



SUPPORTING
AN ENABLING ENVIRONMENT
FOR CIVIL SOCIETY

Enabling Environment Snapshot

Nigeria

April 2026

Context

Period covered by the report: December 2025 – April 2026

The period from December 2025 to April 2026 saw the Nigerian civic space caught between two opposing forces: a government pressing ahead with ambitious macroeconomic reforms and an accelerating squeeze on the rights, resources, and operational freedom of civil society organisations (CSOs). Across the six enabling principles assessed below, the environment remains “partially enabling,” with pockets of constructive state–civil society cooperation sitting uncomfortably alongside intensifying repression of dissent, digital rights violations, and a growing thicket of regulatory demands that fall hardest on grassroots and community-level organisations.

On the economic front, Nigeria’s real gross domestic product grew by 4.07 per cent year-on-year in Q4 2025, according to the [National Bureau of Statistics](#), with full-year growth for 2025 recorded at 3.87 per cent. The [Mastercard Economics Institute](#) projects 4.0 per cent growth in 2026, whilst the [IMF’s April 2026 World Economic Outlook](#) forecasts 4.1 per cent following a downward revision linked to the Middle East conflict’s impact on energy and supply chains. The Central Bank of Nigeria maintained its Monetary Policy Rate at 27 per cent to contain inflation, whilst the naira appreciated by 6.9 per cent year-on-year to ₦1,436.31 per US dollar by December 2025.

However, headline growth has not insulated ordinary Nigerians from severe hardship. A [65 per cent spike in pump fuel prices](#)—the highest increase on the African continent—drove sharp rises in electricity, transport, and food costs. The NBS reported headline inflation at [15.38 per cent in March 2026](#), reversing an 11-month disinflation trend, with food inflation accelerating to 14.31 per cent. The resulting cost-of-living crisis has fuelled intense public protests, drawing a security response from the state that has further contracted civic space.

The [Bertelsmann Transformation Index 2026 Country Report](#) assigns Nigeria a Status Index of 3.99, a Governance Index of 4.44, and a Political Transformation score of 4.15 out of 10, underscoring persistent weaknesses in resource efficiency, consensus-building, and the stability of democratic institutions.

1. Respect and protection of fundamental freedoms

Sections 39, 40, and 41 of the [1999 Constitution](#) guarantee the rights to freedom of expression, association, and movement. In practice, civil society actors, journalists, and human rights defenders face a sustained and intensifying campaign of judicial harassment, physical intimidation, and digital surveillance.

The [Cybercrimes \(Prohibition, Prevention, Etc.\) Act](#) remains the single most potent instrument for suppressing civic expression. Although a February 2024 amendment narrowed the definition of “cyberstalking” under Section 24, it retained a broad clause penalising communications deemed capable of “causing a breakdown of law and order.” Security agencies continue to exploit this ambiguity. Re-arraigned at the Federal High Court in Abuja on 5 December 2025, [Activist Omoyele Sowore faced amended two-count charges under Section 24 of the Cybercrimes Act](#) (cyberstalking and false statements) over August 2025 social media posts critical of President Tinubu. With passport restrictions and extended court dates—including a no-case submission hearing in January 2026 and a ruling scheduled for

May 2026—civil society widely viewed the protracted trial as a classic weaponisation of the judiciary against opposition voices. State-level authorities similarly utilised the Act to suppress local criticism. In January 2026, [the Ogun State Police charged prominent social media activist Adetoun Onajobi](#) (Just Adetoun) with six counts under the Cybercrimes Act, primarily centred on cyberbullying and false accusations. The charges stemmed from online posts alleging misconduct by Governor Dapo Abiodun. Following an initial invitation for questioning, Onajobi reportedly evaded arrest, leading to formal charges at the Federal High Court in Abeokuta and the remand of a medical doctor accused of issuing a fake report to assist her evasion.

In Bauchi State, police officers [brutalised a journalist covering a public event](#), striking him with sticks despite his identifying himself as a member of the press. The [EUAA's March 2026 country guidance](#) documented that human rights defenders routinely face unannounced raids, arbitrary searches, and state-sponsored surveillance. [Human Rights Watch's World Report 2026](#) reported a Nigerian Air Force airstrike in Zamfara State in January 2026 that killed at least 20 civilians—an incident that has had a direct chilling effect on civil society organisations working on civilian protection and security-sector accountability in the north-west, several of which suspended field operations in the aftermath.

[SERAP filed a comprehensive suit before the ECOWAS Court of Justice](#) in January 2026 against the Tinubu administration and the 36 state governors, demanding repeal or amendment of Section 24 of the Cybercrimes Act on the grounds that its application violates Nigeria's obligations under the African Charter on Human and Peoples' Rights (ACHPR) and the International Covenant on Civil and Political Rights (ICCPR). The suit has been welcomed by [editors and press freedom organisations](#) as a strategic test of whether regional judicial mechanisms can restrain domestic legislative abuse; a favourable ruling would force Nigeria to bring its digital laws into compliance with binding regional standards. A Federal High Court in March 2026 separately [affirmed citizens' right to record police officers performing duties in public](#), awarding N7 million in damages—a precedent that strengthens the legal basis for civic monitoring of law enforcement.

In April 2026, a three-member panel of the [Court of Appeal in Abuja dismissed the National Broadcasting Commission's \(NBC\) appeal](#) and upheld a May 2023 Federal High Court judgment obtained by Media Rights Agenda (MRA), permanently restraining the NBC from imposing fines on broadcast stations. The ruling is significant because the NBC had [repeatedly weaponised its fining powers to suppress critical journalism](#): in 2019 it imposed ₦500,000 fines on 45 stations; in 2022, ₦5 million penalties on broadcasters who aired documentaries on banditry; and in 2023, ₦5 million on Channels Television for an interview deemed “inciting.” The [appellate court affirmed](#) that the NBC is “neither a court nor a judicial tribunal” and cannot unilaterally impose fines, reinforcing constitutional protections for editorial independence. MRA also [condemned the police summons issued to activist Victor Ojie](#) in Delta State after his organisation made a Freedom of Information request regarding land disputes.

In a positive counter trend, the Human Rights Defenders Protection Bill (HB 1867) gained traction within the National Assembly. On 4 March 2026, the House Committee on Human Rights held a [public hearing on the bill](#), supported by the Policy and Legal Advocacy Centre (PLAC) and international partners. If enacted, the bill would establish a statutory shield for activists. However, civil society stakeholders have flagged that Section 33 on extraterritorial protection remains discretionary rather than binding—a gap that, if left unaddressed, would limit its practical effectiveness for defenders facing transnational threats.

The cumulative effect of these pressures is a severe chilling of civic expression. As the [EU-SEE global analysis](#) observes, many organisations have scaled back operations, limited their geographic reach, or resorted to pervasive self-censorship.

2. Supportive legal and regulatory framework

The regulatory architecture governing non-profit organisations underwent significant structural change during the review period. The government frames these changes as necessary for transparency and alignment with international anti-money laundering standards. In practice, the resulting compliance burden falls disproportionately on smaller, grassroots organisations.

Part F of the [Companies and Allied Matters Act \(CAMA\) 2020](#) continues to face strong pushback for granting the Corporate Affairs Commission (CAC) wide powers over the registration, management, and dissolution of incorporated trustees. The constitutional status of these powers is now directly before the courts. Two trial court judgments—the landmark [Ekpenyong v. National Assembly](#) decision and a parallel ruling in the [Christian Association of Nigeria \(CAN\)](#) case—found key provisions of Part F to be constitutionally defective, citing excessive executive discretion, vagueness of the intervention criteria, and the effective ouster of court jurisdiction. Both judgments are subject to appellate proceedings; the Court of Appeal, Abuja Division, is scheduled to hear the consolidated appeals in July 2026. Regardless of the outcome, the constitutional concerns identified by both courts remain valid grounds for legislative reform.

The [Financial Reporting Council](#) (FRC) advanced the [Nigerian Not-for-Profit Governance Code \(NNFPGC\)](#) from its public consultation phase into a finalised instrument awaiting Ministerial approval. The Code classifies all non-profit organisations into four cadres—Micro (up to ₦10 million), Small (₦10–100 million), Medium (₦100 million–1 billion), and Large (above ₦1 billion)—based on average annual gross receipts or total expenditure over two years, as reviewed by [The Structure HQ](#) and [Dentons ACAS-Law](#). Organisations such as [Spaces for Change](#) have highlighted the risk that the Code’s requirements on board responsibilities, financial reporting, and internal auditing largely duplicate obligations already imposed by the CAC, the Federal Inland Revenue Service (FIRS), and the Special Control Unit Against Money Laundering (SCUML), creating a layered compliance burden that diverts resources from programme delivery. In March 2026, the Council published a [guide on enhanced financial statement certification](#) in March 2026. Under Section 7(g) of the FRC Act, read alongside Section 405 of CAMA 2020, every “reporting entity”—a term that encompasses registered non-profit organisations—must have its financial statements personally certified by both the Chief Executive Officer and Chief Financial Officer (CFO), with their individual FRC registration numbers. Non-profit organisations that lack a dedicated CFO or whose senior officers are not registered with the FRC face a significant new compliance obligation.

The [Nigeria Tax Act 2025](#), effective from 1 January 2026, fundamentally reshapes the tax treatment of charitable organisations by tying exemptions to strict statutory compliance—including consistent filing of annual returns, remittance of Pay-As-You-Earn (PAYE) tax for staff, and payment of Withholding Tax for contracted services—rather than generalised organisational classifications. This shift forces CSOs, particularly smaller organisations without in-house finance teams, to invest heavily in specialised financial auditing and legal counsel. The [NNNGO’s consolidated CSO Regulatory Frameworks guide](#) maps the full matrix of legal obligations now facing the sector.

Data protection. The [Nigeria Data Protection Commission](#) fully operationalised the [General Application and Implementation Directive \(GAID\)](#) under the [2023 Nigeria Data Protection Act](#). The GAID mandates appointment of Data Protection Officers, compliance audit returns, and strict protocols for cross-border data transfers, including extraterritorial application. For CSOs

managing sensitive beneficiary data up to 5000, the directive introduces another technical compliance layer.

3. Accessible and sustainable resources

The financial sustainability of the Nigerian civil society sector is under mounting pressure from domestic regulatory demands and volatile shifts in the international development funding landscape.

AML/CFT scrutiny and the second national risk assessment. Nigeria's NPO sector occupies a stronger regulatory footing following the country's exit from the FATF grey list in October 2025. The amendment of the [Money Laundering \(Prohibition\) Act 2022](#), which delisted NPOs from obliged reporting entities, marked a turning point. Building on these gains, the Economic and Financial Crimes Commission (EFCC) and Special Control Unit Against Money Laundering (SCUML) [kicked off the second national terrorism financing risk assessment of the NPO sector](#) on 10 March 2026 in Abuja. A risk assessment consistent with FATF Recommendation 8 would provide an evidence base to resist future blanket regulatory burdens. Nonetheless, mandatory SCUML certification remains a structural bottleneck for grassroots and emerging organisations.

4. Open and responsive state

The Nigerian state displays a dual-track approach to civic engagement: active repression of grassroots dissent alongside structured openness through multilateral transparency initiatives.

Open Government Partnership. In April 2026, the [OGP Independent Reporting Mechanism published the Results Report for NAP III](#), opening it for public comment from 7 to 20 April. The [report](#) documented new progress in procurement cost efficiency through the Open Contracting Data Standard, establishment of Host Community Development Trusts under the Petroleum Industry Act, and strengthening of the national beneficial ownership registry. These engagements are welcome but structurally limited. Technical transparency in procurement data does not shield human rights defenders from the Cybercrimes Act. The inclusion of CSOs on oversight boards such as Nigeria Extractive Industries Transparency Initiative (NEITI) often borders on tokenism, with restricted participation and shrinking space for genuine civil society input and participation in public hearings within the National Assembly.

5. Supportive public culture and discourses on civil society

Hostile state narratives. In January 2026, Lagos State Governor Babajide Sanwo-Olu [publicly accused](#) NGOs of "exploiting" the Makoko waterfront community for financial gain, claiming that organisations opposed demolitions not out of concern for residents but to attract international funding. The governor's remarks exemplify a broader pattern in which elected officials discredit civil society actors to pre-empt scrutiny of their policies. Following the [NBC's April 2026 directive](#) threatening sanctions against broadcasters, [Amnesty International](#) and [SERAP demanded its immediate withdrawal](#), illustrating the escalating tension between state narratives and civic actors defending media freedom.

Disinformation and narrative manipulation. The genuine and escalating crisis of cybercrime perpetrated by segments of the youth population gives the state convenient cover for retaining the Cybercrimes Act in its current form. By conflating the actions of criminal

syndicates with the digital advocacy of human rights defenders, the authorities muddy public discourse. The [ECOWAS Court's 2022 ruling declaring the Twitter ban unlawful](#) continues to serve as foundational jurisprudence for organisations defending digital rights, but the practical space for such advocacy continues to narrow.

6. Access to a secure digital environment

No nationwide internet shutdowns occurred during the review period, but selective censorship, surveillance, and arrests for online criticism persisted. The [Nigeria Data Protection Act](#) and the [amended Cybercrimes Act](#) provide certain legal safeguards, yet enforcement remains inconsistent.

Internet penetration in Nigeria is [estimated at 53 per cent](#). Poor connectivity in rural areas and low digital literacy limit the capacity of grassroots CSOs to use digital tools for advocacy and service delivery. The [police summons against activist Victor Ojie over a FOI request](#) and the [DSS prosecution of social media users](#) for posts deemed “inciting” illustrate that the digital space is increasingly treated as an extension of the physical space in which state control is asserted.

Challenges and opportunities

The coming six months will be shaped by several critical junctures. The Court of Appeal, Abuja Division, is expected to hear the consolidated *Ekpenyong* and CAN appeals in July 2026—a ruling that upholds the trial courts’ findings would compel legislative reform of CAMA Section 839 and significantly curtail the CAC’s unilateral power over civil society organisations. The NNFPGC awaits Ministerial approval; external monitors should press the Financial Reporting Council to conduct a duplication audit against existing CAC, FIRS, and SCUML obligations before the Code is finalised. The SERAP litigation at the ECOWAS Court on the misuse of the Cybercrimes Act remains pending and could deliver landmark digital rights protections if decided favourably.

The EFCC–SCUML second national terrorism financing risk assessment, with Spaces for Change as technical lead and the Nigeria Network of NGOs as a member of the Central Working Group, offers a concrete opportunity to consolidate the gains of Nigeria’s FATF grey list exit. International partners should advocate for an assessment methodology consistent with FATF Recommendation 8 that does not reimpose blanket regulatory burdens on the sector.

Donors and international stakeholders can support the enabling environment by committing a minimum of 50 per cent of new funding to flexible, multi-year, core-cost grants; actively supporting domestic resource mobilisation as a component of localisation; and maintaining diplomatic engagement on the misuse of the Cybercrimes Act and the NBC’s continued attempts to restrict broadcast freedom. The Human Rights Defenders Protection Bill (HB 1867) is [within reach of passage](#)—targeted advocacy to close the [discretionary gap in Section 33](#) would deliver an unprecedented statutory shield for activists.

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