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Chapter 3

2026 MID-YEAR NIGERIA MINING SECTOR REPORT

1.0 INTRODUCTION

Nigeria's solid minerals sector enters the second half of 2026 at a defining juncture as the 2016 Mining Roadmap has formally concluded its ten-year mandate. Revenues have grown fivefold in three years. Domestic processing capacity is materialising at scale. Yet the gap between policy ambition and industrial execution remains the sector's most consequential challenge. Tope Adebayo LP's Energy and Natural Resources Team (our "ENR Team") provides an assessment of the mining sector's trajectory from December 2025 through June 2026. We update the key activities tracked in our 2025 End-of-Year Report and situate Nigeria's performance within a global comparative framework. In addition to the data and facts provided, our commentary and analysis are included to give you better insights into the sector and a projection for H2 2026.

2.1. Q1 2026 Growth Data

Nigeria's overall economy expanded by 3.89% in real terms in Q1 2026. The Mining and Quarrying sector grew nominally by 13.92% year-on-year, with Quarrying and Other Minerals recording 14.55% nominal growth, the second-highest sub-component after petroleum.[1] The data indicates that while growth remains uneven and commodity-specific, the broader trajectory points towards increasing resilience, with sustained expansion likely to depend on continued investment, improved geological data, infrastructure development, and the successful implementation of ongoing sector reforms. The nominal growth observed in Q1 2026 suggests a degree of stabilisation in extraction activity. However, the 2016 Roadmap's flagship target of raising mining's share of GDP to 10% by 2026 is yet to be realised. Against a production forecast of 309 million tonnes for 2026, Nigeria's actual output trajectories suggest the sector will fall materially short of the $27 billion GDP contribution originally envisioned.[2] Nigeria's mineral production grew from approximately 97 million tonnes in 2019 to around 196 million tonnes in 2022, with forecasts projecting continued growth toward 309 million tonnes before the end of 2026, representing material progress, though still below Roadmap targets.

2.2. Solid Minerals Revenue Remitted to the Federation Account

In the first quarter of 2026, Nigeria's solid minerals sector maintained its strong growth trajectory, with the Ministry of Solid Minerals Development generating N15.62 billion in revenue between January and March.[3] The Q1 performance builds on a sustained upward trend in sector revenues, which rose from approximately N16 billion in 2023 to N38 billion in 2024 and N68.1 billion in 2025 (a 79.2% year-on-year increase). This is driven in part by higher annual service fees for mineral titles, stricter enforcement of payment obligations, and the transfer of royalty administration to the Nigeria Revenue Service, underscoring the growing contribution of the mining sector to Nigeria's economic diversification agenda.

1 Nigeria Records 3.89% GDP Growth in Q1 2026 — NBS. Available at: https://www.channelstv.com/2026/05/25/nigerias-gdp-grows-by-3-89-in-q1-2026-nbs/ (accessed 19 June 2026).

2 "The Role of Nigeria's Critical Minerals in the Global Energy Transition." Available at: https://www.verivafrica.com/insights/the-role-of-nigerias-critical-minerals-in-the-global-energy-transition (accessed 19 June 2026).

3 "Solid Minerals Ministry Rakes In N15.6bn Revenue in Q1, 2026" available at https://www.thisdaylive.com/2026/05/14/solid-minerals-mi nistry-rakes-in-n15-6bn-revenue-in-q1-2026/; accessed on 22 June 2026

2.3. The Effect of the New Tax Regime

The Nigeria Tax Act 2025 (NTA), signed into law by President Tinubu on 26 June 2025, affects the mining sector as it came into force on 1 January 2026, with some of the most consequential fiscal developments for mining operators since the Nigerian Minerals and Mining Act 2007 (NMMA). The NTA introduced significant upward revisions to mineral royalty rates. Some examples include: gold concentrate rose from 3% to 15%; lithium ore moved from 3% to 10%; coal increased from 3% to 7.5%; and for minerals not specifically listed, a standardised default rate of 10% now applies, replacing the previously varied rates across unlisted mineral categories.[4]

A critical administrative development effective 1 January 2026 is the transfer of royalty collection from the Ministry of Solid Minerals Development (MSMD) to the Nigeria Revenue Service (NRS). This was confirmed in a joint statement by the MSMD and NRS on 2 April 2026.[5] The shift centralises mineral royalty assessment under the broader tax administration framework, introducing monthly self-assessment filing obligations[6] and financial penalties for non-compliance, including interest at prevailing monetary policy rates.[7]

The removal of the three-year production-stage tax holiday,[8] which has been replaced by the Economic Development Tax Credit (EDT Credit),[9] significantly raises the cost of capital for early-stage mining projects. The EDT Credit is only accessible above a N10 billion capital expenditure threshold, effectively excluding small and medium-scale operators from the primary fiscal incentive available under the new regime.

4 Ministry of Mines and Steel Development, Reviewed Royalty Rates for Minerals Produced in Nigeria, 2022; Eighth Schedule to NTA.

5 NRS Takes Over Minerals Royalties Collection from Mining. Available at: https://leadership.ng/nrs-takes-over-minerals-royalties-collection-from-mining/ (accessed 19 June 2026).

6 S. 20, Nigeria Tax Administration Act 2025 (NTAA).

7 S. 123, NTAA.

8 S. 196(e) of the NTA repeals the Industrial Development (Income Tax Relief) Act (IDITRA) and replaces the Pioneer Status Incentive (PSI) with the Economic Development Tax Credit (EDTC).

9 S. 177 of the NTA.

3.1. Considering The ETCM Framework Beyond the 2016 Roadmap Era

As outlined in our 2025 End-of-Year Report, the 2016 Mining Roadmap concludes its ten-year horizon in 2025. Therefore, the Federal Government has unveiled the Energy Transition and Critical Minerals (ETCM) Roadmap as the sector's successor strategic framework to recalibrate Nigeria's mining ambitions toward the global energy transition value chain.

The ETCM Roadmap was designed to complement the Ministry's 7-Point Agenda and align Nigeria's mining strategy with frameworks within the continent, including the African Critical Minerals Strategy and the African Mining Vision. The World Bank, a key technical partner, has emphasised that the global energy transition could increase demand for minerals such as lithium, cobalt, and rare earth elements by up to 500% by 2050.[10] Nigeria's mineral endowment is not in question. What remains unresolved is whether the structural and governance conditions exist to convert deposits of lithium, tin, niobium, tantalum,manganese, iron ore, etc., into bankable, investment-ready assets that global supply chains can rely on. This trend still needs to be closely monitored within the sector.

3.2. Update on the ETCM Roadmap Strategic Pillars

In our 2025 End-of-Year Report, we discussed the formal unveiling of the ETCM Roadmap, which aims to achieve the following:

- Attract ETCM supply chain investment: from exploration to beneficiation and processing across the critical minerals value chain.

[10] "Mineral Production to Soar as Demand for Clean Energy Increases." Available at: https://www.worldbank.org/en/news/press-release/2020/05/11/mineral-production-to-soar-as-demand-for-clean-energy-increases ; accessed on 19 June 2026

- Build enabling infrastructure: power, transport, and skills workforce required for domestic value addition.
- Strengthen ESG governance: environmental compliance, artisanal miner formalisation, equitable community benefit-sharing.
- Licensing to support the value chain: no mining licence to be issued without a domestic processing plan under the National Integrated Minerals Processing Strategy (NIMPS) policy.

As of mid-2026, the roadmap remains the operative strategic framework; the licensing condition requiring domestic processing plans has been applied to new applications, though enforcement consistency across existing licence holders remains uneven; investment in infrastructure is beginning to flow through the N1 trillion 2026 budget allocation to the sector, but disbursement pace remains a critical variable. The commissioning of the Nasarawa lithium plant and other domestic processing facilities represents the first tangible proof points of the commitment to beneficiation. They remain isolated milestones as we look forward to continued execution.

3.3. 2016 Roadmap Assessment Scorecard

Our assessment indicates that implementation of the 2016 Mining Roadmap has produced mixed results. While value addition has advanced significantly, supported by major processing investments announced between 2025 and 2026, progress on legal and institutional reform is ongoing, with key legislative amendments still pending. Geological data development has improved but requires further consolidation to enhance investor confidence. Security enforcement against illegal mining has intensified, although structural challenges persist, and despite revised Community Development Agreement guidelines, implementation remains uneven. Overall, the sector has made meaningful progress, but achieving the Roadmap's long-term objectives will depend on completing foundational reforms, strengthening institutions, and translating policy momentum into sustained, investment-ready outcomes.

4.1. Update on Proposed Legislations

In the 2025 End-of-Year Report, we reported on the legislative reforms that have commenced in the solid minerals sector. Nigeria's National Assembly has maintained an intensive legislative agenda since then. Progress has been mixed, and the sector continues to operate principally under the Nigerian Minerals and Mining Act 2007.

4.2. 1The 12 Bills to Reposition the Mining Sector

In our 2025 End-of-Year Report, we reported that the House of Representatives had commenced deliberations on 12 bills designed to address core gaps in Nigeria's solid minerals governance architecture, targeting legal reforms, regulatory streamlining, institutional strengthening, and human capital development. As of mid-2026, the most current update available is that all twelve bills have been committed to the House Committee on Solid Minerals Development for the Committee stage and public hearing.[11] The Committee is expected to review stakeholder submissions, produce a Committee Report, and lay it before the House before the bills can advance to third reading and passage. Legislative progress, therefore, remains at an intermediate stage.

[11] Reps Push for Coal Revival with New Bill. Available at: https://guardian.ng/news/reps-push-for-coal-revival-with-new-bill/ (accessed 22 June 2026).

4.3. Tracking Other Legislative Reforms (as at June 2026)

Legislation	Status	Update / Significance
Solid Minerals Host Communities Development Commission Bill	No material legislative advancement publicly recorded since the September 2025 public hearing. The Bill remains under legislative consideration.	The proposed framework for community benefit-sharing remains under consideration. Questions surrounding its interaction with the Community Development Agreement (CDA) regime under the Nigerian Minerals and Mining Act continue to be unresolved, leaving investors without additional legislative clarity.
Nigeria Mines Rangers Service (Establishment) Bill (SB 235)	No material change since passage by the Senate. The Bill is still at the Committee stage at the House of Representatives.	The proposal to establish a dedicated mining security agency remains pending. Consequently, the existing Mines Marshals and other security institutions continue to provide mining enforcement pending legislative resolution of the Bill.
Nigerian Minerals and Mining Act (Amendment) Bill (HB 2276)	No significant publicly reported progression beyond committee consideration. The amendment process remains ongoing.	The anticipated reforms to licensing administration, State participation, and institutional responsibilities remain under legislative review. As a result, the existing framework under the Nigerian Minerals and Mining Act 2007 continues to govern the sector.

The NMRS Bill has passed the Senate but reportedly faces opposition from the executive branch.[12] Until a final resolution is reached, whether through Presidential assent, return to the National Assembly, or the alternative of amending the Nigeria Security & Civil Defence Corps (NSCDC) Act, the enforcement framework against illegal mining will remain fragmented across the Mining Marshals, NSCDC Special Mines Surveillance Task Force, and state-level action. Clarity on this mandate is a prerequisite for effective enforcement.

[12] Minister, NSCDC, others Oppose Bill to Establish Special Security Outfit for Mining Sites. Available at: https://www.premiumtimesng.com/news/top-news/752634-minister-nscdc-others-oppose-bill-to-establish-special-security-outfit-for-mining-sites.html (accessed 21 June 2026)

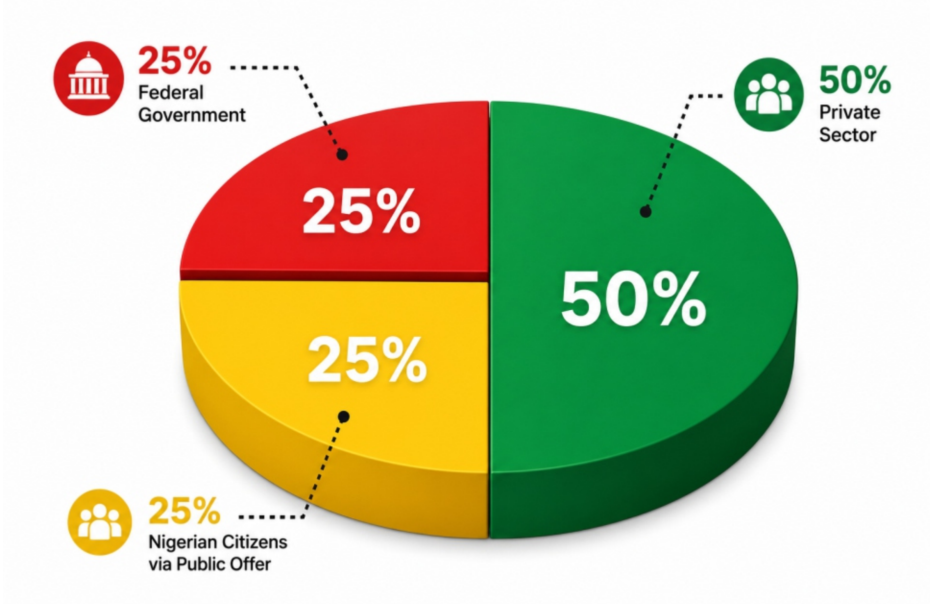
5.1. Moving the Nigerian Solid Minerals Company from Skeleton to Engine

In our 2025 End-of-Year Report, we noted that the Nigerian Solid Minerals Company (NSMC), formally launched at a Ministerial Retreat in Abuja in July 2025, has progressed from its early-stage establishment to a visible presence in international deal-making. Its trajectory is an important institutional development that mirrors investment promotion and strategic market engagement, as shown below:

- February 2026 — Imonitie participates at Mining Indaba 2026 in Cape Town, addressing a session on "Can Africa balance resource nationalism with investment certainty?" This signals the NSMC's intent to engage directly with global capital markets.

- June 2026 — Imonitie represents the Minister at the AFNIS 2026 pre-summit press briefing,[13] announcing that Nigeria has attracted $3 billion in solid minerals investment in three years.

The NSMC's proposed ownership structure of 50% private sector, 25% Federal Government, 25% Nigerian citizens via public offer mirrors the structure of successful African mining champions such as the Industrial Development Corporation, South Africa. However, the NSMC's ability to crowd in private capital will depend critically on its demonstrated operational independence, the speed of the equity offer, and its first visible joint-venture execution.



[13] Nigeria Secures $3bn Solid Minerals Investment Inflow. Available at: https://punchng.com/nigeria-secures-3bn-solid-minerals-investment-inflow/ (accessed 22 June 2026)

6.1. Processing Milestones: Gold Refining & Lithium Plants

Nigeria's most visible industrial mining achievement in the period under review is the commissioning of domestic gold refining and the near-completion of large-scale lithium processing infrastructure, which is tangible evidence that the value-addition policy is generating outcomes beyond the headlines.

6.2. Milestones in Gold Value Chain Processing

- A high-purity gold refinery in Lagos was operational in January 2026 as the first domestic gold refining facility of commercial scale.[14] Three additional refineries at various stages of development.[15]
- On the sidelines of the Future Minerals Forum (FMF) in Riyadh, Nigeria and Saudi Arabia moved to formalise a landmark partnership. Both ministers agreed that the joint working group would develop a draft MOU based on previous engagements, covering gold traceability, ESG standards, and mine-pit remediation.[16]

6.3. Lithium Processing Investment

- $600m Lithium Plant in Nasarawa State: A Canmax/Jiangxi Jiuling Joint Venture, the 66,000-tonne-capacity plant has been described by the Minister as a “game changer” for the battery-minerals value chain. According to the Minister, the plant is ready for commissioning.
- Other facilities slated for commissioning and operations soon.

[14] "Gold, Lithium Plants Position Nigeria as Africa's Minerals Supply Hub." Available at: https://fmino.gov.ng/gold-lithium-plants-position-nigeria-as-africas-minerals-supply-hub-alake/ (accessed 19 June 2026).

[15] Ibid.

[16] Ibid.

7.1. Technology, Law & Subnational Action for Enforcement

Illegal mining has been a persistent socio-economic challenge in Nigeria, for which the estimated losses exceed $9 billion annually, representing 80% of mining revenue.[17] The period under review has seen a significant escalation in enforcement technology, legislative action, and subnational response. Nevertheless, the structural drivers that sustain illegal mining remain largely unaddressed.[18]

- We look forward to the deployment of the N2.5 billion FEC-approved satellite surveillance system for real-time mining site monitoring, as the surveillance systems were procured in 2025.[19]
- In January 2026, the Economic and Financial Crimes Commission (EFCC) and the National Space Research and Development Agency (NASRDA) sign a cooperation agreement deploying space-based surveillance technology to support the investigation of illegal mining, among other crimes.[20]
- In March 2026, Cross River State Governor Otu issues an Executive Order banning illegal mining across the State with immediate effect, mandating 24-hour surveillance and exempting only federally licensed operators.[21]

17 Reps Panel: Nigeria Loses $9bn Yearly to Illegal Mining. Available at: https://www.thecable.ng/reps-panel-nigeria-loses-9bn-yearly-to-illegal-mining/(accessed 19 June 2026).

18 Some of these include the absence of viable livelihood alternatives in communities with minerals; weak regulation of artisanal and small-scale miners; inadequate systems of enforcement; and the absence of a functional mineral traceability system that would impose supply chain accountability on off-takers and exporters.

19 FEC Approves N2.5bn to Procure Satellite Gadget to Combat Illegal Mining. Available at: https://nairametrics.com/2025/03/03/fec-approves-n2-5-billion-to-procure-satellite-gadget-to-combat-illegal-mining/(accessed 19 June 2026).

20 24 NASRDA, EFCC Join Forces to Deploy Geospatial Intelligence Against Crime. Available at: https://central.nasrda.gov.ng/nasrda-efcc-join-forces-to-deploy-geospatial-intelligence-against-crime/(accessed 19 June 2026).

21 Gov Otu Bans Illegal Mining, Orders 24-Hour Surveillance. Available at: https://news.crossriverstate.gov.ng/gov-otu-bans-illegal-mining-orders-24-hour-surveillance/(accessed 19 June 2026).

8.1. $3 Billion and the Pursuit of Bankable Projects

The disclosure at the AFNIS 2026 pre-summit briefing on 17 June 2026 that Nigeria has attracted $3 billion in solid minerals investment under the current administration is the sector's headline investment figure. The composition of this figure, covering lithium processing, gold refining, steel, and rare earths, reflects a genuine diversification of investor interest.

9.1. Tope Adebayo LP's Energy & Natural Resources Webinar on Mining

In April 2026, Tope Adebayo LP convened a webinar titled "Transforming the Solid Minerals Sector for Global Competitiveness and Domestic Prosperity," bringing together industry stakeholders from the Federal Government, Mining Operators, and our ENR Team to assess ongoing reforms and the sector's investment outlook. Discussions highlighted the efforts of the Minister for Solid Minerals Development and persistent challenges relating to geological data, infrastructure, security, access to finance, and regulatory coordination. Participants emphasised that sustained implementation, stronger institutions, and improved investor confidence will be critical to translating Nigeria's mineral potential into long-term economic value.[22]

9.2. AFNIS 2026 (23–25 June 2026)

The 5th edition of the African Natural Resources and Energy Investment Summit (AFNIS) was held at the State House Conference Centre, Abuja, from 23–25 June 2026 under the theme "One Africa, One Resource Vision." This event represents a significant convening in the sector's annual calendar. The Minister for Solid Minerals Development stated that AFNIS has evolved into "one of Africa's leading platforms for dialogue, investment and policy engagement."[23] Core International, co-organisers of the event, reported that the four prior AFNIS editions collectively secured over $600 million in confirmed deals.[24] We await the reports concerning AFNIS 2026.

[22] Full webinar replay available at: https://youtu.be/6q4vUyBb6LI

[23] Federal Ministry of Information, "AFNIS 2026 Moving to Implementation Stage." Available at: https://fmino.gov.ng/afnis-2026-moving-to-implementation-stage-will-shape-africas-future-policy-investment-decisions-dr-alake/(accessed 19 June 2026).

[24] "AFNIS Attracts $600m Investments in Four Years..." Available at: https://www.thisdaylive.com/2026/06/19/afnis-attracts-600m-investments-in-four-years-alake-seeks-end-to-raw-mineral-exports/(accessed 19 June 2026).

10.1. Nigeria in the Global Critical Minerals Race

A benchmark against peer jurisdictions highlights both the scale of Nigeria's opportunity and the structural reforms required to realise it. As of mid-2026, competition for critical minerals investment continues to intensify as governments race to secure resilient supply chains and expand domestic processing capacity. At the same time, global refining remains highly concentrated, limiting market access for new entrants and narrowing the window for emerging producers to secure long-term offtake agreements. The most recent global industry data show that refining of key critical minerals, including lithium, graphite, rare earth elements, cobalt, nickel, and copper, is overwhelmingly concentrated in a handful of countries, with China maintaining a dominant position across most value chains and Indonesia leading in nickel production.[25] This concentration reinforces the strategic imperative for Nigeria to move beyond mineral extraction towards domestic processing, value addition, and competitive integration into global critical minerals supply chains.

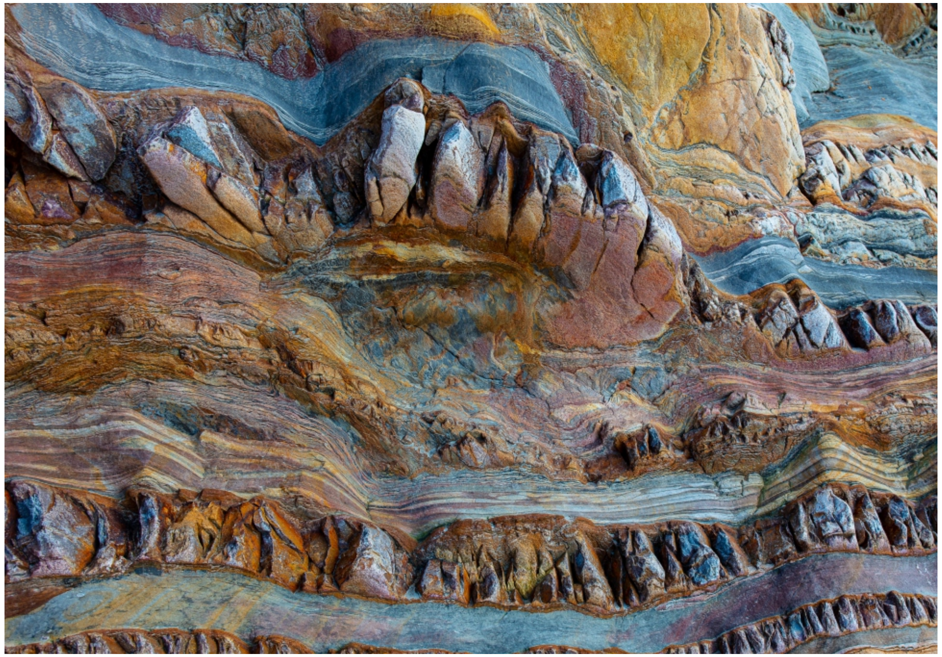
[25] IEA, "Critical Minerals — Topics." Available at: https://www.iea.org/topics/critical-minerals (accessed 19 June 2026).

11.1. Structural Constraints that the Current Reform Has Not Yet Resolved

- **Infrastructure Deficit:** Inadequate power and transport links continue to render many geological deposits economically non-viable. The N1 trillion 2026 budget allocation for solid minerals,[26] if effectively deployed, could begin to address mining corridor infrastructure, as intended. President Tinubu signed the bill extending the implementation period for the 2025 budget from March 31, 2026, to June 30, 2026.

- **EDT Credit Accessibility Gap:** The NTA's EDT Credit, which is the primary incentive replacing the three-year tax holiday, requires a minimum N10 billion capex threshold.[27] This structurally excludes domestic small and medium-scale operators from the sector's principal fiscal incentive, concentrating the benefit in large foreign-capitalised projects and potentially undermining indigenisation objectives.

- **Geological Data Gaps:** Despite the Presidential directive consolidating geological data under the NGSA,[28] the quality, depth, and public accessibility of geoscience datasets remain below international comparator standards. This could lead investors making risk-capital decisions in Nigeria to face elevated data uncertainty relative to other jurisdictions.



[26] Solid Minerals Diversification: FG Earmarks Extra N1 Trillion for Exploration, Surveys. Available at: https://fmino.gov.ng/solid-minerals-diversification-fg-earmarks-extra-n1-trillion-for-exploration-surveys/(accessed 19 June 2026).

[27] S. 177 of the NTA.

[28] Tinubu Orders Consolidation of Geological Data to Boost Mining Sector. Available at: https://punchng.com/tinubu-orders-consolidation-of-geological-data-to-boost-mining-sector/ (accessed 19 June 2026).

12.1. The Execution Test

The second half of 2026 will be defined not by the announcement of more policies but by the conversion of existing commitments into operational realities, functioning institutions, and enacted legislation. It is obvious to critical stakeholders that Nigeria has accumulated a substantial policy endowment; the missing link is execution discipline.

- **NSMC First JV Execution:** The NSMC must complete its first visible joint-venture arrangement to transition from institutional intent to a proven vehicle. The Japan–NSMC arrangement from TICAD 9[29] is the most advanced bilateral opportunity.
- **Passage of the NMMA Amendment Bill:** The passage of the Nigerian Minerals and Mining Bill amendment to modernise licensing, digitise regulatory procedures, and clarify Federal–State roles will greatly improve investor confidence in H2 2026.
- **600m Nasarawa Plant Commissioning:** The Canmax/Jiangxi Jiuling 66,000-tonne lithium processing plant should become operational in H2 2026, providing Nigeria's clearest proof-of-concept for a beneficiation-focused industrialisation.
- **AFNIS 2026 Deal Conversion:** AFNIS 2026 (23–25 June, Abuja) successfully convened government, investors, financiers, and industry stakeholders, generating significant investment interest and commercial discussions. The focus must now shift from announcements to execution, with deliberate follow-up on commitments, structured engagement between parties, and sustained institutional coordination for bankable projects, executed transactions, and long-term investments.
- **EDT Credit Review for SMEs:** A review of the EDT Credit threshold should be conducted, with a view to introducing a tiered incentive structure accessible to smaller domestic operators, preventing the new fiscal regime from inadvertently concentrating capital in foreign-funded mega projects alone.

29 Nigeria, Japan Align Mining Plans at TICAD. Available at: https://sweetcrudereports.com/nigeria-japan-align-mining-plans-at-ticad-9-2/(accessed 23 June 2026).

13.0 CONCLUSION

Nigeria enters H2 2026 with the strongest institutional framework for mining sector development in its post-independence history; even though the system is not perfect, there is some good work in progress. Available data indicate that revenue is growing, processing capacity is increasing, and international partnerships are deepening. What the sector now requires is not more policy, but an investor friendly outlook by regulators, as well as consistency and predictability in policy implementation. The 2026 N1 trillion budget allocation for the solid minerals sector is an unprecedented fiscal commitment, but capital alone will not deliver transformation. Without disciplined planning and strict adherence to expenditure priorities, the allocation risks being absorbed by administrative overhead and fragmented disbursements with little structural impact. The critical test lies in prioritising three foundational areas: infrastructure development; full operationalisation of consolidated geological data under the Nigerian Geological Survey Agency; and the commercial activation of the Nigerian Solid Minerals Company as a deal-executing institution. These are not aspirational targets, but the preconditions for converting potential into bankable, producing projects as global investors are watching for policy implementation and regulatory stability.

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