

Taxation, Evidential and Jurisdictional Issues in Electronic Commercial Transactions in Nigeria

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Abstract : This research work examined the challenges bedeviling the development of legal framework for electronic commercial transactions (e-commerce) in Nigeria. Nigeria does not have a clear-cut legislation regulating electronic commerce in its jurisdiction despite the geometrical rate of growth and adoption of this method of trade. It specifically posed a great challenge looking at taxation, evidential and jurisdictional issues in e-commerce in Nigeria. The author in a broader research work which is abridged here, traced the origin and development of e-commerce and the attendant laws applicable in Nigeria, examining their sufficiency or otherwise. In carrying out the research work, doctrinal mode of legal research was adopted, examining both primary and secondary sources of legal research materials within their contextual meanings. It was found that the failure to enact a law which has direct regulatory bearing on e-commerce in Nigeria has led to adoption and application of circumstantial laws, rules and common law principles to tackle the problems arising out of electronic commercial transactions, especially in the areas of taxation, evidential and jurisdictional challenges. It was ultimately suggested that there is urgent need to sign into law, the Electronic Transaction Bill which had already been passed by the National Assembly since 2017.

Keywords : e-commerce, legislation, taxation, evidential, jurisdiction

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