunities_potential_and_challenges. Accessed on September 28, 2023.
- ^{liii} There is currently a shortage of sports law jurisprudence in Nigeria due to factors such as under-commercialisation of domestic sporting activities and absence of sport-specific dispute resolution mechanism.