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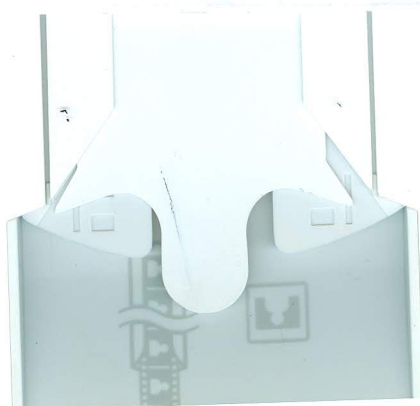
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TERRORISM (PREVENTION) ACT, 2011 (AS AMENDED)

**TERRORISM PREVENTION
(FREEZING OF INTERNATIONAL TERRORISTS FUNDS AND
OTHER RELATED MEASURES) REGULATIONS, 2013**



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S. I. No. 11 of 2013

**TERRORISM PREVENTION (FREEZING OF INTERNATIONAL
TERRORISTS FUNDS AND OTHER RELATED MEASURES)
REGULATIONS, 2013**

In the exercise of powers conferred on me by section 9(6) and section 39 of the Terrorism (Prevention) Act, 2011 (as amended), I, MOHAMMED BELLO ADOKE, SAN, Attorney-General of the Federation and Minister of Justice, make the following Regulations—

[29th Day of August, 2013]

Commence-
ment.

PART I—PREAMBLE, PURPOSE AND SCOPE

Preamble.

1.—(1) Nigeria being a member of the United Nations and in pursuit of its commitment to International peace and security as enunciated under the Charter of the United Nations has enacted the Terrorism (Prevention) Act, 2011 (as amended) which authorizes the Attorney-General to make Regulations for the purpose of implementing the provisions of the Act and relevant United Nations Resolutions.

(2) Recognizing that UNSCR 1267 (1999) and all current and future successor resolutions, including 1333 (2000), 1363 (2001), 1390 (2002), 1452 (2002), 1455 (2003), 1526 (2004), 1617 (2005), 1730 (2006), 1735 (2006), 1822 (2008), 1904 (2009), 1988 (2011), 1989 (2011) and 2083 (2012) require all member States to apply targeted financial sanctions in order to freeze the assets, prevent the entry into or the transit through their territories and prevent the direct or indirect supply, sale and transfer of arms and military equipment by any individual or entity designated by third party or foreign countries or individuals or entities associated with Al-Qa'eda, Osama bin Laden or the Taliban as designated by the United Nations Security Council's Al-Qa'eda and Taliban Sanctions Committee.

(3) Noting that by Resolution 1988 (2011), the United Nations Security Council split the Al-Qaida and Taliban sanctions regime into two groups, thus providing separately for measures to implement an Al-Qaida sanctions to be coordinated by the 1267 Sanctions Committee while a country-specific Afghanistan regime relating to the sanctions against Talibans is now co-ordinated by the 1988 Sanctions Committee.

(4) Determines that in order to establish a procedure for the implementation of the requirements of the UNSCR 1267, (including UNSCR 1989 as it affects Al Qa'eda), UNSCR 1988 and 1373 (2001) in Nigeria, it is necessary to establish a Nigeria Sanctions Committee.

(5) Recognizing the binding nature of United Nations Security Council Resolutions (UNSCR) and in conformity with international standards and the Terrorism Prevention Act, this Regulation is aimed to provide for authorities, measures and procedures necessary for the implementation of the UNSCRs described below.

Purpose.

2. These Regulations—

(a) prescribe the procedure for the freezing of funds, financial assets or other economic resources of any suspected terrorist, international terrorist or

an international terrorist group (in these Regulations referred to as “designated person”);

(b) provide for the authority responsible for proposing and designating persons under the various UNSCRs;

(c) stipulate the type of financial or other related services which may not be provided to a designated person;

(d) prescribe the conditions and procedure for utilization of frozen funds, or economic resources;

(e) prohibit the making of funds or economic resources available to designated persons;

(f) provide for measures to prevent the entry into, exit from or transit through Nigerian territories and prevent the direct or indirect supply, sale and transfer of arms and military equipment with regard to any individual or entity associated with Al-Qa’eda, Osama bin Laden, the Taliban or listed in the Nigerian list;

(g) set up the Nigeria Sanctions Committee for the purpose of proposing and designating persons and entities as terrorists within the framework of the Nigeria legal regime; and

(h) provide guidelines for the effective implementation of United Nations Security Council Resolutions.

Scope.

3.—(1) These Regulations shall apply to—

(a) designated persons or entities contained in the Consolidated List of the United Nations 1267 and 1988 Sanctions Committees (‘the UN Consolidated List’);

(b) designated persons or entities under UNSCR 1373 forwarded by a third party, international organization or foreign country to Nigeria;

(c) designated persons or entities approved by the Nigeria Sanctions Committee under the Nigeria list (‘the Nigeria List’); and

(d) all law enforcement agencies to implement measures to prevent the entry into or the transit through the Nigerian borders or the direct or indirect supply, sale and transfer of arms and military equipment by any individual or entity associated with Al-Qa’eda, Osama bin Laden or the Taliban, including other international terrorists based on requests from other countries or other third parties.

(2) These Regulations extend to any person or entity listed under sub-regulation (1) of this regulation, notwithstanding any rights granted to or obligations imposed under any existing international agreement or contract made prior to the date of coming into force of these Regulations.

PART II—NIGERIA SANCTIONS COMMITTEE

Constitution
of the
Nigeria
Sanctions
Committee.

4.—(1) There shall be constituted the Nigeria Sanctions Committee (‘Committee’) which shall comprise of—

(a) the Attorney-General as Chairman,

(b) the following members or their representatives not below the rank of a Director or its equivalent—

- (i) Minister, Ministry of Foreign Affairs,
- (ii) National Security Adviser,
- (iii) Director-General, State Security Service,
- (iv) Governor Central Bank of Nigeria,
- (v) Inspector-General of Police,
- (vi) Director-General, National Intelligence Agency,

(c) a representative of the Chief of Defence Staff, and

(d) Director, Nigeria Financial Intelligence Unit (NFIU) as member and Secretary, and

(e) any other relevant person or institution that the President may incorporate into the Committee, from time to time.

(2) The Committee shall formulate and provide general policy guidelines for the implementation of the provisions of the Act and these Regulations and shall advise the Attorney-General on the effective implementation of the United Nations Security Council Resolutions.

5.—(1) Where the Ministry of Foreign Affairs receives Notice of United Nations list of designated persons or entities, the list shall be forwarded to the Attorney General immediately.

(2) The Attorney-General shall direct the dissemination of the list received from the United Nations without delay.

(3) Where Nigeria proposes an individual to be added to the United Nations Consolidated List, the President shall on the recommendation of the Nigeria Sanctions Committee declare a person or an entity to be a suspected international terrorist or international terrorist group respectively.

(4) Upon such a declaration, the Attorney-General through the Ministry of Foreign Affairs shall forward the list of proposed designated persons or entities to the relevant UN Sanctions Committee stating the reasons for the designation.

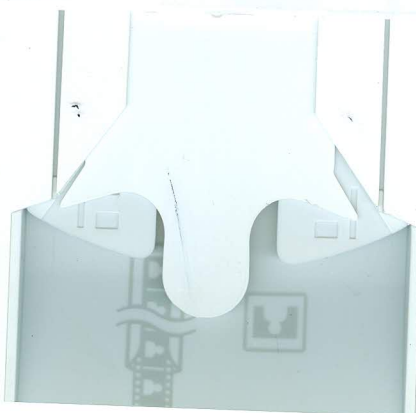
(5) The Nigeria Sanctions Committee shall not apply the criminal standard of proof when considering requests under regulation 5 of these Regulations.

(6) The list of designated persons or entities submitted to the United Nations shall be forwarded to all relevant authorities for immediate dissemination and action.

6.—(1) Where a person, group or an entity has been designated by a foreign country or third party as an international terrorist or international terrorist group or the person is listed as a person involved in terrorist acts in any of the instruments of the African Union or Economic Community of West African States or any other organizations as the President may approve, the Nigerian Sanctions Committee on the receipt of the Notice shall—

Procedure for the implementation of UNSCRs 1267, 1988, 1989 and successor resolutions.

Procedure for the effective implementation of UNSCR 1373.



(a) immediately be convened by the Attorney-General to deliberate on the list as proposed for designation ; and

(b) convey its decision to designate or not to designate the persons or entities to the relevant authorities from where the request to designate emanated from.

(2) Where the Nigeria Sanctions Committee decides to designate the persons or entities, it shall immediately add the names of the designated persons to the Nigeria List and disseminate to the relevant authorities for action.

(3) Where the Attorney-General, receives an intelligence report that an entity or a person should be designated as a terrorist, or an international terrorist group or entity, he shall immediately request the Nigeria Sanctions Committee to recommend the person or entity to the President for designation.

(4) When reviewing the requests from other countries, third parties and international organizations, the Nigeria Sanctions Committee shall consider the following evidential criteria, whether—

(i) any person or entity committed or attempted to commit terrorist acts or participated in or facilitated the commission of terrorist acts ; or

(ii) any entity owned or controlled directly or indirectly by any person or entity designated by a foreign country on the basis of the requirements of the UNSCR 1373 ; or

(iii) any person or entity acting on behalf, or at the direction of any person or entity designated by another country on the basis of the requirements of UNSCR 1373.

(5) The Nigeria Sanctions Committee shall not apply the criminal standard of proof when considering requests under regulation 6 of these Regulations.

(6) The President may on the basis of the report of the Nigeria Sanctions Committee designate the persons or entities as international terrorists or terrorist groups.

(7) For the purposes of international dissemination and to request other countries to designate entities and individuals designated by Nigeria, the Attorney-General shall transmit a copy of the designation to the Ministry of Foreign Affairs for immediate dissemination and action.

(8) The Nigeria Sanctions Committee shall establish a website where all related changes and updates to the Nigeria List shall be posted and disseminated.

(9) Subject to regulation 21 of these Regulations, the Attorney-General shall remove or amend the name of a person or group or any other relevant details under the Nigeria List where the President revokes or amends a declaration made under these Regulations.

(10) The Attorney-General shall cause any revision or amendment to the Nigeria List as may be made from time to time to be disseminated for the purpose of these Regulations.

PART III—FREEZING PROCEDURE AND REFERENCE TO LISTS

7.—(1) The funds or other economic resources owned, held or controlled, directly or indirectly by a designated person whose names and other details are on the Lists shall be frozen.

Freezing of funds held by a designated person.

(2) Freezing of funds shall be without prejudice to the rights of third parties acting in good faith.

(3) For the purpose of sub-regulation (1) of this regulation, in determining whether funds are controlled by a designated person, the fact that such funds are held in the name of an associate or relation is immaterial.

(4) Funds and other economic resources frozen under these Regulations shall be recorded against the names of the owners and beneficial owners for proper management.

(5) Subject to the provisions of these Regulations—

(a) frozen funds under Resolution 1267 shall be held indefinitely and the designated person is prohibited from assessing such funds or be provided with financial services except with the approval of the United Nations Security Council Sanctions Committee ; and

(b) frozen funds under Resolution 1373 shall not be released without authorization from the Nigeria Sanctions Committee and the designated persons shall be prohibited from assessing funds or financial services as long as they remain designated under the Nigeria List.

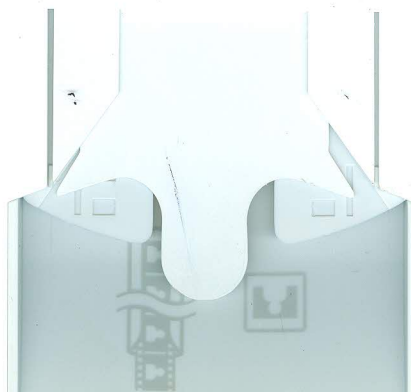
(6) The Attorney-General or his representative may, in respect of a person or an entity designated by the Nigerian Government under a domestic designation, apply ex parte to a court of competent jurisdiction to obtain a freezing Order prohibiting any person from disposing of, or dealing with any interest in funds or assets specified in the Order.

(7) The actions taken under the UNSCR 1267 or UNSCR 1373 freezing measures shall also be communicated by the Attorney-General through the Ministry of Foreign Affairs to the relevant United Nations Sanctions Committee or to the foreign country or any other third party from where the request to designate emanated from.

8.—(1) With regards to the UN Consolidated Lists, the freezing of all assets of persons or entities designated by the UN Sanctions Committee shall take place immediately the Attorney-General disseminates the list.

Procedure for the Freezing of terrorists' assets.

(2) The freezing of funds of all persons or entities designated by the President with regards to the UNSCR 1373 shall take place immediately.



(3) The Attorney-General shall, circulate list of designated persons to the NFIU, financial sector regulators and relevant law enforcement agencies vide electronic and surface mail, directing them to identify funds and other assets of the listed individuals or entities in institutions under their supervision.

(4) The NFIU, financial sector regulators and relevant law enforcement agencies shall immediately, on the receipt of the list from the Attorney-General request for feedback from all relevant institutions.

(5) The NFIU shall freeze the identified funds or assets belonging to the listed individuals, entities or other related persons and shall report back to the Attorney-General and where no such funds or assets are identified, a nil report shall be rendered to the Attorney-General.

(6) The Attorney-General or his representative may, in respect of a person or an entity designated by the Nigerian Government under a domestic designation, apply ex parte to a court of competent jurisdiction to obtain a freezing Order prohibiting any person from disposing of, or dealing with any interest in funds or assets specified in the Order.

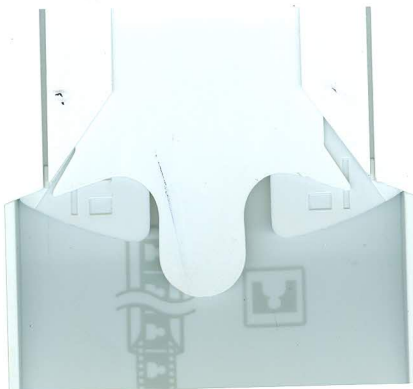
(7) The actions taken under the UNSCR 1267 or UNSCR 1373 freezing measures shall also be communicated by the Attorney-General through the Ministry of Foreign Affairs to the relevant United Nations Sanctions Committee or to the foreign country or any other third party from where the request to designate emanated from.

(8) The Nigeria Sanctions Committee shall monitor the enforcement of the freezing order to ensure compliance by law enforcement agencies, regulators and reporting institutions and shall provide quarterly report to the President.

9.—(1) Any Financial Institution, Designated Non-Financial Institution, Law Enforcement and Security Agencies (in these Regulations referred to as “the relevant Institutions”) shall review the UN Consolidated List and the Nigeria List prior to conducting any transaction, undertaking any financial services or entering into any relationship with any person or entity to ascertain whether or not the name of such a person or entity is on the Lists.

(2) Where the name of a person or an entity is confirmed to be on the Lists, the Institution shall block the funds or any other economic resources, or financial services, identified as belonging to or connected with the person or entity on the Lists and shall ensure that the accounts, properties or assets is not operated and that no financial services are provided to the designated persons or entities and thereafter forward to the Nigeria Financial Intelligence Unit (“NFIU”) a “Suspicious Transaction Report” including reports or information on all actions taken to freeze the funds and other economic resources and the NFIU shall in turn make a report to the Attorney-General.

Reference to Lists by Financial Institutions, Designated Non-Financial Institutions and Law Enforcement and Security Agencies.



PART IV—FUNDS HELD BY DESIGNATED PERSONS

10.—(1) A person shall not deal with funds or other economic resources ; owned, held or controlled directly or indirectly by a designated person save as provided for under these Regulations.

Dealing with funds held by a designated person.

(2) A person contravenes the provision of regulation 10 (1) of this Regulation where he deals with the funds or other economic resources—

- (i) knowingly ; or
- (ii) having reasonable cause to suspect,

that the funds or economic resources were owned, held or controlled by a designated person.

(3) In this regulation, a “person” includes—

(a) a customer, staff, associate or affiliate of the relevant Institution or any person or entity connected with the designated person ;

(b) a customer, staff, associate or affiliate of the relevant Institution at any time in the period of 5 years immediately preceding the relevant designation being made ; or

(c) any person with whom the Institution has had dealings in the course of its business during the period referred to in paragraph (b) of this sub-regulation

11.—(1) Where an Institution makes a report to the NFIU under regulations 9 (2) and 11 (2) of these Regulations, it shall state—

Report by an Institution to the NFIU.

(a) the information or other matter on which the knowledge or suspicion is based ;

(b) any information it holds about the person by which the person can be identified ; and

(c) the nature and amount or quantity of any funds or economic resources held by the Institution for the person at any time up to 5 years prior to the designation being made.

(2) Where an Institution credits a frozen account in accordance with regulation 16 of these Regulations, it shall promptly report the transaction or financial services provided to the NFIU which shall inform the Attorney-General immediately.

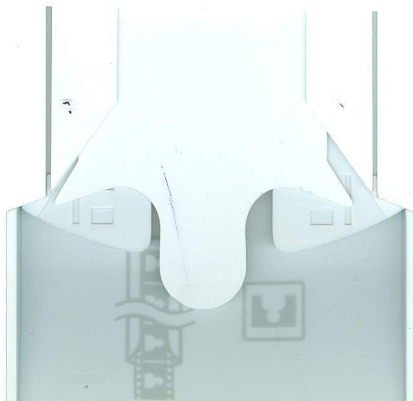
(3) An Institution that fails to comply with the provisions of regulation 11 (2) of these Regulations commits an offence.

(4) Where a breach of this regulation occurs and it is shown that the breach is not deliberate, the Nigerian Financial Intelligence Unit shall impose such administrative sanctions as it may deem necessary.

(5) In this Part, “deal with” means—

(a) In relation to funds—

- (i) use, alter, move, allow access to or transfer ;



(ii) deal with in any other way that would result in any change in volume, amount, location, ownership, possession, character or destination ; or

(iii) make any other change that would enable use, including, portfolio management ; and

(b) in relation to other economic resources exchanged or used to obtain funds, goods, properties or services in any way, including by selling, hiring or mortgaging the resources.

PART V—MAKING FUNDS, FINANCIAL SERVICES OR ECONOMIC RESOURCES AVAILABLE TO DESIGNATED PERSONS

Prohibition of making funds, financial services or economic resources available to designated persons.

12.—(1) A person shall not make available, directly or indirectly, funds, financial services or other economic resources to or for the benefit of a designated person or entity.

(2) A person who contravenes the provisions of sub-regulation (1) of this regulation commits an offence where—

(a) in the case of funds or financial services, that person knows or ought to have reasonably suspected that the funds or financial services were being made available directly or indirectly, to or for the benefit of a designated person ; or

(b) in the case of other economic resources, that person knows or ought to have reasonably suspected that the—

(i) economic resources were being made available, directly or indirectly, to or for the benefit of a designated person ; and

(ii) designated person would be likely to exchange the economic resources or use them in exchange for funds, goods or services.

Circumventing prohibitions.

13.—(1) It is an offence for a person to knowingly participate in activities the object or effect of which is, directly or indirectly to—

(a) circumvent the prohibition in sub-regulations (1) and (2) of regulation 12 of these Regulations ; or

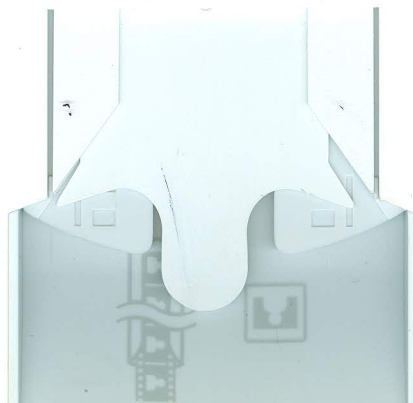
(b) enable or facilitate the contravention of the provisions of sub-regulations (1) and (2) of regulation 12 of these Regulations.

(2) A person upon being aware of a violation of the provisions of the sub-regulations (1) and (2) of regulation 12 of these Regulations shall immediately report the violation to the appropriate law enforcement agency which shall in turn transmit the report to the Attorney-General.

(3) It is an offence under these Regulations to warn or in any other way disclose to a designated person or owner or controller of the funds that are subject to the measures in Parts III and V of these Regulations about—

(a) the report that a person is required to make under sub-regulation (2) of this Regulation ; or

(b) any action taken on the report or any other action taken by relevant government institutions pursuant to these Regulations and the Act.



PART VI—CONDITIONS AND PROCEDURE FOR UTILIZATION OF FROZEN FUNDS

14.—(1) The Attorney-General may, where necessary, approve the utilization of the frozen funds or any part thereof or of other economic resources—

(a) to meet the basic needs and expenses of a designated person or a person or an entity under investigation whose funds have been frozen including the amounts required to meet expenditures on food, rental, medical needs and such other general expenses as the Attorney-General may approve, from time to time ;

(b) for reasonable professional fees and settlement of expenses, including legal services, bank and related charges ; or

(c) for any other exceptional services not provided for in paragraphs (a) and (b) of this Regulation.

(2) An application to utilize monies from frozen funds shall be made to the Attorney-General by a designated person or his authorized representative with supporting documents.

(3) The Attorney-General shall consider the application in consultation with the Nigeria Sanctions Committee and may grant, reduce or refuse the request made in the application as considered reasonable in the circumstance.

(4) Where an approval is obtained in the case of the Nigeria list, the Institution or any other party in custody of the frozen funds shall be informed in writing to implement the approval and furnish a report to the Attorney-General of the action taken.

15.—(1) On receipt of an application for the utilization of frozen funds in respect of a designated person on the UN Consolidated List, the Attorney-General shall transmit the application to the United Nations Security Council Sanctions Committee to approve the utilization of the frozen fund or any part thereof.

(2) Where an approval is obtained from the UN Sanctions Committee, the approval shall be transmitted to the Attorney-General who shall inform the Institution or any other party in custody of the frozen funds in writing to implement the approval and furnish a report to the Attorney-General of the action taken.

(3) A designated person or entity on either of the Lists or his representative is entitled to be informed of the approval or rejection of his application in writing.

(4) A person or entity whose funds or assets have been frozen may challenge the measure with a view to having the frozen funds or assets reviewed by a court.

16.—(1) Any sum of monies or funds accruing to the frozen account, including—

(a) interests or other earnings due on the account ;

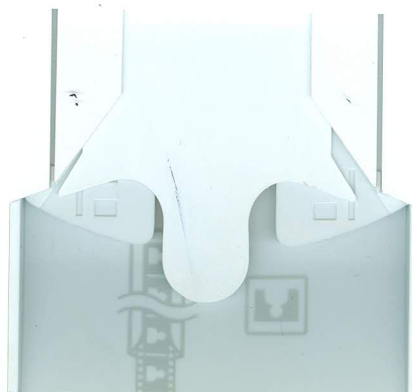
(b) payments due under contracts, agreements or obligations that were concluded or arose before the account became a frozen account ; or

(c) funds transferred to the account,

Approval for usage of frozen funds by designated persons and entities under the Nigeria List.

Procedure for the approval and utilization of frozen funds of designated person on the UN List.

Receipt of additional funds into frozen accounts.



shall be received and credited into an *escrow* account opened for the purpose and shall constitute part of the frozen funds and the relevant Institution shall file a report of the receipt of such additional funds with the NFIU which shall in turn inform the Attorney-General accordingly.

(2) Monies or funds received or credited into a frozen account shall be subject to the provisions and measures contained in Parts III and V of these Regulations.

(3) Where there is no existing account for the receipt of funds as provided under this regulation, the Institution shall inform the Attorney-General for appropriate action to be taken in this respect including the creation of an *escrow* account in appropriate cases.

(4) In this Regulation "frozen account" means funds or other economic resources—

(a) affected by the provisions and measures under Parts III and V of these Regulations ; and

(b) held in an account with an Institution by or under the control of a designated person.

Application to defreeze where funds were frozen in error.

17.—(1) Where funds or other economic resources were frozen as a result of similarity in names or wrong entries on the Lists or in the account of a person or entity being investigated, or as a result of any other error, the person affected may apply to the Attorney-General to de-freeze the funds.

(2) Upon the receipt of the application referred to in sub-regulation (1) of this regulation, the Attorney-General, where the application relates to—

(a) the UN Consolidated List, shall submit the request to the United Nations Sanctions Committee and inform the applicant of any decision taken ;

(b) the Nigeria List, shall determine the application not later than 15 working days from the date of receipt of the application after consultation with the Nigeria Sanctions Committee.

(3) The Attorney-General shall inform the applicant and the relevant authorities of any decision taken on the application in writing.

PART VII—TRAVEL RESTRICTIONS AND ARMS EMBARGO

Travel Ban on Designated Persons.

18.—(1) A designated international terrorist, not being a Nigerian citizen, shall be refused leave to enter or remain in Nigeria.

(2) For the purpose of sub-regulation (1) of this regulation, the Minister of Foreign Affairs, upon receipt of the list from the Nigeria Sanctions Committee pursuant to the provisions of Regulation 6, shall refuse any application by a designated person for visa to enter Nigeria.

(3) A person's leave to enter or remain in Nigeria is cancelled on his becoming a designated international terrorist.



(4) Where there exists an international warrant of arrest issued for the arrest of the designated person who has entered Nigeria, the Inspector-General of Police or the Director-General, State Security Service shall immediately effect the arrest of the person and communicate this to appropriate authorities including the Minister of Foreign Affairs.

(5) The Director-General, State Security Service and the Comptroller-General, Nigeria Immigration Service shall enforce measures including watch list action to prevent a designated person from entering Nigeria or escaping from Nigeria having become designated.

(6) A person being a Nigerian citizen, having become a designated person pursuant to the provisions of Regulation 6, shall be prevented from leaving Nigeria until investigation into the activities that led to his designation has been concluded.

(7) The Director-General, State Security Service and the Comptroller-General, Nigeria Immigration Service shall enforce measures including watch list action to ensure the enforcement of the provisions of sub-regulation 6 of this regulation.

(8) A designated person aggrieved by the implementation of the provisions of this regulation is entitled to seek legal redress.

19. A person is guilty of an offence punishable under the Terrorism Prevention Act as amended if he directly or indirectly infringes any of the following United Nations Security Council prohibitions—

(a) prohibiting the grant, sale, supply of military equipments or arms and related materials of all types to any person, entity or body designated a terrorist ;

(b) prohibiting the grant, sale, supply or transfer of technical assistance related to military activities and to provisions, manufacture, maintenance and use of arms and related materials of all types to any person, entity or body designated a terrorist ;

(c) prohibiting the financing or financial assistance related to military activities and to the provision, manufacture, maintenance and use arms and related materials of all types to any person, entity or body designated a terrorist ; or

(d) prohibiting the participation, knowingly or intentionally, in activities the object or effect of which is to promote the transactions referred to under regulations 1, 2, 3 and 4 of these regulations.

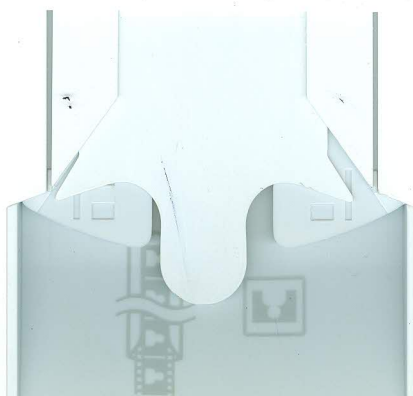
PART VIII—INFORMATION AND REPORTING OBLIGATIONS

20.—(1) The Attorney-General or his representative shall circulate the updated Lists immediately upon receipt through electronic and surface mails to the relevant law enforcement, regulatory and supervisory authorities, who shall cause same to be disseminated to reporting institutions immediately.

(2) Relevant Authorities shall disseminate and circulate the Nigeria List to all points of entry and exit from Nigeria to ensure that travel bans are effected on the listed individuals, groups or entities.

Arms
Embargo.

Dissemina-
tion of Lists
and issuance
of guidelines
by the
Attorney-
General.



(3) The National Security Adviser shall institute measures to prevent the direct and indirect supply, sale and transfer from Nigeria of arms and related materials of all types, spare parts and technical advice, assistance or training related to military activities to designated individuals and entities named in the Lists.

(4) The Attorney-General shall issue guidelines for the purpose of effective implementation of the—

(a) freezing measures in respect of the funds or economic resources of designated person ;

(b) prohibition and restriction on travel, visas and purchase of arms as required in the relevant Security Council Resolutions and in any subsequent Resolutions in respect of a designated person ; and

(c) prohibition of transactions, provision of financial services or the supply of arms or the conduct of training for designated persons.

(5) The Attorney-General may, on request by any interested person, provide information as may be required on the procedure adopted by the Nigeria Sanctions Committee (including any review or deletion on the entries made in the UN Consolidated List or the Nigeria List.

(6) The Nigeria Sanctions Committee shall access information on UN designations and third parties designations on the relevant websites on a weekly basis and disseminate available information to relevant authorities.

Information on measures taken pursuant to these Regulations.

21.—(1) The Attorney-General shall upon the application of measures under these Regulations, inform in writing or in any other manner considered appropriate, a designated person of his inclusion on the Lists providing explanations and reasons for the inclusion.

(2) The Attorney-General shall inform a designated person about the possibility of—

(a) utilizing part of the frozen funds or other resources in accordance with the provisions of these Regulations ; and

(b) submitting complaints to the Attorney-General or to the United Nations Ombudsman or Sanctions Committee in accordance with the provision of regulation 21 of these Regulations.

Information on the Lists.

22.—(1) The Lists to which these Regulations apply shall comprise information relating to the designated person for the purpose of determining his identity.

(2) Information pertaining to a designated person shall include the—

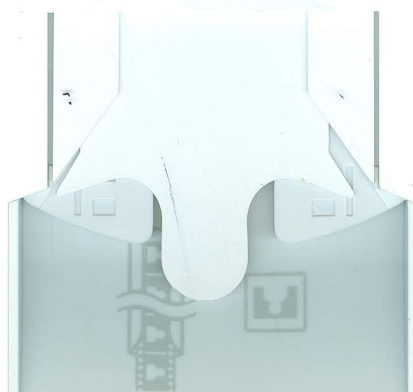
(a) name of the person, family and *pseudo* names and titles ;

(b) place and date of birth or if a company, the date of registration including the registration number ;

(c) nationality or address of the registered office ;

(d) sex ;

(e) addresses ;



- (f) occupation or job ;
- (g) date of inclusion of names on the Lists ; and
- (h) any other information as may be considered relevant by the Attorney-General or approved by the Nigeria Sanctions Committee.

23.—(1) A designated person who wishes to have his name deleted from the Lists may, in respect of the—

Application
for deletion
from Lists.

- (a) Nigeria List, submit an application to the Attorney-General ; or
- (b) UN Consolidated List, submit an application through the Attorney-General to the UN Sanctions Committee, stating reasons for the application.

(2) Where the Attorney-General has proposed the inclusion of a name on the UN Consolidated List and the person bearing that name has applied to the UN Sanctions Committee for the deletion of his name from the UN Consolidated List, the Attorney-General may submit to the UN Sanctions Committee any additional information pertinent to the consideration of the application.

(3) Where the UN Sanctions Committee refers an application for removal from the UN List to the Attorney-General for comments, the Attorney-General shall within the time specified by the UN Sanctions Committee respond to the request stating reasons for the recommendation for retention or removal from the UN Consolidated List.

(4) The Attorney-General may ask questions or request for any clarification from the applicant in addition to responding to other queries raised by the UN Sanctions Committee.

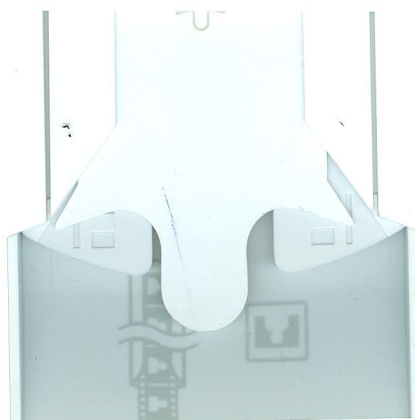
(5) Where the name of a designated person has been struck out through a judicial or administrative process or the Attorney-General reasonably believes that a designated person is deceased, the Attorney-General shall in relation to the—

- (a) Nigeria List, delete the name and other details of the designated person ;
or
- (b) UN Consolidated List, request the UN Sanctions Committee to delete the name and other details of the designated person.

(6) With regards to the Nigeria List, the Nigeria Sanctions Committee shall develop and implement procedures for applications for delisting of persons in the Lists and for unfreezing of funds or other assets of delisted persons or entities in a timely manner.

(7) The Nigeria Sanctions Committee shall before recommending a person or entity to be delisted or application for unfreezing of funds for the President's approval—

- (a) review the justification for a request for delisting or application for unfreezing of funds ;
- (b) seek additional information, where necessary ; or
- (c) hold consultations with relevant agencies or supervisory authorities.



(8) The Attorney-General shall give information on the decision taken on the request or application to the concerned persons, group or entities.

(9) The Attorney-General shall take necessary measures to ensure that names of beneficiaries of frozen funds are not on the Lists to the extent that such beneficiaries are not themselves involved in terrorist activities covered by these Regulations.

Notice of amendment to Lists to be given.

24. Where any amendment is made to the Lists, the Attorney-General shall—

(a) inform the relevant authorities of the amendment and the effect of such amendment ;

(b) provide the UN Sanctions Committee with any additional information available to him, including any new information with supporting documents ; and

(c) take appropriate measures to notify the Competent Authority in countries concerned of measures taken by him under these Regulations including any decision to freeze funds or economic resources or the inclusion or deletion of names from the Lists in addition to any steps or actions taken to respond to any direction or request made by the UN Sanctions Committee.

Channel of Communication with United Nations.

25.—(1) The Nigeria Sanctions Committee shall prepare and submit necessary reports to the Attorney-General who shall forward same to the UN Sanctions Committee or other authorities.

(2) The Attorney-General shall prepare and submit necessary reports at such intervals as may be agreed between Nigeria, the United Nations and other countries or relevant institutions on the measures taken in Nigeria in the course of application of the United Nations Security Council Resolutions No. 1267(1999) and all current and future successor resolutions, including 1333(2000),1373(2001), 1390(2002), 1452(2002), 1455(2003), 1526(2004), 1617(2005), 1735(2006), 1822(2008) and 1904(2009).

Power to request for information.

26.—(1) The Attorney-General may request a designated person to provide information concerning—

(a) funds and economic resources owned, held or controlled by the designated person ; or

(b) any disposal of such funds or economic resources, whether the disposal occurred before or after the person became a designated person.

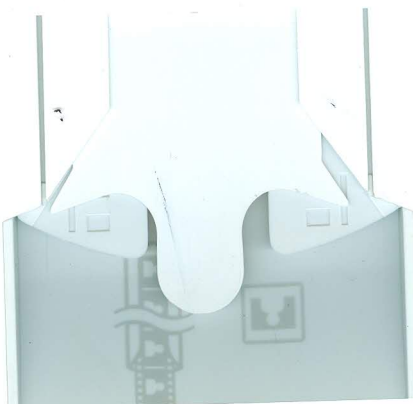
(2) Where the Attorney-General believes that it is necessary for the purpose of monitoring compliance with or detecting circumvention of these Regulations, he may request a designated person to provide information about expenditure—

(a) by or on behalf of the designated person ; and

(b) for the benefit of the designated person.

(3) The Attorney-General may request any person in or resident in Nigeria, to provide such information as he may reasonably require for the purpose of—

(a) monitoring compliance with, or detecting evasion of these Regulations ;



(b) obtaining evidence of the commission of an offence under these Regulations ;

(c) establishing—

(i) the nature and amount or quantity of any funds or economic resources owned, held or controlled by a designated person ;

(ii) the nature and amount or quantity of any funds or economic resources made available directly or indirectly to or for the benefit of a designated person ; or

(iii) the nature of any financial services provided to, or financial transactions entered into by a designated person.

(4) A request may include a continuing obligation to keep the Attorney-General informed as circumstances change or on such regular basis as he may specify.

27.—(1) A person who—

(a) refuses or fails within the time and in the manner specified (or if no time has been specified, within a reasonable time) to comply with any request made under this Part ;

(b) knowingly or recklessly gives any information or produces any document which is false in a material particular in response to such a request ;

(c) with intent to evade the provisions of this Part, destroys, mutilates, defaces, conceals or removes any document ; or

(d) willfully obstructs the Attorney-General in the exercise of his powers under this Part, commits an offence.

(2) Under this regulation, the phrase, “reasonable time” means 24 hours but not more than 72 hours” provided that the Attorney-General may in appropriate cases extend the period of time within which to comply with the provisions of this regulation.

28. The Attorney-General may take such steps as he considers appropriate to co-operate with any investigation in Nigeria or elsewhere, relating to the funds, economic resources or financial service or financial transactions of a designated person.

29. The Attorney-General may disclose any information obtained in the exercise of his powers under these Regulations (including any document so obtained and any copy or extract made of any document so obtained) to the—

(a) relevant authorities in Nigeria ; and

(b) competent authority in any foreign State concerned with measures taken under these Regulations.

30.—(1) A person who in the course of his duties, knows or is in possession of any information submitted or exchanged pursuant to the provisions of these Regulations, shall not disclose such information in any form whatsoever, including

Failure to comply with request for information.

Co-operation with domestic or international investigations.

General power to disclose information.

Unlawful disclosure of information.

the disclosure of the source of the information except for the purpose of implementing these Regulations.

(2) The prohibition on disclosure in sub-regulation (1) of this regulation shall continue even after the termination of the duties of the person.

PART IX—PENALTIES AND SANCTIONS

Penalties.

31.—(1) An offence may be committed under these Regulations by any person or entity—

(a) in Nigeria ; or

(b) who is a Nigerian citizen or an entity registered in Nigeria but resident, visiting or located in another country.

(2) A person or entity who contravenes any of the provisions of these Regulations shall on conviction be liable to imprisonment for a maximum term of 5 years.

(3) Where an offence under these Regulations is committed by a designated terrorist group, every member of the group shall on conviction, be liable to imprisonment for a term of 5 years.

(4) In the case of a violation of the provisions of these Regulations by an Institution, entity or body corporate, the principal officers of the Institution, entity or body corporate shall on conviction, be liable to imprisonment for a term of not more than 5 years.

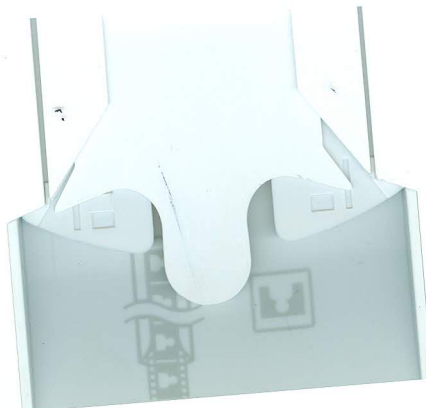
(5) Notwithstanding the provisions of sub-regulation (4) of this regulation, the violation of the provisions of these Regulations by an institution, person, entity or body corporate may result in administrative penalties to be imposed by the regulators in the sum provided in the Money Laundering (Prohibition) Act, 2011, (as amended), Terrorism (Prevention Act), 2011 (as amended) and any other applicable Regulations issued by the competent authorities.

(6) Compliance with these Regulations shall be monitored by the Nigeria Financial Intelligence Unit in collaboration with the relevant regulatory and supervisory authorities pursuant to the Money Laundering (Prohibition) Act, 2011 (as amended) and Terrorism (Prevention) Act, 2011 (as amended).

Sanctions.

32.—(1) In the case of repeated violations of any of the provisions of these Regulations by an Institution, entity or body corporate, the Attorney-General shall apply sanctions as may be deemed appropriate in furtherance of the Terrorism (Prevention) Act, 2011(as amended) and the Money Laundering (Prohibition) Act , 2011 (as amended).

(2) Where any reporting institution is in breach of any of the provisions of these Regulations and it is shown that the breach is not deliberate, the Attorney – General or the Nigerian Financial Intelligence Unit shall impose such administrative sanctions as may be deemed necessary and the sanction shall be enforced in collaboration with the relevant regulatory or supervisory authority of the reporting institution.



PART X—MISCELLANEOUS

33.—(1) The Terrorism Prevention (Freezing of International Terrorists Funds and other Related Measures) Regulations, (S.I. No. 29), 2011 is hereby revoked.

(2) The revocation of the Regulations specialized in sub-regulation (1) of this regulation shall not affect anything done or purported to be done under or pursuant to the revoked Regulations.

34. The provisions of the Schedule to these Regulations (Guidelines for Effective Implementation of the United Nations Security Council Resolutions on Terrorism and Terrorists Financing) shall be complied with by relevant regulatory and reporting institutions.

35. In these Regulations—

“*Account*” means a facility or arrangement by which a Financial Institution—

- (a) accepts deposits of currency ;
- (b) allows withdrawals of currency or transfers into or out of the account ;
- (c) pays cheques or payment orders drawn on a Financial Institution or cash dealer by a person or collect cheques or payment orders on behalf of a person ; or
- (d) supplies a facility or an arrangement for a safe deposit box ;

“*Attorney-General*” means the Attorney-General of the Federation and Minister of Justice ;

“*Beneficiary*” includes a natural or legal person or any other form of legal arrangement identified by the originator as the receiver of the requested wire transfer ;

“*Beneficial owner*” refers to—

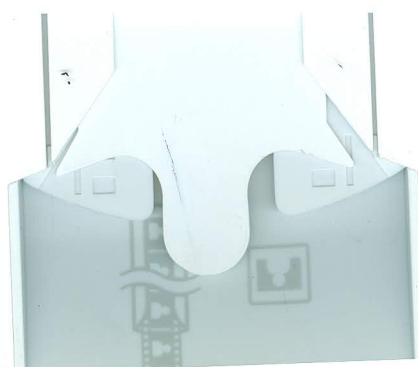
- (a) the natural person who ultimately owns or controls a customer ;
- (b) the natural person on whose behalf a transaction is being conducted ; and
- (c) a person who exercises ultimate effective control over a legal person or arrangement ;

“*Business relationship*” means an arrangement between a person and a Financial Institution or Designated Non-Financial Institution for the purpose of concluding a transaction ;

Revocation of the Terrorism Prevention (Freezing of International Terrorists Funds and other Related Measures) Regulations, 2011.

Guidelines for effective implementation of United Nations Security Council Resolutions.

Interpretation.



“*Central Bank*” means the Central Bank of Nigeria ;

“*Competent Authority*” means the body or person designated by a member State of the United Nations for the purpose of enforcing Resolution 1373 (2001) and related Resolutions of the UN Security Council ;

“*Consolidated List*” means—

(a) the List prepared and adopted by the UN Sanctions Committee with respect to Al-Qa’eda, Osama Bin Ladin, Taliban and all persons and entities linked with them ; and

(b) the List compiled by the United Nations based on actions taken by countries and international or regional organizations to implement other Security Council Resolutions, including Resolution 1373 (2001) ;

“*Correspondent banking*” means the provision of banking services by one bank (the correspondent bank) to another bank (the respondent bank) ;

“*Designated Non-Financial Institution*” means dealers in jewellery, cars and luxury goods, chartered accountants, audit firms, tax consultants, clearing and settlement companies, legal practitioners, hotels, casinos, supermarkets or such other business undertakings as the Federal Ministry of Industry, Trade and Investment or other appropriate regulatory authority may from time to time designate ;

“*designated person*” means a person referred to in Regulation 2 (a) of these Regulations ;

“*designee*” means a designated person ;

“*economic resources*” means assets of whatever type ; whether tangible or intangible, movable or immovable, real or personal, including assets which are not considered as money but can be used to obtain any monies, commodities or services ;

“*Financial Institutions*” means banks, body, association or group of persons whether corporate or incorporate which carries the business of investments and securities, a discount house, insurance institutions, debt factorization and conversion firms, *bureau de Change*, finance company, money brokerage firms whose principal business includes factoring, project financing, equipment leasing, debt administration, fund management, private ledger services, investment services, local purchase order financing, export finance, project consultancy, pension funds management and other business as the Central Bank or other appropriate regulatory authorities may from time to time designate ;

“*Financial Services*” are the economic services provided by the finance industry, which encompasses a broad range of organizations that manage money, including credit unions, banks, credit card companies, insurance companies, accountancy companies, consumer finance companies, stock brokerages, investment funds and some government sponsored enterprises ;

“*Financial transactions*” are transactions which involves money or payment, such as the act of depositing money into a bank account, borrowing money from a lender, or buying or selling goods or property ;

“*Freeze*” means to prohibit the transfer, conversion, disposition, alteration, use of or dealing with funds in any way that would result in change of volume, amount or location, ownership or possession, character, destination or movement of funds or other assets on the basis of and for the duration of or the validity of an action initiated by a competent authority or a court under a freezing mechanism. The frozen funds or other assets remain the property of the person or entity that held an interest in the specified funds or other assets at the time of the freezing and may continue to be administered by the financial institution or other arrangements designated by such person or entity prior to the initiation of an action under a freezing mechanism; and “*frozen*” shall be similarly construed ;

“*Funds*” or “*other assets*” means financial assets, property of every kind, whether tangible or intangible, movable or immovable, however acquired and legal documents or instruments in any form, including electronic or digital, evidencing title to or interest in such funds or other assets, including, but not limited to bank credits, travelers’ cheques, bank cheques, money orders, shares, securities, bonds, drafts or letters of credit, and any interest, dividends or other income on or value accruing from or generated by such funds or other assets ;

“*Immediately*” means spontaneous, instantly, rapid, straightaway, take action in a timely manner, without delay but not later than 24 hours ;

“*Institution*” means financial institutions and designated non-financial institutions as defined in these Regulations or any other law ;

“*International Resolutions*” means the United Nations Security Council Resolutions No. 1267 (1999), 1333(2000), 1373(2001), 1390(2002), 1452(2002), 1455(2003), 1526(2004), 1617(2005), 1735(2006), 1822(2008), 1904(2009) and other relevant successor Resolutions ;

“*International terrorists group*” means any group, body or organization declared by the President under section 9 of the Terrorism (Prevention) Act, 2011 (as amended) to be an International terrorist group or by the UNSC Sanctions Committee ;

“*May*” includes “*shall*” for the purpose of the implementation of the United Nations Security Council Resolutions 1267 ;

“*Money Service Business*” includes currency dealers, money transmitters, cheque cashers, and issuers of travelers’ cheques, money orders or stored value ;

“*Nigerian Financial Intelligence Unit*” or “*NFIU*” “*Nigerian Financial Intelligence Unit (NFIU)*” refers to the central unit responsible for the receiving, requesting, analyzing and disseminating to the competent authorities disclosures of financial information concerning the suspected proceeds of crime and potential financing of terrorism ;

“*Nigeria List*” means the List referred to in regulation 3(1)(b) of these Regulations ;

“*Nigeria Sanctions Committee*” means Nigerian Sanctions Committee to be constituted under Part II of these Regulations to provide general policy guidelines for the implementation of the provisions of the Act and these



Regulations and shall advise the Attorney-General on the effective implementation of the United Nations Security Council Resolutions ;

“*Ombudsman*” means the person appointed by the Secretary-General of the United Nations to provide assistance to the Sanctions Committee upon reviewing the applications for deleting the names of persons or entities from the Consolidated List ;

“*Politically exposed persons (‘PEPs’)*” includes—

(a) individuals who are or have been entrusted with prominent public functions by a foreign country, for example Heads of State or Government, senior politicians ; senior government, judicial or military officials ; senior executives of State owned corporations and important political party officials ;

(b) individuals who are or have been entrusted domestically with prominent public functions, for example Heads of State or of Government, senior politicians ; senior government, judicial or military officials ; senior executives of State owned corporations and important political party officials ; and

(c) persons who are or have been entrusted with a prominent function by an international organization and includes members of senior management such as directors, deputy directors and members of the board or equivalent functions other than middle ranking or more junior individuals ;

“*Proceeds*” means property derived from or obtained, directly or indirectly through the commission of an offence ;

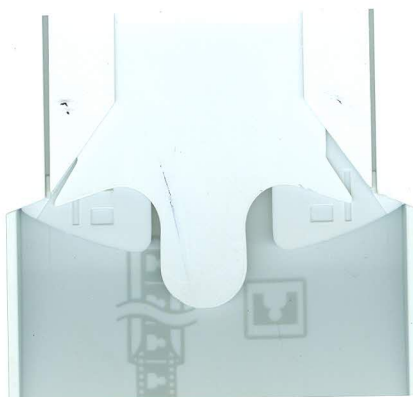
“*Property*” means assets of every kind, whether corporeal or incorporeal, moveable or immovable, tangible or intangible and legal documents or instruments evidencing title to or interest in such assets ;

“*Public Officers*” means individuals who are or have been entrusted with prominent public function, both within and outside Nigeria and those associated with them ;

“*Regulators*” means competent regulatory authorities responsible for ensuring compliance of Financial Institutions and Designated Non-Financial Institutions with requirements to combat money laundering and terrorist financing ;

“*regulatory or supervisory authority*” means the regulatory body in relation to any institution or sphere of activity regulated by law and where there are more than one such bodies, it means the regulatory body with the mandate to sanction or punish erring institutions or persons engaged in the activity ;

“*relevant authorities*” includes appropriate regulatory authorities, law enforcement agencies, the Federal Ministry of Justice, Ministry of Interior, Ministry of Defence, Ministry of Foreign Affairs, the Nigerian Immigration Service and any other person or entity that has responsibility under the Act, any law, rule, regulations or directions for carrying out counter terrorism activities ;



“*UN Sanctions Committee*” means the Committee established according to the UN Security Council Resolution No. 1267 (1999) and other successor or future resolutions with respect to Al-Qa’eda, Osama Bin Ladin, Taliban and all persons and entities linked with them ;

“*Shell bank*” means a bank that is not physically located in the country in which it is incorporated and licensed and which is unaffiliated with a regulated financial group that is subject to effective consolidated supervision ;

“*suspected international terrorist*” means a person declared by the President under section 9 of the Act be a suspected international terrorist ;

“*Suspicious*” means a matter which is beyond mere speculations and is based on some foundation ;

“*terrorism*”, “*terrorists*” and “*terrorist organization*” shall have the respective meanings ascribed to them under the Act ;

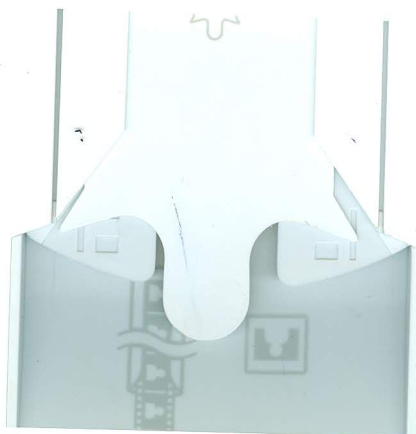
“*Terrorism Financing*” shall have the meaning ascribed to it under the Act ;

“*Transaction*” means—

- (a) acceptance of deposit and other repayable funds from the public ;
- (b) lending ;
- (c) financial leasing ;
- (d) money transmission service ;
- (e) issuing and managing means of payment (for example, credit and debit cards, cheques, travellers’ cheque and bankers’ drafts, etc.) ;
- (f) financial guarantees and commitment ;
- (g) trading for account of costumer (spot-forward, swaps, future options, etc.) in—
 - (i) money market instruments (cheques, bills CDs, etc.) ;
 - (ii) foreign exchange ;
 - (iii) exchange interest rate and index instruments ;
 - (iv) transferable securities ; and
 - (v) commodity futures trading ;
- (h) participation in capital markets activities and the provision of financial services related to such issues ;
- (i) individual and collective portfolio management ;
- (j) safe-keeping and administration of cash or liquid securities on behalf of clients ;
- (k) life insurance and all other insurance related matters ; and
- (l) money changing.

“*the Act*” means the Terrorism (Prevention) Act, 2011 (as amended) ;

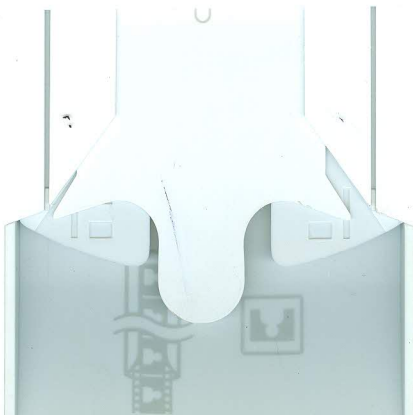
“*third party*” includes regional organizations ;



“UNSC” means United Nations Security Council ; and
“Wire transfer” means any transaction carried out on behalf of a natural person or legal originator through a Financial Institution by electronic means with a view to making an amount of money available to a beneficiary person at another financial institution, irrespective of whether the originator and the beneficiary are the same person.

Citation. 36. These Regulations may be cited as the Terrorism Prevention (Freezing of International Terrorists Funds and other Related Measures) Regulations, 2013.

“Suspicious” means a matter which is beyond mere speculations and is based on some foundation ;
“Terrorist”, “terrorist” and “terrorist organisation” shall have the respective meanings ascribed to them under the Act ;
“Terrorist funds” shall have the meaning ascribed to it under the Act ;
“Transaction” means—
(a) acceptance of deposit and other repayable funds from the public ;
(b) lending ;
(c) financial leasing ;
(d) money transmission service ;
(e) issuing and managing means of payment (for example, credit and debit cards, cheques, travellers’ cheques and bankers’ drafts, etc.) ;
(f) financial guarantee and commitment ;
(g) trading for account of customer (spot-forward, swap, future options etc.) in—
(i) money market instruments (cheques, bills, CDs, etc.) ;
(ii) foreign exchange ;
(iii) exchange interest rate and index instruments ;
(iv) transferable securities ; and
(v) commodity futures trading ;
(h) participation in capital markets activities and the provision of financial services related to such issues ;
(i) individual and collective portfolio management ;
(j) safe-keeping and administration of cash or liquid securities on behalf of others ;
(k) life insurance and all other insurance related matters ; and
(l) money changing ;
“the Act” means the Terrorism Prevention Act, 2011 (as amended) ;
“aircraft” includes regional organisations ;



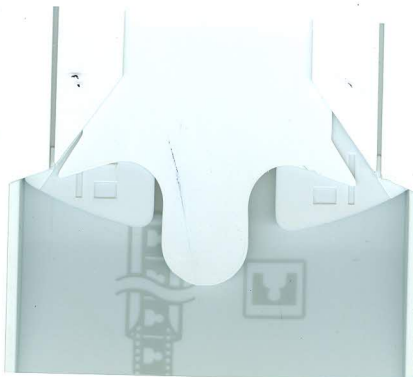
SCHEDULE

**GUIDELINES FOR EFFECTIVE IMPLEMENTATION OF THE
UNITED NATIONS SECURITY COUNCIL RESOLUTIONS ON
TERRORISM AND TERRORISTS FINANCING***Preamble*

1. These Guidelines provide practical guidance on the steps to be taken by the Nigerian authorities for the effective implementation of the United Nations Security Resolutions on terrorism and terrorists financing in line with relevant Financial Action Task Force ("FATF") Recommendations.
2. The FATF requires countries to implement measures to freeze and where appropriate, seize without delay, assets of terrorists, those who finance terrorism and terrorist organizations in accordance to relevant UNSC Resolutions.
3. Taking cognizance that both UNSCRs 1267 and 1373 were adopted on the basis of Chapter VII of the United Nations Charter since the subject matter the resolutions cover are deemed a threat to international peace and security, the Nigerian authorities have drawn up these Guidelines to aid both government institutions and reporting entities in the effective implementation of UNSCRs 1267, 1373 and successor resolutions.

Effective Implementation of UNSCR 1267

4. On receipt of the UN Consolidated Sanction List against Al-Qa'eda and the Taliban, the Ministry of Foreign Affairs shall cause an immediate dispatch of the said list to the Attorney-General of the Federation for immediate action.
5. On receipt of the UN Consolidated Sanction List, the Attorney-General of the Federation shall immediately circularize the List to relevant regulators and supervisory institutions.
6. On receipt of the UN Consolidated Sanction List, the relevant regulators and supervisory institutions shall immediately circularize the List to reporting entities ; and
 - (a) requesting the reporting entities to make reference to the UN Sanction List prior to conducting any transaction or entering into any relationship with any person or entity to ascertain whether or not the name of such a person or entity is on the list ; and
 - (b) impose administrative sanctions against a reporting entity who is in breach of immediate freezing obligation or in breach of the rules against tipping off.
7. On receipt of the UN Consolidated Sanction List, the reporting entities shall—
 - (a) run the list on their data base and confirm the existence or otherwise of any listed individual, groups or entities ;



(b) check for associated persons and entities where there are any of the listed names or entities in their data base of customers ;

(c) immediately freeze all funds and other assets associated to such listed individuals and entities, if any, without prior notice to targets ; and

(d) immediately file an STR to the NFIU for further analysis on the financial activities of such an individual or entity.

8. The NFIU shall on receipt of any STR arising from the UN Sanctions List, cause prompt analysis into all financial activities of such individual or entities and furnish relevant security, intelligence and law enforcement Agencies with the resultant financial intelligence report on the persons or entities concerned.

9. Relevant security and intelligence Agencies shall take urgent and effective actions to investigate and where appropriate, confiscate all assets or economic resources of persons or entities concerned in Nigeria.

10. Tracing of assets shall not be limited to listed individuals and entities, but shall include corporate entities where such listed individuals or entities have interests.

11. The Nigeria Sanctions Committee shall thereafter, update the UN Sanctions Committee on 1267 of actions taken including any application for de-freezing by a listed individual or entity.

12. The criteria to be considered in reviewing and designating persons to be included in the UN Consolidated Lists (1267 and 1989) are where—

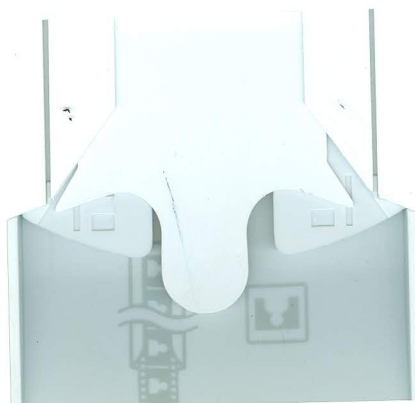
(i) any person or entity is participating in the financing, planning, facilitating, preparing, or perpetrating of acts or activities by, in conjunction with, under the name of, or in support of; supplying, selling or transferring arms and related materials to; recruiting for; or otherwise supporting acts or activities of those designated and other individuals, groups, undertakings and entities associated with the Al-Qa'eda or any cell, affiliate, splinter group or derivative thereof, or

(ii) any undertaking owned or controlled, directly or indirectly, by any person or entity designated under 1267 and 1989, or by persons acting on their behalf or at their direction.

With regards to 1988 Sanctions List, the criteria shall be where—

(i) any person or entity is participating in the financing, planning, facilitating, preparing, or perpetrating of acts or activities by, in conjunction with, under the name of, or in support of; supplying, selling or transferring arms and related materials to; recruiting for; or otherwise supporting acts or activities of those designated and other individuals, groups, undertakings and entities associated with the Taliban in constituting a threat to the peace, stability and security of Afghanistan ; or

(ii) any undertaking owned or controlled, directly or indirectly, by any person or entity designated under 1267 and 1988, or by persons acting on their behalf or at their direction.



Effective Implementation of UNSCR 1373

13. Taking into consideration countries obligation under the United Nations Resolutions and the FATF Requirements, Nigeria as a country has criminalized financing of terrorism and has put measures in place to freeze without delay the funds and other financial assets or economic resources of persons who commit, attempted to commit terrorist acts or participate in or facilitate the commission of terrorist acts.

14. The Nigeria Sanctions Committee shall provide advice on the process of listing and de-listing of names of persons, groups or and entities in the Nigeria Sanction List.

15. The Attorney-General shall circularize the List to Regulatory Authorities for onward dissemination to reporting entities.

16. Regulatory Authorities shall on receipt of the Nigeria List—

(a) disseminate the List to reporting entities ;

(b) request a freezing without delay of funds held by such individuals, entities and associated persons ; and

(c) impose administrative sanctions against a reporting entity who is in breach of immediate freezing obligation and rules against tipping off.

17. The reporting entities shall, on receipt of the Nigeria Sanction List,

(a) cause an immediate denial of banking and other financial services to such listed individuals and entities ;

(b) immediately file an STR to the NFIU for further analysis on the financial activities of such an individual or entity ; and

(c) report all cases of name matching in financial transactions prior to or after receipt of the List as an STR to the NFIU.

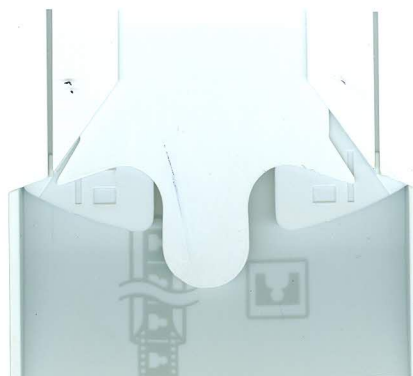
18. The NFIU shall on receipt of any STR arising from the Nigeria Sanction List, cause prompt analysis into all financial activities of such individuals or entities and furnish relevant security and intelligence services with resultant financial intelligence report.

19. The Attorney-General shall under the advice of the Nigeria Sanctions Committee—

(a) take steps to facilitate the listing and de-listing of individuals and entities under the Nigeria List ;

(b) examine and give effect to the actions initiated under the freezing mechanisms of other countries by adopting such designated individuals and entities of other countries in the Nigerian list ; and

(c) escalate the Nigeria List to both the UN and other countries through the Ministry of Foreign Affairs.



MADE at Abuja this 29th day of August, 2013.

MOHAMMED BELLO ADOKE, SAN, CFR
*Honourable Attorney-General of the Federation
and Minister of Justice*

EXPLANATORY NOTE

*(This Note does not form part of the above Regulations but
is intended to explain its purport)*

These Regulations prescribe the procedure for the freezing of funds, financial assets or other economic resources of any suspected terrorist, international terrorist or an international terrorist group, the conditions and procedure for utilization of frozen funds, or economic resources and constituted the Nigeria Sanctions Committee for the purpose of proposing and designating persons and entities as terrorists within the framework of the Nigeria legal regime.

