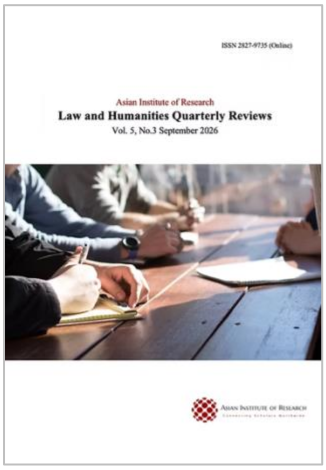

Law and Humanities Quarterly Reviews

Ibrahim, U., Sulaiman, K. A., & San, A. A. K. (2026). Jurisdictional Conflicts in Petroleum Free Zones: Comparative Lessons from Nigeria, Ghana and Tanzania. *Law and Humanities Quarterly Reviews*, 5(3), 91-107.

ISSN 2827-9735

DOI: 10.31014/aior.1996.05.03.183

The online version of this article can be found at:
https://www.asianinstituteofresearch.org/

Published by:
The Asian Institute of Research

The Asian Institute of Research
Law and Humanities Quarterly Reviews
Vol.5, No.3, 2026: 91-107
ISSN 2827-9735

DOI: 10.31014/aior.1996.05.03.183

Jurisdictional Conflicts in Petroleum Free Zones: Comparative Lessons from Nigeria, Ghana and Tanzania

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Abstract
Nigeria's free trade zone regime, designed to attract foreign direct investment and promote export-oriented industrialisation, is currently undermined by a protracted jurisdictional conflict between the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA) and the Oil and Gas Free Zones Authority (OGFZA) over regulatory authority over petroleum operations within the Dangote Industries Free Zone. This dispute has resulted in conflicting vessel clearances, duplicative compliance costs, confusion among security agencies, and significant risks to national energy security and investor confidence. This paper aims to: (i) examine the legal and institutional frameworks governing free zones in Nigeria, Ghana, and Tanzania; (ii) analyse the causes and consequences of Nigeria's NMDPRA-OGFZA jurisdictional conflict; (iii) evaluate Ghana's unified free zone model (GFZA) and Tanzania's centralised EPZ/SEZ model as comparative case studies; and (iv) draw practical lessons for resolving Nigeria's regulatory fragmentation. The paper adopts a doctrinal legal research methodology, combining statutory interpretation of enabling laws (PIA 2021, OGFZA Act 1996, Ghana's Free Zone Act 1995, Tanzania's EPZA Act) with comparative institutional analysis. The paper finds that Ghana's unified model, which integrates oil and gas regulation through a dedicated Oil and Gas Department within GFZA established under the Petroleum (Local Content and Local Participation) Regulations 2013, eliminates jurisdictional ambiguity through institutional integration and formalised collaboration with sector regulators. Tanzania's centralised EPZA model demonstrates the operational benefits of a single licensing regime, one-stop service centre, and transparent investor charters. In contrast, Nigeria's fragmented approach characterised by the coexistence of NEPZA, OGFZA, and NMDPRA without statutory proper coordination creates overlapping mandates, adversarial inter-agency relations, and regulatory uncertainty. The paper recommends that Nigeria adopt legislative amendments to either: (i) integrate OGFZA into a unified free zone authority with a dedicated oil and gas department, following Ghana's model; or (ii) amend the PIA to expressly include free zones within NMDPRA's exclusive jurisdiction, supported by statutory coordination mechanisms.

Keywords: Free Trade Zones, Jurisdictional Conflict, Regulatory Fragmentation, Energy Security, Investment Promotion

1. Introduction

Free Trade Zones (FTZs) and Special Economic Zones (SEZs) have emerged as critical instruments for economic transformation across the developing world, offering targeted incentives to attract foreign direct investment, promote export-oriented industrialisation, and generate employment (Farole, 2011). As of 2023, more than 230 zones have been established in 43 African countries, and they remain central to many countries' industrialisation strategies (Amodu, 2018). Evidence demonstrates SEZs' power to catalyse foreign direct investment, export growth, and local spillovers when well designed, though outcomes vary substantially across contexts (Laws of the Federation of Nigeria 2004).

Nigeria, as Africa's largest economy and leading oil producer, has embraced the free zone model as a strategic vehicle for economic diversification and industrial development. The Nigeria Export Processing Zones Authority (NEPZA), established under the Nigeria Export Processing Zones Act (Cap N107, Laws of the Federation of Nigeria 2004), serves as the apex regulatory body for the Free Zone scheme in Nigeria with responsibility for the promotion, development, and regulation of all Special Economic Zones in the country (Laws of the Federation of Nigeria 2004). NEPZA emerged as the principal supervisory authority for most free zones, with its role extending beyond investment promotion to include licensing, operational supervision, enterprise registration, and coordination of regulatory activity within designated zones.

Recognising the unique operational characteristics of the oil and gas sector, including large-scale infrastructure requirements, complex logistics, and significant capital intensity, the Federal Government established a dedicated regulatory authority for oil and gas free zones. The Oil and Gas Free Zones Authority (OGFZA) was established by the Oil and Gas Export Free Zones Act No. 8 of 29 March 1996 to regulate and manage Nigeria's oil and gas export free trade zones, commencing regulatory operations in Onne, Rivers State, in 2000. OGFZA developed as a specialised regulator for oil-and-gas-related free zones under a sector-specific mandate tailored to petroleum servicing, offshore support operations, and energy infrastructure activities. This institutional arrangement created a dual regulatory structure: NEPZA overseeing general free zones and OGFZA exercising authority over oil and gas-specific zones.

This development has generated significant inter-agency rivalry and legislative duplicity, creating an institutional framework characterised by overlapping mandates, conflicting directives, and regulatory uncertainty (Punch, 2024). The current fragmentation directly contravenes the spirit and recommendations of the Stephen Oronsaye-led Presidential Committee on Restructuring and Rationalisation of Federal Government Parastatals, Commissions and Agencies, which submitted its 800-page report in April 2012 (Presidential Committee Report, 2012). The Oronsaye Report identified "overlapping agencies, causing wastage in expenditure" and recommended that 263 statutory agencies be reduced to 161, with 38 agencies scrapped, 52 merged, and 14 reverted to departments in various ministries (Naija News, 2025). The committee's central objective was to eliminate duplication of functions, reduce waste and inefficiency, improve service delivery, and enhance accountability and transparency.

Furthermore, the persistence of separate regulatory authorities for petroleum-related free zone activities runs counter to the policy direction articulated by the Presidential Committee on Implementation of the Oronsaye Report, chaired by the Secretary to the Government of the Federation and comprising the Attorney-General of the Federation, the Head of the Civil Service, and other senior officials (Tribune Online, 2024). The Special Adviser to the President on Policy Coordination, Hadiza Bala Usman, who serves as a member of the implementation committee, has emphasised the administration's commitment to eliminating institutional fragmentation and ensuring that "the necessary restructuring and legislative amendments" are enacted to actualise the Oronsaye recommendations (The Guardian, 2025). Bala Usman has also chaired a separate committee to harmonise sectoral policies, acknowledging that "the lack of interrelationship and coherence across policies governing different sectors" has been a major challenge in policy formulation and implementation.

The NMDPRA-OGFZA jurisdictional conflict thus represents precisely the type of institutional duplication and regulatory inefficiency that the Oronsaye reforms were designed to eliminate. The coexistence of two agencies exercising overlapping authority over petroleum operations within free zones, with one established under a sector-specific law predating the comprehensive petroleum industry reform by 25 years, demonstrates the urgent need for legislative clarity and institutional rationalisation in line with the federal government's cost-cutting and efficiency agenda (Senate Committee, 2026).

The enactment of the Petroleum Industry Act (PIA) 2021 fundamentally restructured Nigeria's petroleum regulatory landscape. Section 29(3) of the PIA establishes the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA) as the sole agency of the Federal Government responsible for the technical and commercial regulation of midstream and downstream petroleum operations in Nigeria (PIA, 2021). Section 309 further provides that where any other enactment is inconsistent with the PIA, the provisions of the PIA shall prevail (PIA, 2021). However, the PIA does not expressly mention free zones, free trade zones, or export processing zones, neither including nor excluding them from NMDPRA's regulatory jurisdiction. This legislative silence has created a fertile ground for jurisdictional contestation. Legal scholarship has long observed that Nigeria's free zones are "uniquely designed and applied legal cum policy enclaves whose legislative and regulatory regime are still riddled with needless ambiguities" (The Punch, et al., 2026).

The jurisdictional ambiguity arising from the coexistence of the PIA 2021 and the OGFZA Act 1996 has precipitated a protracted regulatory conflict between NMDPRA and OGFZA over the importation of feedstocks and intermediate feedstocks into, and the exportation of petroleum products from, the Dangote Industries Free Zone in Ibeju-Lekki, Lagos (Fagbemi, 2026). NMDPRA has declared that petroleum companies operating in free zones, export processing zones, and other designated areas remain fully subject to the provisions of the Petroleum Industry Act 2021 and regulations issued thereunder. The authority has further clarified that its regulatory mandate extends to all midstream and downstream petroleum activities throughout Nigeria, including the continental shelf, territorial waters, exclusive economic zone, free zones, export processing zones, industrial zones, and any other designated areas.

Conversely, OGFZA maintains that activities within free zones fall under its statutory mandate pursuant to the OGFZA Act 1996, and has issued vessel clearances and approvals for petroleum operations within the Dangote Industries Free Zone. The resulting regulatory overlap has produced conflicting directives, generated operational uncertainty for investors, created compliance challenges for operators, and raised concerns among security and enforcement agencies regarding the appropriate regulatory approvals to recognise. The practical market practice has been that midstream and downstream operators in the oil and gas free zones obtain both the NMDPRA permits alongside their OGFZA licences.

2. Nigeria’s Free Zone Legal and Institutional Framework

2.1 Historical Evolution of Nigeria's Free Zone Regime

The genesis of Nigeria's free zone programme can be traced to the promulgation of the Nigeria Export Processing Zones Act, which established the legal and institutional architecture for attracting foreign direct investment, stimulating export-oriented production, and reducing the economy's dependence on crude oil exports (COMCEC, 2018). The scheme was conceived as a vehicle for offering fiscal inducements, duty-free admission of capital equipment and raw materials, foreign exchange flexibility, and simplified administrative processes to enterprises operating within designated geographical enclaves (OGFZA, 2026).

The Nigeria Export Processing Zones Act serves as the principal legislation governing the free zone programme, vesting in the Nigeria Export Processing Zones Authority (NEPZA) the mandate for licensing, monitoring, and regulating the Free Zones Scheme (Akabogu, 2023). The Act contemplates that a zone may be operated and managed by a public, private, or hybrid entity under the supervision and with the approval of NEPZA. The statutory framework establishes NEPZA as the apex regulatory body with overarching authority over free zone operations across the country.

The oil and gas sector, characterised by substantial capital outlays, complex logistical networks, and strategic importance, warranted the creation of a specialised regulatory agency. Accordingly, the Oil and Gas Export Free Zones Act No. 8 of 29 March 1996 established the Oil and Gas Free Zones Authority (OGFZA) pursuant to Section 2 of the Act, tasking it with the regulation and management of Nigeria's oil and gas export free trade zones (OGFZA Act, 2026). The Authority commenced regulatory activities in Onne, Rivers State, in 2000. The Onne Oil and Gas Free Zone became the first such zone; subsequent oil and gas free zones emerged through public-private partnerships involving the Federal Government and private sector entities.

The establishment of parallel regulatory authorities has engendered inter-agency rivalry and legislative duplication, producing an institutional landscape marked by overlapping mandates, contradictory directives, and regulatory unpredictability (Nigerian Petroleum Industry, 2022). This fragmentation stands in direct opposition to the recommendations of the Stephen Oronsaye-led Presidential Committee on Restructuring and Rationalisation of Federal Government Parastatals, Commissions and Agencies, which submitted its comprehensive report in April 2012. The Oronsaye Report documented "overlapping agencies, causing wastage in expenditure" and proposed the reduction of 263 statutory agencies to 161, with 38 agencies abolished, 52 consolidated, and 14 returned to departmental status within ministries. The committee's overarching objective was the elimination of functional duplication, reduction of waste and inefficiency, enhancement of service delivery, and strengthening of accountability and transparency (Oronsaye, 2012).
Stakeholders have persistently advocated for the implementation of the Oronsaye Committee's recommendation to consolidate the two regulatory authorities in the interest of the scheme and the nation, observing that "this is the only way to sustain investors' confidence in the scheme and the country".

2.2 Nigeria Export Processing Zones Authority (NEPZA)

NEPZA functions as the primary supervisory authority for the majority of free zones established under the Nigeria Export Processing Zones Act. Its mandate encompasses investment promotion, licensing, operational oversight, enterprise registration, and coordination of regulatory activities within designated zones. NEPZA's regulatory purview extends primarily to manufacturing, trading, logistics, and export-oriented enterprises operating within geographically defined free zones across diverse economic sectors (Jimoh, 2020).

Under the Act, NEPZA is empowered to grant licences for any approved activity in an export processing zone to individuals or businesses, and such licensing constitutes registration for the purposes of company registration within an EPZ. A licensed enterprise is exempt from compliance with the rules of local incorporation in Nigeria governed by the Companies and Allied Matters Act, as the NEPZA licence serves as evidence of a company's registration in an EPZ (NEPZA, 2026).

NEPZA's regulatory framework encompasses several categories of free zone status: Free Trade Zone (FTZ), Export Processing Zone (EPZ), Export Processing Farm (EPF), Science and Technology Park (S&TP), and Special Economic Zone (SEZ). The Authority is charged with promoting investment into these zones, vetting applications for operation within the free zones, monitoring enterprises, and supervising all activities within the zones.

Section 18(1) of the NEPZA Act confers upon approved enterprises within the zones various incentives, including: exemption from legislative provisions relating to taxes, levies, duties and foreign exchange regulations; repatriation of foreign capital investment with capital appreciation; remittance of profits and dividends earned by foreign investors; and no import or export licence requirements. Additionally, free zone enterprises benefit from up to 100 per cent foreign ownership of business, rent-free land during construction, and the ability to employ foreign managers and qualified personnel.

The enactment of the Nigeria Tax Act, 2025 marks a significant departure from the traditional fiscal regime governing Free Trade Zones in Nigeria. Whereas section 18(1) of the Nigeria Export Processing Zones Act and the corresponding provisions of the Oil and Gas Export Free Zone Act historically conferred broad exemptions from taxes, duties and foreign exchange regulations on approved enterprises, the Nigeria Tax Act, 2025 replaces this blanket exemption with a conditional, export-based incentive regime. Under the new framework, entitlement to tax incentives is contingent upon compliance with statutory conditions, including export requirements, filing obligations and other tax administration measures (Nigeria Tax Act, 2025).

2.3 Oil and Gas Free Zones Authority (OGFZA)

OGFZA evolved as a specialised regulator for oil-and-gas-related free zones under a sector-specific mandate tailored to petroleum servicing, offshore support operations, and energy infrastructure activities. The Authority serves as the national regulatory agency overseeing the operation of oil and gas free trade zones. Its regulatory focus centres on businesses connected to upstream petroleum operations, including offshore logistics bases, fabrication yards, marine support services, and energy-related industrial facilities linked to Nigeria's oil and gas sector (OGFZA, 2026).

Pursuant to Section 2 of the OGFZ Act 1996, the Authority is responsible for operating and managing the Oil and Gas Free Zones (OGFZ Act, 1996). Section 5(1) of the Act assigns the Authority the following functions: the administration of the Authority and the management of the Export Free Zones; the grant of all requisite permits and licences to conduct approved enterprises within the Export Free Zones; the approval of development plans of the Authority and the Export Free Zones; the establishment of customs, police, immigration and similar posts in the Export Free Zones; the supervision and coordination of the functions of the various public and private sector organisations operating within the Export Free Zones; and the resolution of trade disputes between employers and employees in the Export Free Zones (OGFZ Act, 1996).

The Authority is mandated to license, regulate, supervise, manage, control and co-ordinate the activities of oil and gas free zones in the country; grant requisite permit and licence to all prospective investors wishing to do business within these zones; offer incentives to free zone enterprises; ensure that maximum free zone incentives and benefits are passed to free zone registered companies; and promote the free zones to investors (OGFZA, 2026).

The distinction between NEPZA and OGFZA is less about institutional hierarchy and more about regulatory orientation, with both authorities operating as parallel regulators within the broader FTZ framework. However, there have been longstanding concerns that OGFZA's enabling Act creates a duplicative regulatory structure. The Anti-Corruption and Research-Based Data Initiative (ARDI) has argued that "rather than add economic value, OGFZA had contributed to the bloated personnel cost while doing exactly the same thing NEPZA was established to do" (Syntegral Legal Practice, 2026).

The historical tension between the two authorities has been persistent. In 2016, OGFZA approached several zones licensed by NEPZA with the intention of regulating and taking over their operation based on its interpretation of its enabling Act (Agboluaje, 2016).

2.4 Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA)

The Petroleum Industry Act (PIA) 2021 fundamentally restructured Nigeria's petroleum regulatory landscape (NMDPRA, 2026). Section 29 of the Act establishes the Nigerian Midstream and Downstream Petroleum Regulatory Authority (the Authority) with the responsibility to regulate the technical and commercial operations of the midstream and downstream operations in the petroleum industry, amongst other things as set out in section 32 of the Act. Section 29(3) specifically establishes the NMDPRA as the sole agency of the Federal Government responsible for the technical and commercial regulation of midstream and downstream petroleum operations in Nigeria (PIA, 2021).

Section 31(a) states that the objectives of the NMDPRA shall be to regulate midstream and downstream petroleum operations, including technical, commercial and operational activities, and ensure compliance with applicable laws and regulations governing midstream and downstream petroleum operations. Section 32 provides that the functions of the NMDPRA shall include regulating and monitoring petroleum liquids and natural gas import and export operations, granting licences, permits and authorisations, ensuring security of supply for petroleum products, regulating the supply, distribution, marketing and retail of petroleum products, issuing certificates of quality and quantity to importers and exporters, and monitoring and ensuring the quality of petroleum products sold in Nigeria (PIA, 2021).

Section 48(1) of the PIA mandates any Government ministry, department or agency (MDA) exercising any power or function or taking any action, which may have direct impact on midstream or downstream petroleum operations, to consult with the NMDPRA prior to exercising such power or taking such action, and that MDA shall comply with the NMDPRA's decision in respect of that power, function or action. This section is critical as it requires OGFZA to consult NMDPRA before issuing any vessel clearances, regulations, or directives affecting petroleum operations (PIA, 2021).

Section 174(1) and (2) of the PIA states that except in accordance with an appropriate licence issued by the NMDPRA, a person shall not establish, construct or operate a terminal or other facility for the export, importation, storage, transportation, supply, distribution, or sale of petroleum liquids in Nigeria (PIA, 2021). Section 174(6) provides that holders of subsisting leases, licences or permits from other agencies (including OGFZA) engaged in midstream or downstream operations prior to the effective date were required to apply to NMDPRA for appropriate licences within 18 months from the effective date (i.e., by February 2023), and any such permits not renewed by NMDPRA automatically lapsed.

Section 197 provides that the Authority may, upon approval of an application and payment of prescribed fees, grant and issue a qualified person (such as a crude oil refiner) a wholesale petroleum liquids supply licence which authorises the supplier to sell and deliver petroleum liquids to bulk customers in Nigeria or for export. Section 317(9) reserves the power to grant import licences for petroleum products exclusively to the NMDPRA (PIA, 2021).

Section 309 of the PIA provides the supremacy clause: upon commencement of the PIA, where the provisions of any other enactment or law (except the Nigeria Oil and Gas Industry Content Development Act) are inconsistent with the PIA, the provisions of the PIA shall prevail, and the inconsistent provisions of the other enactment or law shall, to the extent of that inconsistency, be void in relation to matters provided for in the PIA. This is NMDPRA's strongest argument that the PIA supersedes the OGFZA Act 1996 on petroleum matters (PIA, 2021).

2.5 The Origins of the Jurisdictional Conflict

The jurisdictional conflict between NMDPRA and OGFZA stems from the coexistence of the PIA 2021 and the OGFZA Act 1996, neither of which expressly addresses the other's role in regulating petroleum operations within free zones. The PIA does not expressly mention free zones, free trade zones, or export processing zones, neither including nor excluding them from NMDPRA's regulatory jurisdiction. This legislative silence has created a fertile ground for jurisdictional contestation (NMDPRA, 2026). Legal scholarship has long observed that Nigeria's free zones are "uniquely designed and applied legal cum policy enclaves whose legislative and regulatory regime are still riddled with needless ambiguities".

The conflict has been exacerbated by OGFZA's historical ambition to expand its regulatory reach beyond the Onne zone to other oil and gas free zones established under NEPZA's regulatory framework (Agboluaje, 2016).

2.6 The Attorney-General of the Federation's Legal Opinion and the NMDPRA's Circular Clarifying Its Mandate

The Office of the Attorney-General of the Federation issued legal opinions interpreting sections 5(2) and 25 of the Oil and Gas Export Free Zone Act in favour of OGFZA's regulatory jurisdiction over oil and gas free zones. During its oversight proceedings in June 2020, however, the Senate Committee on Trade, Industry and Investment criticised those opinions—issued during the tenures of Attorney-General Michael Aondoakaa, SAN and Attorney-General Mohammed Bello Adoke, SAN, as "unjustifiable" and inconsistent with the legislative intention underlying the Act (Sariki, 2020).
More recently, Dangote Petroleum Refinery and Petrochemicals FZE instituted an action before the Federal High Court, Lagos, against the Attorney-General of the Federation, challenging the continued issuance and renewal of

petroleum product import licences by the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA). The suit invokes sections 317(8) and 317(9) of the Petroleum Industry Act, 2021, contending that import licences should only be granted where domestic refining capacity is insufficient. The Attorney-General of the Federation, Lateef Fagbemi, SAN, is defending the action on behalf of the Federal Government.

In May 2026, the NMDPRA issued a public notice warning that it would sanction any entity operating in the midstream and downstream oil and gas sectors without the required licences, permits, or authorisations (NMDPRA, 2026). The notice clarified that companies operating within free trade zones and export processing zones are not exempt from these regulations. The NMDPRA stated that its regulatory mandate "extends to all midstream and downstream petroleum activities and applies throughout the Federation of Nigeria, including the continental shelf, territorial waters, exclusive economic zone, free zones, export processing zones, industrial zones and any other designated areas".

The NMDPRA invoked Section 309 of the PIA, which states that in any conflict between the PIA and other laws, the provisions of the PIA will prevail. It further clarified that "the operation of any midstream or downstream petroleum facility within a free zone, export processing zone, or similar area does not exempt such facility and its operations from compliance with the provisions of the PIA and regulations". The authority concluded that any person engaging in midstream and downstream petroleum operations without an appropriate licence, permit, or authorisation from the NMDPRA shall be subject to sanctions in accordance with the relevant provisions of the PIA.

This renewed regulatory measure came at a time of significant tension in Nigeria's downstream sector, marked by a legal battle over the authority to issue import licences, and a reported clash between the NMDPRA and OGFZA over which agency has regulatory authority for petroleum operations within free zones, specifically citing the example of the Dangote Refinery.

3. Comparative Analysis: Ghana's Unified Free Zone Model

3.1 Establishment and Legal Framework of the Ghana Free Zones Authority

Ghana's free zone programme was established on 31 August 1995 through the promulgation of the Free Zone Act, 1995 (Act 504), which created the legal and institutional architecture for promoting economic development through the establishment of export processing zones. The Ghana Free Zones Authority (GFZA) was established as the regulatory body responsible for facilitating the setting up of free zones and regulating activities within those zones.

The GFZA is governed by a nine-member Board chaired by the Minister of Trade and Industry, with eight other members appointed by the President in consultation with the Council of State, including at least two women. The Board's functions, as enumerated in Section 3 of Act 504, include granting licences to applicants, assisting applicants by providing services for obtaining other relevant licences and permits, examining and recommending for approval agreements relating to free zone development, monitoring activities and performance of free zone developers and enterprises, ensuring compliance with the Act and other relevant laws, and registering and keeping records of programmes within free zones.

The GFZA was designed to improve the processing and manufacturing of goods through the formation of Export Processing Zones to boost commercial and service activities at sea and airport areas, and to make Ghana accessible to potential investors who have the freedom to use free zones as focal points to produce goods and services for foreign markets.

3.2 The Dedicated Oil and Gas Department: Institutional Innovation

A distinctive feature of Ghana's free zone regulatory model is the establishment of a dedicated Oil and Gas Department within the GFZA in 2019 (Free Zones Authority, 2019). The department was created in accordance with the Petroleum (Local Content and Local Participation) Regulations 2013, L.I. 2204, which obligates players in the upstream petroleum sector to utilise the services of Ghanaian companies and individuals (Petroleum Regulations, 2013). The Oil and Gas Department is responsible for promoting participation of local and foreign sector companies in the Free Zones scheme.

The department serves a central coordinating function: it acts as a central wing for the activities of all oil and gas free zones enterprises by streamlining trade documentation and enhancing business processes, with the rationale of reducing costs, increasing efficiency, and projecting business results for all stakeholders in the Free Zones. The department facilitates Public-Private Partnership investments and joint ventures between foreign and indigenous companies in the oil and gas sector.

3.3 Collaboration Framework with Sector Regulators

A critical institutional feature of Ghana's model is the formalised collaboration between the GFZA Oil and Gas Department and other regulatory agencies. The department receives and processes applications from new or existing clients in the oil and gas industry intending to set up and operate in the Free Zones enclave, and assists clients with authorisation and licensing through collaboration with other government agencies. The department also conducts regular inspections of companies' premises to ensure compliance.

The Petroleum (Local Content and Local Participation) Regulations 2013 provide the substantive framework for local content requirements (Senoo, et al., 2018). The purpose of these Regulations includes promoting the maximisation of value-addition and job creation through the use of local expertise, goods and services, businesses and financing in the petroleum industry value chain; developing local capacities through education, skills transfer, technology transfer and research and development programmes; and creating petroleum and related supportive industries that will sustain economic development.

The Regulations mandate that a non-indigenous Ghanaian company which intends to provide goods or services in the petroleum sector shall incorporate a joint venture company with an indigenous Ghanaian company with at least ten percent equity participation. An indigenous Ghanaian company is defined as one that has at least 50 percent of its equity owned by a citizen of Ghana and has Ghanaian citizens holding at least 80 percent of executive and senior management positions and 100 percent of non-managerial and other positions.

3.4 Licensing Regime and Incentives

The GFZA operates a single licensing regime for free zone enterprises, with application processing expected to be completed within 28 working days. License categories include Developer, Manufacturing, Service, and Commercial, with varying fees: Developer license fee of US$5,000 (renewal US$4,000), Manufacturing enterprise fee of US$3,000 (renewal US$2,500), Service enterprise fee of US$4,000 (renewal US$3,000), and Commercial enterprise fee of US$10,000 (renewal US$5,000) (National Petroleum Authority Act, 2005).

The incentives offered to free zone enterprises include both monetary and non-monetary benefits. Monetary incentives include 100 percent exemption from payment of direct and indirect duties and levies on all imports for production and exports; 100 percent exemption from payment of income tax on profits for 10 years (which shall not exceed 8 percent thereafter); and total exemption from payment of withholding taxes on dividends arising out of free zone investments. The programme has contributed export revenue averaging USD 1.6 billion annually and created over 30,000 direct jobs and about 500,000 indirect jobs across sectors including agro-processing, textiles and garments, electronics, and logistics services.

Non-monetary incentives include no import licensing requirements, minimal customs formalities, 100 percent ownership of shares by any investor (foreign or national), no restrictions on repatriation of dividends or net profits, and permission to operate foreign currency accounts with banks in Ghana. At least 70 percent of annual production of goods and services must be exported, with up to 30 percent authorised for sale in the local market. Free zone investments are also guaranteed against nationalisation and expropriation.

Crucially, under Section 42(1) of the National Petroleum Authority Act, 2005 (Act 691), a licensed free zone developer or enterprise licensed under the Free Zone Act, 1995 (Act 504) shall, for purposes of refining and storage of petroleum products after licensing under the Act, be eligible to enjoy the same incentives offered by the Free Zone Board within the petroleum downstream industry as approved by the Board and specified in the licence (National Petroleum Authority Act, 2005). This provision ensures that petroleum companies in free zones benefit from the unified incentive regime without separate regulatory contestation.

3.5 Ghana's Approach to Free Zone Regulation in the Petroleum Sector

A comparison of Ghana's approach with Nigeria's fragmented model reveals several important distinctions:
Ghana's model demonstrates that a unified free zone authority can effectively accommodate specialised petroleum sector regulation through internal departmental structures and formalised inter-agency collaboration, without creating a separate regulatory body for oil and gas free zones.

Jurisdiction	Free Zone Regulator	Oil & Gas Regulation	Sector Coordination	Licensing	Investor Certainty
Ghana	Single authority (GFZA)	Integrated within GFZA through a dedicated Oil and Gas Department	Collaborative through institutionalised arrangements with the Petroleum Commission, Ghana Ports and Harbours Authority (GPHA), and other agencies	Single GFZA licence	Clear and predictable regulatory pathway
Nigeria	Fragmented (NEPZA and OGFZA)	Separate free zone regulator (OGFZA) alongside the sector regulator (NMDPRA)	Fragmented and often adversarial, characterised by jurisdictional disputes and conflicting regulatory directives	Multiple approvals from different regulatory agencies	Regulatory uncertainty arising from overlapping statutory mandates

4. Comparative Analysis: Tanzania's Centralised Model

4.1 Establishment and Evolution of the Export Processing Zones Authority

Tanzania's free zone programme commenced with the enactment of the Export Processing Zones (EPZ) Act of 2002, which established the legal framework for promoting investment in the manufacturing sector primarily for export purposes, with the objective of promoting global competitiveness and ultimately boosting the country's economy. The Export Processing Zones Authority (EPZA) was established in 2006 following an amendment of the EPZ Act of 2002, to oversee the implementation of the EPZ programme (TISEZA, 2006).

In 2011, EPZA's responsibilities were expanded to enable the Authority to oversee the Special Economic Zones (SEZ) Programme, following the revision of the EPZ and SEZ laws of 2011, which made the EPZ part of the SEZ programme. The Special Economic Zones Act of 2006 was enacted to encourage investment in various sectors for domestic and foreign export. The implementation of the SEZ programme officially began in 2011 after the EPZ and SEZ laws were amended and the SEZ regulations were enacted (EPZA, 2002).

EPZA Board Composition: The EPZA Board reflected a multi-sectoral governance approach, comprising the Minister responsible for Industries as Chairman, the Attorney General, the Permanent Secretaries of the Ministries responsible for Finance, Energy, Water, and Local Authorities, the Executive Secretary of the Planning Commission, the Commissioner-General of the Tanzania Revenue Authority, the Commissioner of Lands, the Chairman of the Tanzania Private Sector Foundation, and the President of the Tanzania Chamber of Commerce, Industry, and Agriculture . The Director-General of EPZA served as Secretary of the Board (EPZA, 2002).

4.2 EPZA Functions and One-Stop Service Centre

EPZA was mandated to perform a comprehensive range of functions critical to the development and operation of EPZs and SEZs. These included acquiring land for investment and owning Special Economic Zones in Tanzania's mainland, developing EPZ and SEZ infrastructure, issuing EPZ and SEZ investment licences, providing business services to EPZ and SEZ investors before and after obtaining licences, and promoting investment opportunities within Special Economic Zones.

The Authority functioned as a One-Stop Service Centre for all prospective and existing investors. This meant that instead of navigating multiple government ministries, departments, and agencies for various permits, licences, and approvals, investors could initiate and process almost all requirements through a single point of contact (EPZA, 2002). The Authority facilitated investors in obtaining factory space or serviced land, company registration, administrative procedures for tax incentives, obtaining visas and work permits, and logistics for clearing and forwarding of merchandise at ports. The EPZA was mandated to issue EPZ and SEZ licences. Significantly, these licences were synonymous with the business licences issued by Local Government Authorities and other Regulatory Authorities. Once an investor obtained the SEZ licence, no other licence was required except for highly regulated industries such as food and drugs. This single-licence regime eliminated duplicative regulatory requirements and reduced compliance burdens for investors.

The EPZA's objectives included creating and expanding foreign exchange earnings, attracting transfer of new technology, promoting investment for export-led industrialisation, creating employment and developing skilled labour, fostering linkages of the local economy with the international market, promoting processing of local raw materials for export (value addition), and enhancing international competitiveness (Luhwago, 2025).

4.3 Incentives Under the EPZ Framework

Tanzania offered a comprehensive package of fiscal and operational incentives to investors in EPZs, designed to make the country competitive with other global investment destinations. These incentives included:
Fiscal Incentives: Investors operating in EPZs were granted a 10-year Corporate Tax holiday, with a 25% tax rate for the subsequent ten years. A 10-year withholding tax holiday on dividends to non-residents was also provided. Additionally, investors enjoyed duty and VAT exemption on raw materials, machinery, equipment and other inputs; stamp duty exemption; 100% investment deduction on capital expenditure within 20 years; and exemption from local government taxes and levies for goods and services produced or purchased in the EPZ.
Operational Incentives: EPZ investors benefited from exemption from foreign exchange controls or restrictions on operations within the EPZ; exemption from pre-shipment inspection requirements; on-site customs inspection of goods in lieu of off-port inspection; access to high-quality infrastructure; and provision of temporary visas at the point of entry for key technical, management, and training staff for up to 30 days. Investors were also allowed to sell up to 20-30% of total production into the domestic market, subject to applicable duties and taxes.

4.4 Challenges of the Fragmented Pre-2025 Framework

Despite the benefits of the EPZ programme, Tanzania's pre-2025 framework exhibited significant challenges arising from institutional fragmentation. The Export Processing Zones Authority (EPZA) was responsible for managing the SEZ programme. However, the Tanzania Investment Centre (TIC), established in 1997, operated as a one-stop-shop providing incentives for domestic and foreign investment into Tanzania. The National Development Centre (NDC) had a mandate to promote a resource-based industrialisation model encompassing agro-processing, industrial parks, and economic corridors. The Small Industries Development Organisation (SIDO) had a mandate to promote small-scale industries (UNCTAD Investment Policy Monitor, 2025).

This institutional landscape created significant areas of overlap between the packages of incentives offered by EPZA and those offered by TIC, NDC, and SIDO. These problems were clearly recognised by EPZA in its 2019-24 Strategic Plan, which noted that "in many cases, operations in SEZs are impacted by laws, regulations, guidelines and procedures other than those governing SEZs" (Charter Cities Institute, 2024). This resulted in "notable challenges encountered during the implementation process" related to synchronising priorities among ministries, departments, and agencies, and in aligning the legal framework for development of SEZs. The plan called for "a single dedicated SEZ law that will harmonise all other laws at national and regional level" and result in "clarity, predictability and consistence of the law enforcement and will improve the attractiveness of the SEZ programs to investors" (TISEZA, 2025).

Research by the SOAS Anti-Corruption Evidence programme has further noted that the governance of Tanzania's Export Promotion Zones and Special Economic Zones was made difficult by regulatory inconsistencies, and that existing tax incentives created avenues for rent seeking (SOAS Anti-Corruption Evidence, 2025).

4.5 The 2025 Reform: Consolidation into TISEZA

On 1 July 2025, the United Republic of Tanzania adopted the Investment and Special Economic Zones Act (No. 6 of 2025), introducing significant reforms to the previous legal and institutional frameworks. (Investment and Special Economic Zones Act, 2025) The Act consolidated the functions of the Tanzania Investment Centre (TIC), previously established under the Tanzania Investment Act, 2022, and the Export Processing Zones Authority (EPZA), established under the Export Processing Zones Act, 2002 and the Special Economic Zones Act, 2006. This consolidation created the Tanzania Investment and Special Economic Zones Authority (TISEZA) as a single, unified apex body.

Key features of the reform included:

1. TISEZA was established as an autonomous entity with perpetual succession, serving as the principal agency for coordinating, promoting, facilitating and enabling investment in Tanzania, and acting as a one-stop centre for investors. The Authority was explicitly designed to be the first and primary point of contact for all investors interested in Tanzania. The consolidation eliminated previous overlaps in mandates and ensured that both general investments and those within special economic zones were handled under one unified authority.
2. The Act mandated the creation of an integrated electronic system to link all relevant authorities for licences, permits, approvals and consents. This technology-driven approach aimed to improve transparency and efficiency, ensuring timely support for manufacturers requiring precise coordination of multiple regulatory approvals.
3. The Act provided unified fiscal and non-fiscal incentives for licensed investors in special economic zones, such as exemptions from certain customs duties, value added tax (VAT), income tax and local government levies. The 2025 Act brought all such incentives under a single, harmonised regulatory framework, moving beyond the fragmented regime where the 2002 and 2006 Acts applied only to EPZ and SEZ operators.
4. TISEZA was empowered to establish special economic zones for priority sectors, including industrial parks, EPZs, free trade zones, free ports, tourism clusters, agricultural zones and science and technology parks Unlike the 2006 SEZ Act, which was limited in scope, and the 2002 and 2022 Acts, which lacked provisions for defining priority zones, the 2025 Act expanded and formalised the mandate for priority sector development.
5. The Act repealed the Tanzania Investment Act, 2022; the Export Processing Zones Act, 2002; and the Special Economic Zones Act, 2006, with transitional provisions for continuity. The earlier Acts functioned independently, leading to overlapping jurisdictions and fragmented institutional structures.

4.6 Lessons for Nigeria from Tanzania's Experience

Tanzania's journey from a fragmented regulatory framework to a consolidated, unified model offers several valuable lessons for Nigeria:

1. Institutional Consolidation Eliminates Overlapping Jurisdictions. Tanzania recognised that the coexistence of TIC, EPZA, and other agencies created "overlapping jurisdictions and fragmented institutional structures". The solution was the consolidation of these functions into a single authority,

TISEZA. This directly parallels Nigeria's situation where NEPZA, OGFZA, and NMDPRA operate with overlapping mandates over free zone and petroleum operations. Nigeria could consider consolidating NEPZA and OGFZA, or at minimum, establishing clear statutory coordination mechanisms.

2. A Single License Regime Reduces Bureaucratic Burdens. Under Tanzania's EPZA framework, the SEZ license was synonymous with business licences from other authorities, and no additional licences were required except for highly regulated industries. Nigeria's current requirement for OGFZA permits and NMDPRA licences creates duplicative compliance burdens for investors. A single licensing regime under a unified authority, with coordination with sector regulators for technical matters, would significantly enhance the ease of doing business.
3. One-Stop Service Centres Enhance Investor Confidence. Tanzania's EPZA functioned as a One-Stop Service Centre for all investment-related procedures, including company registration, visa and work permit processing, customs clearance, and tax incentive applications. Nigeria's fragmented approach undermines the "one-stop-shop" principle that is fundamental to the free zone concept. The consolidation of services under a single authority, as Ghana has done with GFZA and Tanzania has now achieved with TISEZA, would restore investor confidence.
4. Recognising and Addressing Fragmentation is the First Step. Tanzania explicitly acknowledged in its 2019-24 Strategic Plan that operations in SEZs were "impacted by laws, regulations, guidelines and procedures other than those governing SEZs". This honest recognition of regulatory inconsistency paved the way for comprehensive reform. Nigeria's Senate Committee has already acknowledged the problem through its June 2026 retreat; the next step is legislative action.
5. Consolidation Must Be Comprehensive. Tanzania's 2025 Act did not merely merge institutions; it repealed the fragmented legislation (TIC Act, EPZ Act, SEZ Act) and established a single, comprehensive legal framework. Nigeria should consider similarly repealing or substantially amending the OGFZA Act and clarifying the PIA's application to free zones, rather than merely attempting to coordinate between existing institutions.
6. Strategic Investor Categories Enhance Targeted Development. Tanzania introduced clear investment thresholds (USD 50,000 for local investors, USD 500,000 for foreign investors, with strategic investor status at USD 50 million and above) and negotiated incentives for strategic investments. Nigeria could develop similar differentiated incentives to attract priority investments in the petroleum sector.

5. Recommendations

5.1 Legislative Recommendations

5.1.1 Clarifying Amendment to the Petroleum Industry Act

The National Assembly should amend the Petroleum Industry Act to expressly include free zones within the NMDPRA's regulatory jurisdiction. This can be achieved by inserting a new section (e.g., Section 319) providing that the Authority's regulatory powers extend to all midstream and downstream petroleum operations conducted within any free zone, export processing zone, special economic zone, or any other designated area within the territorial boundaries of the Federal Republic of Nigeria. The amendment should further provide that nothing in the Oil and Gas Export Free Zones Act or any other enactment shall be construed to limit, exclude, or otherwise affect the Authority's jurisdiction over petroleum operations.

This legislative clarification would resolve the interpretive ambiguity that has generated the jurisdictional conflict, as the Petroleum Industry Act does not expressly mention free zones, neither including nor excluding them from NMDPRA's regulatory jurisdiction. The amendment would align with Section 309 of the PIA, which provides that where any other enactment is inconsistent with the PIA, the provisions of the PIA shall prevail.

5.1.2 Corresponding Amendment to the OGFZA Act

The OGFZA Act should be amended to expressly limit the Authority's mandate to free zone administration, including land allocation, infrastructure development, customs facilitation, and export incentives, while divesting it of all powers related to the technical and commercial regulation of petroleum operations. This approach would allow OGFZA to concentrate on its core competence while eliminating the regulatory overlap that has generated inter-agency rivalry and legislative duplicity.

5.1.3 Express Repeal of Inconsistent Provisions

The National Assembly should amend Section 309 of the PIA to explicitly name the specific provisions of the OGFZA Act that are inconsistent and therefore void. This would remove any interpretive uncertainty about which provisions of the OGFZA Act survive the PIA. The repeal should specifically address Sections 5(2) and 8 of the OGFZA Act insofar as they confer regulatory authority over petroleum operations within free zones.

5.2 Institutional Recommendations

5.2.1 Consolidation into a Single Free Zone Authority

Following Tanzania's example, Nigeria should consider consolidating NEPZA and OGFZA into a single Nigeria Free Zones Authority. Tanzania's Investment and Special Economic Zones Act (No. 6 of 2025) consolidated the functions of the Tanzania Investment Centre and the Export Processing Zones Authority into the Tanzania Investment and Special Economic Zones Authority (TISEZA). The consolidation was driven by recognition that the earlier Acts functioned independently, leading to overlapping jurisdictions and fragmented institutional structures.

As the World Bank and other development institutions have observed, "The most common co-ordination problems exist in the implementation of the many elements of an SEZ programme" and require institutions with vastly different objectives and incentives to work toward a common goal. The creation of multiple, overlapping SEZ regimes, as seen in Nigeria with NEPZA and OGFZA, has led to "significant confusion and uncertainty on the part of investors".

5.2.2 Establishment of a Statutory Joint Technical Working Group

Pending the consolidation of the two authorities, the National Assembly should establish by statute a Joint Technical Working Group comprising representatives of NMDPRA, OGFZA, Nigeria Customs Service, Nigerian Navy, and the Ministry of Petroleum Resources. The Working Group should be mandated to: develop and maintain a Joint Vessel Clearance Protocol; establish a single window for import/export authorisations for free zone petroleum operations; and resolve operational disputes within a specified timeframe. This institutional mechanism would operationalise the consultation mandate under Section 48 of the PIA.

5.3 Administrative Recommendations

5.3.1 One-Stop Service Centre

Nigeria should adopt Tanzania's one-stop service centre model, which provides investors with a single point of contact for business setup, customs documentation, work permits, labour relations, and aftercare services. Tanzania's TISEZA operates a digitally integrated One-Stop Facilitation Centre that collocates over 15 government agencies, including the revenue authority, immigration services, and environmental regulators. This approach has been recognised as essential to protecting the "one-stop-shop" principle that guides successful free zones globally.

5.3.2 Transparent Investor Charter

The National Assembly should mandate the publication of a transparent investor charter specifying application timelines, fee structures, regulatory pathways, and dispute resolution mechanisms. As the OGFZA Managing Director has observed, "If Nigeria is to become Africa's foremost energy and industrial hub, Free Zone investors must be allowed to enjoy the one-stop-shop principle which is being practiced in all successful Free Zones across the globe". Such charters would provide investors with the regulatory certainty needed to drive growth in the petroleum sector.

6. Conclusion

The jurisdictional conflict between the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA) and the Oil and Gas Free Zones Authority (OGFZA) represents a significant impediment to the effective regulation of petroleum operations within Nigeria's free zones. The conflict, centred on the importation of feedstocks and the exportation of petroleum products from the Dangote Industries Free Zone, has generated operational uncertainty, duplicative compliance costs, and risks to national energy security and investor confidence.

The comparative analysis of Ghana's unified free zone model and Tanzania's centralised model offers valuable lessons for Nigeria. Ghana's establishment of a dedicated Oil and Gas Department within the Ghana Free Zones Authority, which collaborates with sector regulators including the Petroleum Commission and National Petroleum Authority, demonstrates that institutional integration and formalised coordination can eliminate jurisdictional ambiguity. Tanzania's consolidation of its investment promotion and free zone functions into the Tanzania Investment and Special Economic Zones Authority (TISEZA) demonstrates the benefits of a single, unified authority in eliminating "overlapping jurisdictions and fragmented institutional structures".

Author Contributions: All authors contributed to this research.

Funding: This study received no funding.

Conflict of Interest: The authors declare no conflict of interest.

Informed Consent Statement/Ethics Approval: Not applicable.

Declaration of Generative AI and AI-assisted Technologies: This study has not used any generative AI tools or technologies in the preparation of this manuscript.

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