

2026 Dispute Resolution Outlook

Nigeria's dispute resolution landscape in 2026 will be shaped by legal reforms, economic pressures, and political activity.

Swipe to explore some of the major trends





Tax Disputes

Tax disputes are expected to increase following the tax reforms introduced in 2025, which expanded enforcement powers and imposed stricter conditions for challenging tax assessments, including deposit requirements in some cases. As revenue authorities intensify collection efforts, more businesses are likely to contest assessments, penalties, and compliance decisions.

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Election Litigation

As Nigeria approaches the 2026 election cycle, disputes relating to party primaries, candidate eligibility, and electoral processes will become more frequent. Election cases are governed by strict constitutional timelines, requiring courts to prioritise them over other matters.

During election periods, this focus on political litigation often results in delays for non-political cases, further limiting access to timely judicial resolution for commercial and private disputes.

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Arbitration

With court dockets increasingly congested, arbitration continues to gain relevance as a preferred dispute resolution mechanism. The Arbitration and Mediation Act 2023 has strengthened the framework for arbitration in Nigeria by improving enforcement and introducing mechanisms such as emergency arbitration. In 2026, businesses are expected to rely more on arbitration to achieve faster, confidential, and more predictable outcomes, particularly in complex and cross-border transactions.

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Court Reforms

The Supreme Court Rules 2024 represent a shift toward a more modern and efficient appellate process, with provisions for electronic filing, virtual hearings, and stricter procedural timelines. Although these reforms will not immediately eliminate delays, they signal a broader move toward technology-driven justice. As similar measures are adopted by lower courts, dispute resolution processes are likely to become more streamlined over time.

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Looking Ahead

Dispute resolution in Nigeria is becoming more demanding and strategic. With increasing disputes, tighter timelines, and evolving procedures, parties must think carefully about how and where disputes are resolved. Staying aware of these changes will be essential for navigating legal risk effectively in 2026 and beyond.



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Contact Us

SPLP's Team continues to be recognised by clients and peers as experts in Dispute resolution matters. Contact us for enquiries at enquiries@splp-law.com