

**NOTABLE DIFFERENCES BETWEEN THE COPYRIGHT ACT CAP C28 LFN 2004
AND THE COPYRIGHT ACT AS AMENDED**

The Copyright Act, 2004 was first enacted in 1988 to make provisions, *inter alia*, for the protection of creative works and the remedy and penalty for the infringement thereof. Sequel to the phenomenal growth in the creative industry, it became imperative to amend the Copyright Act. This has led to the enactment of the Copyright Act, 2022 (which repealed the 2004 Act) to enhance the protection of the rights of copyright owners and impose more reasonable penalties in cases of copyright infringement. We present herewith a comprehensive analysis comparing the Copyright Act of 2004 with the Copyright Act of 2022 and showing the notable differences as outlined in the table below:

S/N	COPYRIGHT ACT 2004	COPYRIGHT ACT 2022
1. Objectives and Application of the Act.	The 2004 Act does not state the Objectives and Application.	The 2022 Act provides for Objectives and Application under section 1(a) - (d) .
2. Meaning of Copy	Section 51 of the 2004 Act defines Copy to means a reproduction in written form in the form of a recording or cinematograph film or in any other material form so however that an object shall not be taken to be a copy of an architectural work unless the object is a building or model.	Under Section 108 of the 2022 Act Copy means a reproduction in any form including a digital copy. By this definition, this gives protection and recognition to digital creative works especially online content creation.
3. Works Eligible for Copyright.	Inclusion of cinematograph films as works eligible for copyright. SECTION 1(1)(d)	Replacement of cinematograph films with Audiovisual works as works eligible for copyright. This appears to be more encompassing than erstwhile cinematograph films. SECTION 2 (1) (d)
4. Ineligibility for Copyright.	Works ineligible for copyright was not provided.	Works ineligible for Copyright is provided. They include: <ul style="list-style-type: none"> ➤ Ideas, procedures, processes, formats, systems, methods of operation, concepts, principles, discoveries or mere data.

		<ul style="list-style-type: none"> ➤ Official texts of a legislative or administrative nature as well as any official translations, except their compilations; and ➤ Official state symbols and insignia, including flags, coat-of-arms, anthems, and banknote designs. <p>SECTION 3</p>
5. Formality for Eligibility of Copyright.	There was a condition for eligibility of copyright works i.e., if sufficient effort has been expended on making the work to give it an original character etc. SECTION 1 (2) (a)(b), (3)	There is no formality for eligibility of copyright works. SECTION 4
6. General Nature of Copyright.	This is provided for under <i>Section 6 of the Act</i> and the channel of communication of all the works provided by this Section to the Public was through the loudspeaker or any other similar devices. SECTION 6 (vii)	This is provided for under <i>Sections 9 to 13 of the Act</i> and the channel of communication of all the works provided by these Sections to the Public is through Wire or Wireless Means. SECTION 9 (i)
7. Nature of Copyright in Artistic Work.	This is provided for in <i>Section 6 (b) of the Act</i> but the broadcast and communication of artistic work was not made available to the public. SECTION 6 (b)	This is provided for in <i>Section 10 of the Act</i> and it made provision for the communication and broadcast of artistic work to the Public and it is made available to the Public through Wire or Wireless Means. SECTION 10 (d) (e) (f)
8. Nature of Copyright in Broadcast.	This is provided for in Section 8 of the Act but the right of fixation of broadcast was not provided. SECTION 8	This is provided for in Section 13 of the Act and also broadened the nature of copyright in broadcast by including the right of fixation of the broadcast. SECTION 13 (1) (d)(e)(f)(g) Cable operators who merely retransmit the broadcasts of broadcasting organizations are precluded from enjoying exclusive rights in copyright in broadcast. This was added to protect copyright in broadcast. SECTION 13 (3)

<p>9. Author’s Moral Rights</p>	<p>The Author’s Moral Rights are perpetual, inalienable and Imprescriptible. S. 12 (2)</p>	<p>The Author’s Moral Rights are not transmissible during the life time of the author but can be transmissible upon the death of the author (testamentary disposition) or by operation of law. SECTION 14 (3) (a) (b)</p>
<p>10. Right to Remuneration for Broadcasting of Sound Recordings.</p>	<p>No such provision</p>	<p>The performer and owner of copyright of sound recording that is published for commercial purposes is entitled to equitable remuneration for any broadcast of the said sound. SECTION 15</p>
<p>11. Commencement of Rights.</p>	<p>Not Provided.</p>	<p>Copyright commences when the work is created or made. SECTION 18</p>
<p>12. Scope of Infringement of Copyright</p>	<p>Copyright is infringed by any person who without the license or authorization of the owner of the copyright does or causes any other person to do an act, the doing of which is controlled by copyright. SECTION 15</p> <p>Where any work in which copyright subsists, or a reproduction of any such works, is comprised in the archives stored in the National Archives established under the National Archives Act or the public records of a State, being records for the storage or custody of which provision is made by law, the copyright in the work is not infringed by the making or supplying to any person</p>	<p>Copyright is infringed by any person who without the authorization of the owner of the copyright does or causes any person to do an act which constitutes a violation of the exclusive rights conferred under the Act. SECTION 36</p> <p>The doing of any of the acts referred to in this section shall be in respect of the whole or a substantial part of the work either in its original form or in any form recognizably derived from the original. SECTION 36 (2). This is added to this section.</p> <p>Not provided</p>

	of any reproduction of the work in pursuance of that Act or law. SECTION 15 (2)	
13. Duration of Copyrights	It was provided for in the First Schedule.	The duration of copyright are as follows: <ul style="list-style-type: none"> ➤ Literary, musical and artistic works: 70 years after the end of the year in which the author dies. ➤ Works of government, State authorities and international bodies: 50 years after the end of the year in which the work was first made available to the public or 50 years after the work was created, if not made available to the public within that time. ➤ Audiovisual works and photographs: 50 years after the end of the year in which the work was first made available to the public with the consent of the author or 50 years after the work was created, if not made available to the public within that time. ➤ Sound recordings: 50 years after the end of the year in which the recording was first made available to the public with the consent of the author or 50 years after the work was created, if not made available to the public within that time. ➤ Broadcasts: 50 years after the end of the year in which the broadcast first took place. SECTION 19
14. General Exception to Copyright	This was provided in the Second Schedule.	This is provided for in Section 20 of the Act but was expanded. SECTION 20
15. Special Exception in respect of Sound	This was provided in the Third Schedule.	There is no difference in the special exceptions in respect of sound recordings of musical works in the Nigeria Copyright Act 2004 and the Amended

<p>Recordings of Musical Works</p>		<p>Act. It was only imported into the Act and in Section 27. SECTION 27</p>
<p>16. First Ownership of Copyright</p>	<p>This is provided under Section 10 but was not explicit enough.</p>	<p>This was provided explicitly that where a person in the absence of an agreement to the contrary, creates a work under a contract for services, or in the course of employment by a government, a ministry, department or agency of a government or a prescribed international or inter-governmental organization, the copyright in that work shall vest in that government, ministry, department, agency, prescribed international or inter-governmental organization. SECTION 28 (2)</p>
<p>17. Conversion Rights.</p>	<p>All infringing copies of any work in which copyright subsists, or of any substantial part thereof, and all plates, master tapes, machines, equipment or contrivances used, or intended to be used for the production of such infringing copies, shall be deemed to be the property of the owner, assignee or exclusive licensee, as the case may be, of the copyright, who accordingly may take proceedings for the recovery of the possession thereof or in respect of the conversion thereof. SECTION 18</p>	<p>Not provided.</p>
<p>18. Ownership of Copyright in Collective Works.</p>	<p>Not provided.</p>	<p>Except as otherwise provided by agreement, copyright in a collective work shall vest in the person on whose initiative or direction the work was created and the authors of the works incorporated in a collective work shall have the right to exploit their works independent of the right in the collective work. SECTION 29</p>

<p>19. Assignment and License</p>	<p>This is provided for in Section 11 of the Act but ownership of a material in which a work is embodied was not provided. SECTION 11</p>	<p>Ownership of a material in which a work is embodied shall not confer ownership of copyright in the work. This was added. SECTION 30 (7)</p>
<p>20. Special Exceptions for Blind, Visually impaired or otherwise Print Disabled Persons.</p>	<p>Not provided.</p>	<p>This Section allows authorized entities to reproduce works in an accessible format for the benefit of blind, visually impaired or other disabled persons. This innovation is a protection of persons with disability. It provides that notwithstanding the provisions of any other section of this Act, an authorized entity may, without the permission of the owner of copyright in a work, make or procure an accessible format copy of a work of copyright in a work, make or procure an accessible format copy of a work or subject matter and supply the copy to beneficiary persons by any means et al. SECTION 26.</p>
<p>21. Special Provisions for Archives, Libraries, Museums and Galleries</p>	<p>Not provided.</p>	<p>Archives, libraries, museums and galleries may for non-commercial purposes make and distribute copies of works protected under this Act as part of their ordinary activities. SECTION 25</p>
<p>22. Acts for Purposes of Instruction or Examination</p>	<p>Not provided</p>	<p>Copyright in a literary, musical or artistic work is not infringed by its being copied in the course of instruction or of preparation for instruction, provided the copying is done giving or receiving instruction and is not by means of a reprographic process. Copyright in a sound recording, audiovisual work, broadcast or cable program is not infringed by its being copied in the course of instruction or of preparation for instruction at a non-profit educational institution or of preparation for instruction, provided the copying is</p>

		done by and used for the instruction by a person giving or receiving instruction. SECTION 21 (1) (2)
23. Recording of Broadcasts by Educational Establishments	Not provided	Subject to subsection (2), the recording of a broadcast or cable program or a copy of such a recording by or on behalf of an educational establishment for educational purposes of that establishment shall not infringe the copyright in the broadcast or cable program or in any work included in it. SECTION 22 (1) (2)
24. Offences by Bodies Corporate	This was provided in Section 22 but an Order by the Court that a body corporate convicted of an offence under the Act to forfeit its assets and liabilities was not provided.	This is provided in Section 46 of the Act. But an Order by the Court that a body corporate convicted of an offence under the Act to forfeit its assets and liabilities was provided. It provides that where a body corporate is convicted of an offence under this Act, the court may order that its assets and properties be forfeited unless the body corporate proves to the satisfaction of the court that such assets were not proceeds of the offence for which the body corporate was convicted. SECTION 46 (4)
25. Order for Inspection and Seizure	Any person who knowingly gives false information under this section of this Act, is guilty of an offence and liable on conviction to a fine of #1,000 SECTION 25 (2)	Any person who knowingly gives false information under this section commits an offence and is liable on conviction to a fine of at least #100,000 or imprisonment for a term of at least one year or both. SECTION 38 (2)
26. Compulsory License to Produce and Publish Translation.	Not provided.	Any qualified person may, for the purpose of teaching, scholarship or research, apply to the Commission for a license to produce and publish a translation of a literary work, which has been published in printed or analogous forms of reputation. SECTION 31 (1-8)
27. Anti-piracy Measures	Any person who sells, rents, hires, or offers for sale, rental or hire, any work in contravention of the prescription made under subsection (1), commits an	Any person who sells, rents, hires, or offers for sale, rental or hire, any work in contravention of the prescription made under subsection (1), commits an offence and is liable on conviction to a fine of at

	<p>offence and is liable on conviction to a fine not exceeding #100,000 or imprisonment for a term not exceeding 12 months or to both such fine and imprisonment. SECTION 21 (2)</p> <p>Any person who without the permission of the Commission imports into Nigeria or has in his possession, any machine, instrument or other contrivance intended to be used for the production of anti-piracy device commits an offence and is liable on conviction to a fine not exceeding #500, 000 or imprisonment for a term of not exceeding five years or both. SECTION 21 (3)</p> <p>Any person who without the permission of the Commission reproduces or counterfeits, any anti-piracy device prescribed under this section commits an offence and is liable on conviction to a fine not exceeding #50,000 or imprisonment for a term not exceeding five years or both. SECTION 21 (4)</p> <p>Not provided.</p>	<p>least #500,000 or imprisonment for a term at least three years or both. SECTION 49 (2)</p> <p>Any person who without the permission of the Commission imports into Nigeria or has in his possession, any machine, instrument or other contrivance intended to be used for the production of anti-piracy device commits an offence and is liable on conviction to a fine of at least #1, 000, 000 or imprisonment for a term of at least five years or both. SECTION 49 (3)</p> <p>Any person who without the permission of the Commission reproduces or counterfeits, any anti-piracy device prescribed under this section commits an offence and is liable on conviction to a fine of at least #500,000 or imprisonment for a term of at least five years or both. SECTION 49 (4)</p> <p>Any person who without the permission of the Commission, is in possession of any anti-piracy device prescribed under this section, unless he proves to the satisfaction of the court that he did not know and had no reason to believe that</p>
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		such device was a prescribed anti-piracy device, commits an offence and is liable on conviction to a fine of at least #100,000 or imprisonment for a term of at least one year or both. SECTION 49 (5)
28. Penalties for making False Entries	Any person who fails to keep a register required under section 14 of this Act or makes or causes to be made a false entry in such register or produces or tenders, or causes to be produced or tendered as evidence any such entry or writing, knowing the same to be false is guilty of an offence under this section and liable on conviction to a fine not exceeding #10,000. SECTION 23	No such provision
29. License for Broadcasting Organizations.	This is provided for in the Fourth Schedule.	This is provided in Section 33 that a broadcasting organization in Nigeria may apply to the Nigerian Copyright Commission for a license to produce and publish the translation of the work referred to in Section 31 of the Act or any text incorporated in audio-visual works, prepared and published solely for the purpose of systematic instructional activities in non-commercial activities. SECTION 33
30. Compulsory License for Public Interest.	Not provided.	Notwithstanding the provisions of this Act, the Commission may authorize the use of a work by any person for the purpose of rectifying the abuse of a dominant market position or to promote public interest. SECTION 35
31. Action for Infringement (Arbitration)	This is provided for in Section 16 but it does not provide for arbitration. SECTION 16	This expressly provided for Arbitration. It provides that Any disputes arising from the exercise of a right under this Act, may be subject to arbitration and may be resolved by any means agreed to by the parties to the dispute.

		SECTION 37 (7)
32. Forfeiture of Infringing Copies	Not provided.	Where a person has an infringing copy of a work in his possession, custody, or control in the course of business or has in his possession, custody or control an article specifically designed or adapted for making copies of a particular copyright work, knowing or having reason to believe that it has been or is to be used to make infringing copies, the owner of the copyright in the work may apply to the court for an order or article be forfeited to him or any other person or destroy or otherwise dealt with as the court may deem fit. SECTION 40
33. Aiding and Procuring Copyright Offence	Not provided.	Any person who aids or procures another person to commit an offence under this Act is guilty of an offence and shall be liable on conviction to the same punishment as prescribed under this Act for the commission of the main offence. SECTION 45
34. Circumvention of Technological Protection Measures.	Not provided	Subject to the provisions of part 11 of this Act, no person shall knowingly circumvent a technological protection measure that effectively protects access to a work protected under this Act and no person shall manufacture, import, sell, offer for sale, provide, or otherwise traffic in any technology, product, service or device. SECTION 50
35. Falsification, Alteration or Removal of Rights Management Information.	Not provided	A person shall not knowingly and with the intent to induce, enable, facilitate, or conceal infringement, provide rights management information that is false. SECTION 51
36. Actions for Circumvention of Technological Protection Measures and Rights	Not provided.	A person whose right is violated under sections 50 or 51 of this Act may institute an action before a court of competent jurisdiction to seek redress for damages, accounts or injunctions as are available to a plaintiff in any similar proceedings

Management Information		in respect of infringement of other proprietary rights. SECTION 52 (1-7)
37. Notice to Take Down	Not provided	This Section gives right to the Nigerian Copyright Commission to block any site for infringement. It provides that the owner of copyright in a work, in respect of which copyright has been infringed, may issue notice of the infringement to the relevant service provider requesting the service provider to take down or disable access to any infringing content or link to the content, hosted on its system or network. SECTION 54.
38. Take Down of Infringing Content	Not provided.	A service provider, upon receiving notice of infringement under section 54 of this Act shall promptly notify the subscribers responsible for the content for which the notice relates informing him of the content of the notice, and shall expeditiously take down or disable access to the infringing content or links to such content hosted on its system or network and, thereafter, notify the owner of the copyright accordingly. SECTION 55 (1-6)
39. Procedure for Suspension of Accounts of Repeat Infringers	Not provided.	A service provider, upon receiving repeated notifications of infringements for a particular account shall promptly send a warning to the subscriber that has been identified, informing him that another notification will lead to suspension of the account and requiring the subscriber to confirm the receipt of the warning. SECTION 56 (1-3)
40. Misrepresentation	Not provided	A person who knowingly misrepresents under this section, that material or activity is infringing or material or activity was removed or disabled by mistake or misidentification is liable in damages for injuries by the person as result of the service provider relying on such misrepresentation. SECTION 57

<p>41. Information Domiciled in System or Networks at Directions of Users.</p>	<p>Not provided</p>	<p>Except as otherwise provided in this Act, a service provider shall not be liable for monetary relief for infringement of copyright or other subject matter by reason of the storage at the direction of a user of material that resides on a system or network controlled or operated by or for the service provider. SECTION 58 (a-e)</p>
<p>42. Information Location Tools</p>	<p>Not provided</p>	<p>Except as otherwise provided in this Act, a service provider shall not be liable for monetary relief for infringement of copyright or other subject matter by reason of the provider referring or linking users to an online location containing infringing material or infringing activity by using information location tools, including a directory, index, reference, pointer, or hypertext link. SECTION 59 (a-c)</p>
<p>43. Identification of Infringer.</p>	<p>Not provided</p>	<p>An owner of copyright or other subject matter under this Act or his agent may apply to the court for an order to a service provider to identify alleged infringer in accordance with this section. SECTION 60 (1-3)</p>
<p>44. Blocking Access to Online Content.</p>	<p>Not provided.</p>	<p>Notwithstanding the provisions of any other law, the Commission may directly or with the assistance of any other person block or disable access to any content, link or website hosted on a system or network, which it reasonably believes to infringe copyright under this Act. SECTION 61</p>
<p>45. Performer's Rights.</p>	<p>Performer's right was limited in scope in this Act. SECTION 26</p>	<p>Performer's right is wide in scope as it includes more rights of the performer. An example of the new innovations is that performers are entitled to share in any payment received by a party who arranges for the fixation of audiovisual work in respect of a broadcast or communication to the public of the fixed performance. SECTION 63 (1-3)</p>

46. Protected Performance.	Not provided.	The rights granted to a performer under this Act shall apply in respect of any performance if on the date of the performance, at least one of the performers is a citizen of, or habitually resident in, Nigeria or the performance takes place or is first fixed in Nigeria or in a country which is a party to an obligation in a treaty or other international agreement to which Nigeria is a party. SECTION 64
47. Presumption of Consent.	Not provided	In the absence of express agreement to the contrary, a performer's consent to the broadcasting of his performance shall be deemed to include his consent to an authorized rebroadcasting of his performance, the fixation of his of the performance for broadcasting purposes and the reproduction for broadcasting purposes of such fixation. SECTION 65
48. Moral Rights of Performance	Not provided	A performer shall have the right to be identified as the performer in connection with any use of his performance or the fixation and object, and prevent any distortion, mutilation or other derogatory action in relation where such action will be or is prejudicial to his honour or reputation. SECTION 66 (1-3)
49. Collective Performances	Not provided	This Section provides that copyright in a collective work vest in the person on whose initiative or directive the work was made. It provides that where several performers as a group take part in the same performance, it shall suffice, if the consent required under section 65 of this Act, is given by any person in charge of the group and any payment for the use of the performance may, unless otherwise stipulated, be made to such person and, subject to any contract between them, be

		divided equally among all the performers. SECTION 67
50. Exceptions to Performer's Rights	Not provided	Where a performer consents to the inclusion of his performance or a visual or audio, visual fixation, section 65 of this Act shall cease to apply in respect of the performance. SECTION 68 (1-3)
51. Transfer of Performer's Rights in Audio-visual Fixations.	Not provided	A performer who has authorized the fixation of his performance in an audio-visual work shall, in the absence of any agreement to the contrary, be deemed to have granted to the person by whom the arrangement for such fixation is made, the exclusive rights under section 63 (1) of this Act. SECTION 69 (1-3)
52. Criminal Liability in respect of Infringement of Performer's Right.	Individual offenders upon conviction are liable to a fine not exceeding #10,000. In the case of a body corporate, to a fine of #50,000 In all other cases, to a fine of #100 for each copy dealt with in contravention or to imprisonment for twelve months or to both such fine and imprisonment. A court before which an offence under this section is tried shall order that the recording or any other part thereof be delivered to the performer. SECTION 30	This Section increased punishment for infringement on copyright and equally creates new criminal liability for making works available to the public for commercial purposes. Individual offenders upon conviction are liable to a fine of at least #100,000 or imprisonment for a term of at least one year or both. In the case of a corporate, to a fine of at least #2,000,000. A court before which an offence under this section is tried, may order that the infringing or offending article be delivered to the Commission. SECTION 76 (1-3)

<p>53. Functions and Powers of the Commission</p>	<p>Limited in scope. SECTION 34 (3)</p>	<p>Wider in scope. SECTION 78</p>
<p>54. Tenure of Office.</p>	<p>Not provided</p>	<p>The chairman and other members of the Board who are not ex-officio members shall hold office for a term of four years in the first instance and may be re-appointed for a further term of four years and no more. SECTION 80</p>
<p>55. Cessation of Membership.</p>	<p>Not provided</p>	<p>Notwithstanding the provisions of section 78 of this Act, a member of the Board shall cease to hold office as a member where he resigns his appointment as a member of the Board by notice under his hand addressed to the president or becomes bankrupt or of unsound mind etc. SECTION 81</p>
<p>56. Removal of the Chairman or any Member of the Board of the Commission</p>	<p>Not provided</p>	<p>Where it appears that the Chairman or any member of the Board, other than an ex-officio member, should be removed from office on the grounds of misconduct or inability to perform the functions of his office, the Board shall make recommendation through the minister to the President for approval. SECTION 82</p>
<p>57. Appointment of the Director-General and other Staff of the Commission</p>	<p>This was provided in Section 36 but the qualification of the Director-General was not provided.</p>	<p>This is provided for in Section 83 but it added the qualification of the Director-General. It provides that the Director-General shall be a person with proven knowledge of copyright with at least 15 years cognate experience in copyright practice and administration SECTION 83 (2)</p>
<p>58. Criminal Liability in</p>	<p>The liability of a corporate body if convicted was #500,000</p>	<p>The liability of a corporate body upon conviction is #2,000,000 SECTION 76 (2) (b)</p>

respect of Infringement of Expression of Folklore.	SECTION 33 (2) (b)	
59. Removal of the Director-General, Chairman and other Members of the Board.	Not provided	The Director-General, Chairman or any member of the Board may be removed from office by the president on grounds of misconduct or inability to perform the functions of his office or where the president is satisfied that it is in the interest of the Commission and the public to do so. SECTION 84
60. Appointment of other Staff of the Commission	Not provided	The Commission shall have power to appoint such other staff as it may determine and to pay its staff such remuneration and allowances as it may determine. SECTION 85
61. Copyright Officers.	A person who obstructs a copyright inspector in the performance of his duties is guilty of an offence and liable on conviction to a fine not exceeding #500 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment. SECTION 38 (4)	A person who prevents the arrest of any person by a copyright Officer or rescues any person so arrested commits an offence and is liable on conviction to a fine not more than #100,000 or imprisonment for a term of at least one year or both. SECTION 86 (3) (d)
62. Registration of Works.	Not provided	The commission shall establish and maintain a Register of Works (in this Act referred to as “the Register”) SECTION 87 (1-7)
63. Collective Management Organisations	The Act provided for “Collective Society” SECTION 39 (1) Any person or group who performs the functions of a collective society without the approval of the Commission is guilty upon conviction to a fine of #1,000 on the first conviction and for any other	The Act provides for “Collective Management Society” S. 88 (1) Any person or group of persons who performs the duties of Collective Management Society (CMO) without the approval of the Commission is guilty upon conviction to a fine of at least #1,000,000 or imprisonment for a term of at least five years or both SECTION 88 (5) (a)

	<p>subsequent conviction to a fine of #2000 or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.</p> <p>SECTION 39 (5)</p> <p>Where the contravention is by a body corporate, it shall be guilty of an offence and liable on conviction to a fine of #10,000 on the first conviction and #2,000 for each day on which the offence continues.</p> <p>SECTION 39 (6)</p>	<p>Where the contravention is by a body corporate, it shall be guilty of an offence and liable on conviction to a fine of at least #5,000,000.</p> <p>Notwithstanding the provisions of this Act or any other law, a Collective Management Organisation (CMO) may issue licences permitting the use of works of owners of copyright who are not members of the Collective Management Organisation (CMO).</p> <p>SECTION 88 (9)</p>
<p>64. Dispute Resolution Panel</p>	<p>Not provided</p>	<p>The Commission may constitute a Dispute Resolution Panel (in this Act referred to as “the Panel”) to resolve any dispute arising from payment of royalties, terms of a licence or any matter in respect of which a determination by the Commission is required under this Act.</p> <p>SECTION 90 (1-6)</p>
<p>65. Establishment of Fund for the Commission</p>	<p>Not provided</p>	<p>The Commission shall establish and maintain a fund which shall be applied towards the promotion of the objectives specified in this Act. And there shall be paid and credited to the Fund established under subsection 1 government statutory allocations and grants as may be provided by the Government of the Federation or appropriated by the National Assembly for payment into the Fund of the Commission.</p> <p>SECTION 91</p>
<p>66. Expenditure of the Commission</p>	<p>Not provided</p>	<p>The Commission shall apply the Fund established under this Act to perform its statutory functions under this Act and</p>

		development activities in the capital projects of the Commission; pay salaries, allowances and other benefits of officers of the Commission; maintain properties acquired or vested in the Commission; and undertake any other activity in connection with the objects of this Act. SECTION 92
67. Annual Estimates, Accounts and Audit.	Not provided	The Commission shall not later than 30 th September of each year, submit to the Board for approval its estimates of income and expenditure for the next financial year. SECTION 93 (1-3)
68. Annual Report	Not provided	The Commission shall submit its annual report to the Board, which shall include information on the activities of the Commission for the previous year and a copy of the audited accounts of the omission for the previous year. SECTION 94
69. Borrowing and Investment Powers of the Commission	Not provided	The Commission may, in accordance with the financial regulations prescribed by government, borrow by way of loan or overdraft from any source, any specified amount of money required by the Commission for its obligations and functions under this Act. SECTION 95
70. Power to accept Gifts.	Not provided	The Commission may accept gift of land, money or other property upon such terms and conditions, if any, as may be specified by the person or organization making the gift. The Commission shall not accept any gift where the conditions attached by the person or organization making the gift are inconsistent with the functions and objectives of the Commission. SECTION 96
71. Restriction on Execution against Property of the Commission	In any action or suit against the Commission, no execution or attachment or process in the nature thereof shall be issued against the Commission.	In any action or suit against the Commission, no execution or attachment of process shall be issued against the Commission, unless prior to such execution, at least three months' notice of

	SECTION 49	the intention to execute or attach has been given to the Commission. SECTION 100 (1-2)
72. Indemnity	Not provided	A member of the Board, Director-General or staff of the Commission shall be indemnified out of the assets of the Commission against any proceedings brought against him in his capacity as a member of the Board, Director-General, officer or employee of the Commission, where the act complained of is not beyond his powers. SECTION 101
73. Avoidance of Conflict of Interest.	Not provided	A Board member, the Director-General or any other officer of the Commission shall treat as confidential any information which came to his knowledge in the exercise of this power or is obtained by him in the ordinary course of his duty as a member of the Board, Director-General or officer of the Commission. SECTION 102
74. Service of Documents.	Documents can be served on the Director-General of the Commission or delivering it to the office of the Commission. SECTION 48	Documents can be served on the Director-General of the Commission or delivering it to the head office of the Commission. SECTION 105
75. Reciprocal Extension of Protection	Where any country is a party to a treaty or other international agreement to which Nigeria is also a party and the Minister is satisfied that the country in question provides for protection of copyright in works which are protected under this Act, the Minister may by order in the Federal Gazette extend the application of this Act in respect of any or all of the works referred in this Act. SECTION 41	Not provided.