CREST CHRONICLES

... A quarterly publication of THE LAW CREST LLP

Volume 2, Issue 2
June 28, 2013

SOCIAL MEDIA AND THE EMPLOYMENT RELATIONSHIP: MANAGING THE MIX.

Inside this issue:

The employment relationship is like any other contractual arrangement which is governed by law and the terms agreed freely between both parties. However, the difference between the employment contract and other types of contractual engagements is the fact that the employment contract is a living contract meaning that it is dynamic and more often than not affected by factors other than legislations. Such factors include social changes, demographic changes, technological advancement and to some extent religion. The dynamic nature of the employment relationship is something it shares in common with languages be it English, French, German, Flemish or Spanish.

The living nature of both concepts mean that over time both concepts have evolved from their original format and they will keep evolving as society evolves. In truth the employment relationship today takes into cognizance newer concepts like reasonable adjustment for people with disabilities, gender equality, work life balance, home working and flexible working to mention but a few.

Some years ago, the concept of flexible working or home working was totally unheard of. However, due to technological advancement and to a large extent social change, these forms of employment relationships are now part of the mainstream employment contracts. Consequently, these days there is hardly any organization that has only **atypical** employment (9-5) contracts governing the employment relationship.

The fact that social changes and trends do in reality affect the employment relationship both in a positive and negative way makes it imperative that the mix is handled properly and the positives harnessed.
This article will therefore look at the new social trend impacting the employment relationship and how best the mix can be managed.

Social Media and the Employment Relationship

In the past two or three decades there has been an appreciable increase in computer literacy as well as an upsurge in the number of available social media channels and concomitantly, an upsurge in their use. Employers and employees alike have exploited the very many benefits that social media channels like Facebook, twitter and LinkedIn have to offer. Social media makes constant contact and instant communication with business and personal contacts easier than ever. While the apparent positives that social media has contributed to employers and employees are quite apparent, it also has its drawbacks in the context of the employment relationship. This is more so when viewed against the backdrop of a recent research that clearly indicate that employees spend a minimum of three hours during working hours a week on social media.

It has been argued that restricting the use of social media via official resources does not solve the problem as there are different hand held devices that are not only easily within reach, but also affordable and not subject to the control of employers. Generally, what employees do on their own time is their own business but, when employees conduct either "on or off the clock" negatively impacts the employer's organization, it becomes the employer's business.

Employers have the right to know if employees are doing the job they are paid to do; they have a right to protect their assets, their investment, their reputation and brand, and they have a duty to provide a safe and harassment-free working environment.
Nowhere is the conflict between the employer's right to manage and the employee's right to privacy more apparent than in the use of social media like Facebook, Twitter and LinkedIn. It has become a fundamental way of communicating and perhaps the modern way of doing business.
However, this also comes with its very own unique challenges. Some of the potential conflict areas are examined below.

Potential areas of conflict

Employee disclosing potentially confidential information on social media

This is where employees disclose confidential information or trade secrets of the employer via social media. While the employee has a right to privacy and freedom of expression, the employer is also within its rights to trawl social media and would potentially discover such infractions. In trawling the internet, how far can the employer go?
Disclosing confidential information on social media is gross misconduct and could ultimately lead to dismissal. It would be irrelevant that the employer went too far in obtaining the information or that a third party informed the employer of the disclosure.

Insults via social media
What should be done about an employee who makes insulting remarks about his employer via social media? According to case law, an employee may give his opinion about his employer or colleagues as long as the common standards of decency are adhered to. In a recent case decided in the Netherland (Blokker case) ***Kantonrechter Arnhem (19 March, 2012 LJN BV 9483*** an employee was dissatisfied about the fact that he was not given an advance on his salary by his employer (**Blokker**). The employee posted a message on Facebook about this, in which he called Blokker a 'bastard company' and the management, 'incompetent bastards'. The employee based his defence on his facebook page being his private domain and a form of freedom of expression. The Arnhem subdistrict court deemed this conduct non-permissible and rescinded the employment contract for urgent cause. To that end, the subdistrict court considered that similar remarks do not fall under freedom of expression, they rather qualify as gross insults. The court also based its judgement on the fact that what is published on facebook is capable of being rebroadcasted like it was was done in this instance.

Breaching a business relations clause via social media
A business relations clause prohibits the employee to maintain contacts with the employer's contacts during a specified period following the termination of his employment contract. It appears that such a breach can also occur via social media. An ex-employee who adds any of his former employer's contacts to his LinkedIn account could potentianly be breaching a business relations clause. This has been described by an Arnhem judge in the Netherlands in an application for interim relief by an ex-employer "***as the development of initial contact between the parties***".

Employers viewing or scrutinizing details of potential recruits on social media.

Careerbuilders.co.uk report that in 2009 45% of employers viewed potential employees social media profiles during the recruitment process with Facebook and LinkedIn having the highest foot fall. Of those employers that viewed social media profiles, 43% reported that they found reason why they should not employ the candidates while 50% found reasons why they should employ the candidates.

Managing the mix
While no one can quarrel with the many positives of social media, it is also important that we recognize that there are limits that should not be crossed. It is also important that the potentials of social media in the work place are not shackled by over regulation. Striking this delicate balance remains a major conundrum.

It is somewhat straightforward where social media is used or misused during work hours. However, the difficulty comes with

Editor's Note...

Hello Everyone,

A lot has happened thus far this year but in this edition I will dwell on the positive events and will not be drawn into my usual diatribe of all that is not going well. One very positive thing that has happened this year is the commitment of Government to Agriculture. The re-organization and restructuring of the various Agricultural produce boards to make them more responsive to current trends is indeed a welcome development. Another area that has seen significant green shoots of recovery is the education sector. There is now a gradual shift towards skills acquisition in secondary schools. There is a renewed drive to ensure that secondary school students leave school with some set of life long support skills. My only worry is that this is only happening in federal government colleges. My hope is that the states would emulate this approach.

It is half way through the year and I feel that the time is right to talk about appraisals. There is a certain tendency for organizations to treat appraisals as a once in a year project. This remains the reason why appraisals become difficult because at that point you will struggle to remember what an employee has done well and where he has underperformed.

Indeed appraisals should at a minimum be broken into two: Interim appraisal and FInal appraisal. In-between the interim and final appraisal, there should be some structured one to one reviews. The advantage of this is that the final outcome is not a surprise to anyone as the performance of the individual employee would have been mapped through the course of the year.

Oseinoma Okpeku—Partner

Appraisals should be a process and not a project. When handled as a process, the bore and grind is relegated. Communicating the outcome of appraisals is also very critical and would in the future form the basis of an article that will appear in this newsletter.

On another note, it is indeed interesting to see how organizations have harnessed the marketing potentials of social media. However, I sometimes wonder how many organizations formally regulate the use of social media both at work and outside of work?

In this edition, we have two very interesting articles and both deal with very contemporary issues. The first article examines social media and the employment relationship and how organizations should manage the mix. The article looks at the rights of both parties when it comes to social media.

The second article looks at the hydrocarbon tax regime under the Petroleum Industry Bill (PIB).

We hope that you will find this edition interesting and educative.

SOCIAL MEDIA AND THE EMPLOYMENT RELATIONSHIP: MANAGING THE MIX.

use outside of work. To what extent should the restriction go? As has been stated earlier in this paper, where the use outside work is deemed insulting and defamatory, then that line has been crossed.

In ***Preece Vs JD Wetherspoons ET/2104806/10*** the employment tribunal held that the dismissal of Miss Preece a pub manager for pasting rude jokes of her customers on her face book page during work hours was capable of damaging the brand of the company and therefore the dismissal was fair. Would the decision have been different if the comments were made outside of her working hours?
Another aspect is the sphere of social media as part of work. A lot of organizations do employ the use of social media as part of work tool and employees actually work with social media. How is this to be managed? A practical way to approach this will be to view it from the perspective that the opinions expressed in such channels are actually perceived to be the opinion of the organization in which case where it misused, it could do damage to the brand. A recent example is the case of Chrysler where a social media representative for Chrysler was fired in March after using the "F" word to describe his commute one morning via the company's Twitter page. "Chrysler Group and its brands do not tolerate inappropriate language," the company said in a press release.

In another case ***Crisp Vs Apple Retail (UK) Ltd ET/1500258/11*** an employee was dismissed for making comments about apple products on social media. It was held that these comments would impact the company's reputation and or brand and that the employee was aware of the company's social media policy. However, where an employee criticizes an employer over social media and other employees of the same company join in the conversation to the exclusion of non-employees, then it is difficult to sustain a dismissal. This is the basis of the ruling/opinion of the **National Labor Relations Board** of the United States of America which was delivered in 2012 on the issue of social media usage.
From an organization point of view it is clear that certain conditions have to be met in order to justify dismissal based on use of social media. The conditions are as follows:
1. There was a definitive impact on the company reputation or brand as a result of the use or misuse of social media by the employee.
2. The employee must have been aware that it was against the company's policies.
3. Overall, it was objective to dismiss.

However, it would be different if the conversation on social media was between employees of the same company as such communication in a closed group of workers is seen as the expression of their right to association and freedom of expression.
There have been arguments as to why employers should trawl employees' social media pages. Most of these arguments are based on the right to privacy of the employee. However, if the employer informed the employee that it would be reviewing online information and expressly sought and obtained the employee's fully informed consent, this would be sufficient. This raises another issue as to whether this right is a blanket right. On this it is suggested that the employer should also consider the test used in the United Kingdom which is the ***proportionality test;*** whether it is able to satisfy the requirement for the processing to be proportionate (i.e. ***in pursuance of a legitimate aim and reasonably necessary to achieve that aim***).
In managing the mix, it is critical that organisations develop and implement a social media policy which must be communicated to all employees. The social media policy willl attempt to provide guidance for use of social media both at work and outside of work.
At a mimimum, a social media policy should have the following:

- **Define the basic dos and donts.**

Define who owns an account

- **Develop a reference policy that includes**

references made on social media sites.

- **Define who can speak as, or on behalf of, the**

organization.

- **Define and provide examples of**

acceptable postings

Conclusion
The argument of employees will always be that whatever was posted on social media was private because it was between friends. However, the fact remains that as long as there is a possibility of republishing the posts, then it is not truly private.

In answer to the question as to whether certain conduct by employees via social media is permissible or not, the interests must first be weighed up between freedom of expression on the one hand and acting as a good employee on the other. In this it must also be taken into account which medium (Facebook, Twitter, or LinkedIn) the employee is using. After all, as appears from case law, different standards apply not only per situation, but also per medium. This process is highly dependent on the circumstances surrounding each case. Partly for this reason, it is advisable for employers to introduce/adopt a social media policy which clearly outlines the boundaries for employees. The Law Crest LLP is of course willing to assist you in formulating such a policy.

Finally, when an issue does arise on social media, sometimes firing the employee(s) isn't the best option. If they are voicing criticism of the business, take a moment to evaluate the criticism objectively. If it is not in breach of company policy and there is any validity to what is being said, it would be better to address the problems being identified and let those employees rave about how you fixed the issues. In the

HIGHLIGHTS OF NIGERIAN HYDROCARBORN TAX ALLOWANCES UNDER THE PIB.

The Petroleum Industry Bill (PIB) is the culmination of nearly eight years of work as the initiative of the Bureau for Public Enterprises (BPE) to steer the reforms in the Oil and Gas sector. The Oil and Gas Reform Implementation Committee was established in 2000 and chaired by Dr. Rilwanu Lukman as Presidential Adviser on Energy. The resulting broad consultative process led to drafting of the Bill in 2008. It was submitted to the National Assembly (NASS) since early 2009 for enactment into law, to sanitise, and reduce the opacity in the petroleum industry.

Despite several assurances especially by the Minister of Petroleum Resources from mid-2010, the National Assembly Class of 2011 was unable to deliver on enactment of the PIB. The process was stalled largely because of various 'versions' of the PIB in circulation, and diminished attention from 'the project' as a result of preparation for the April 2011 national elections. On 18 July 2012, the Presidency forwarded the 223 page Petroleum Industry Bill 2012, to the National Assembly, as an Executive Bill.

The PIB intends to repeal the provisions of the Petroleum Profits Tax Act, (PPTA), Petroleum Act and some sections of the Companies Income Tax Act (CITA). It also introduces a new tax, called the Nigerian Hydrocarbon Tax. (WHT)

Nigerian Hydrocarbon Tax (NHT)

Taxation of the oil and gas sector is regulated by the Petroleum Profits Tax Act Cap P13 LFN 2004 and this is charged at the rate of 85% of profit oil and 65.75% for companies yet to recoup their cost while under the Deep offshore production Sharing Contract Act, It is at a flat rate of 50% for the duration of the Production Sharing Contract. This is usually for a minimum of five and an aggregate of ten years.

Section 299 of the PIB provides for the introduction of the Nigeria Hydrocarbon Tax, while Section 313 states that companies in the upstream operation shall pay 50% NHT for onshore and shallow waters and 25% for bitumen, frontier acreages and deepwaters of their chargeable profits.

Section 313 (2) of the PIB provides that where a company carries on upstream operations in areas that are subject to more than one tax rate, the appropriate tax rates shall be levied on the proportionate parts of the chargeable profits arising from those operations, i.e. where a company's operation includes onshore and shallow waters and its operation also extends to bitumen or frontier acreages the tax rate applicable shall be measured to the extent of the operation carried out on that field.

Deductions Allowed

Section 305 of the PIB provides that within the context of the NHT, in computing the allowable deductions, a deduction shall exclusively qualify as such if the expenses were WENR incurred by the company in the course of its operation, i.e. wholly, exclusively, necessarily and reasonably (WENR) incurred by the company. The allowable deductions are similar to the provisions of Section 10 of the PPTA, In this instance the word "reasonably" is included, but the PIB did not, provide a reasonability test thereby leaving it at the whims of the Federal Inland Revenue Service.

Section 305 (1) provides instances where deductions are allowed; some of those instances are as follows:

A.) Sums incurred by way of interest upon any money borrowed by such company, where the service (FIRS) is satisfied that the interest was payable on the capital employed in carrying on its upstream petroleum operations except interest incurred under a Production Sharing Contract. It is unclear why PSCs are given such treatment, noting the huge capital outlay for exploration in deep offshore wells.

B.) All sums set aside, in a fund by the company as decommissioning and abandonment expenditure is now tax deductible provided the funds are set aside.

C.) Contributions to pension and other similar schemes/funds are tax deductible. The need to obtain approval for these contributions has been removed, as long as the scheme/fund is in line with the Pension Reform Act.

Non-Allowable Deductions

1. Expenditure for the purpose of paying a penalty or fee relating to:
   - Gas flaring; and
   - Domestic gas supply obligations.
   - Signature bonuses, production bonuses or other bonuses due on a lease or on renewal of a lease.
2. All general, administrative and overhead expens es incurred outside Nigeria in excess of 1% of the total annual capital expenditure.
3. 20% of any expense incurred outside Nigeria, except where such expenditure relates to the procurement of goods and services which are not available domestically in the required quantity and quality and subject to the approval of the Nigerian Content Development and Monitoring Board.
4. Any legal and arbitration cost relating to cases against the FIRS or the Government, unless specifically awarded to the company during the legal or arbitration process.
5. Pre-incorporation cost.
6. Any cost arising from fraud, willful misconduct or negligence on the part of the company.
7. Insurance cost where such cost is earned by the company or an affiliate of the company.
8. Costs or fees incurred in obtaining and maintenance of a performance bond under a production sharing contract.

Capital and Production Allowances

Under the PPTA, the total Capital Allowance (CA) that a company can claim in an accounting period is restricted to 85% of its assessable profits less 170% of its petroleum investment allowance (PIA). This restriction has been removed in the PIB. The removal of the restriction should encourage investment in the oil and gas sector and allow companies to recoup their capital investments within a shorter period of time.

The Fourth Schedule of the PIB provides that Qualifying Expenditure shall include expenditures incurred on plants, fixtures, machineries, storage tanks, pipelines construction of buildings, structures or works of permanent nature, drilling expenditure and acquisition of or rights over petroleum deposits. **Para 2(3)**, excludes subsequent acquisition costs of rights to petroleum deposits/purchase of information on the existence or extent of such deposits, therefore it shall be disregarded for purposes of qualifying petroleum expenditure (QPE) by the subsequent acquirer company. This will put to rest, arguments that signature bonuses cannot be regarded as qualifying drilling expenditure pursuant to **Para 1, 2nd Schedule PPTA**. **Para 5, 5th Schedule of the PIB** clarifies that Contractors financing the cost of equipment will be deemed to be the owner of QPE thereon for capital allowance purposes – unlike currently where the capital allowance is shared by PSC parties because chargeable tax is allocated between them in the proportion of their profit oil split.

Para (13) also inserts a **new Para 7(3)** to **2nd Schedule CITA** as follows: "where a licensee or lessee has entered into a contract…and such contract is for the transfer of assets to such licensee or lessee by the contractor, such transfer shall be valued as equal to the value of cost oil, cost gas or cost condensates paid for such assets ('the deemed income') and capital cost allowances shall be claimed against such deemed income in the hands of the licensee or lessee.

The contracting parties shall be entitled to deduct the expenditures for the creation of assets to be owned by a licensee of petroleum prospecting license or lessee of a petroleum mining lease."

The provision of **Para 6(3), 5th Schedule** that any asset of which capital allowances has been granted may only be disposed of on the authority of a Certificate of Disposal issued by the Minister of Finance or any person authorized by him, introduces bureaucracy that is reminiscent of the hugely unpopular requirement of obtaining *Certificate of Acceptance on Fixed Assets (CAFA)* by the Industrial Inspectorate Department of the Ministry of Industries for assets exceeding ₦500,000 in value in order to claim capital allowances thereon under CITA.

Para (11) amends **CITA's 2nd Schedule** by adding the definition of "Qualifying Upstream Petroleum Expenditure "and setting out initial and annual allowances in respect thereof.

Section 314 of the PIB provides for General Production Allowance (GPA) which replaces investment tax credit/allowance (ITC/ITA) for Contractors under current PSCs. Unlike ITC/ITA which is a function (50%) of asset cost and applicable only in the year of acquisition, the GPA for PSCs is *"$5 per barrel or 10% of the official selling price, for all production volumes."* However, at first glance – since ITC is a more beneficial incentive than ITA, pre-1998 PSCs subject to ITC may be more adversely impacted than post 1998 PSCs that are subject to ITAs. Furthermore, the GPA does not apply to companies in joint venture operations with NNPC (notwithstanding that they are currently entitled to Petroleum Investment Allowance (PIA) under *PPTA*).

Other GPA prescriptions are as follows:

(a) **for onshore** – the lower of $30 per barrel or 30% of the Official Selling Price (OSP) up to cumulative maximum of 10 million barrels, and thereafter the lower of $10 per barrel or 30% of the OSP up to cumulative maximum of 75 million barrels;

(b) **for shallow water areas** - the lower of $30 per barrel or 30% of the OSP up to cumulative maximum of 20 million barrels, and thereafter the lower of $10 per barrel or 30% of the OSP up to cumulative maximum of 150 million barrels; and

(C.) for bitumen deposits, frontier acreage and deep water areas - the lower of $15 per barrel or 30% of the OSP up to cu-

HIGHLIGHTS OF NIGERIAN HYDROCARBORN TAX ALLOWANCES UNDER THE PIB...contd.

mulative maximum of 250 million barrels per PML, and thereafter the lower of $5 per barrel or 10% of the OSP.

With the exception of (c), i.e. *bitumen, frontier acreage and deep water*, once the latter cumulative maximum threshold has been reached, the GPA will lapse; whereas currently, PIA (for JVs) or ITC/ITA (for PSCs) applies during the producing life of the asset. The question may arise whether cumulating for the relevant threshold starts counting from the time the PIB is enacted or from historic production? For reasons of equity and fairness, the former would be the preferable approach.

With regard to gas production, where (potentially more favourable) incentives for utilization of associated and non-associated gas currently apply, the PIB's GPA make detailed respective prescriptions for onshore, shallow offshore and bitumen/frontier acreage and deep water respectively.

Generally, where allowances cannot be fully deducted due to nil or insufficient assessable profits in an accounting period, these may be carried forward to subsequent accounting period. Also, where a field development produces a combination of crude oil, condensate and natural gas, the related GPA shall be taken separately. Where a field is covered by two or more Petroleum Mining Leases, the allowances for each PML shall be determined based on the total unitized production.

Where a lessee is producing crude oil with associated gas at the Effective Date and is flaring substantial volumes of gas, it could propose a development plan to significantly eliminate routine flaring. If same is approved by the National Petroleum Inspectorate, the lessee shall be entitled to claim applicable GPA in the above table (herein) regarding natural gas and condensate attributable to such development plan.

Furthermore, all GPA thresholds are to be fixed on the total production per PML aggregated at company level subject to the following exceptions:

(a) claims by Contractors in deepwater PSCs shall be ring-fenced per PML;

(b) supplier of gas destined solely for the domestic market shall be entitled to claim production allowance per PML; and

(c) where a shareholder holds 10% stake (directly or indirectly) in several companies, the companies shall be treated as one for the purposes of computing the GPA.

It is expected that when the PIB is passed and signed into law by the President it will provide some clarity in the taxation of companies in the oil and gas sector of the Nigerian Economy, thereby deepening the opportunities that will be available for investors and stakeholders alike. However it must be noted that the PIB still retained the secrecy portion (Section 5) of the Petroleum Profits Tax Act which also precludes the court from having access to documents as it relates to assessments, petroleum operations e.t.c.

The foregoing section seems to contravene the provisions of the Freedom of Information Act, which raises a poser whether what the government earns from the Commonwealth of Nations does not fall within the purview of a public information.

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DID YOU KNOW THAT:

1. *Forfeiture is not automatic, upon the breach of a covenant in a lease. The breach is merely a ground for forfeiture for which the lessee may apply.*
2. *In an action caught by a Limitation Law, where there is an acknowledgement of debt in writing signed by the party that is liable, the right to recover the debt by action is revived –* ***NSTIF v. Klifco Nigeria Limited.***
3. *In cases of libel, pleadings are of tremendous importance, and so the plaintiff who claims that an article is libelous of him must reproduce the whole article verbatim or the particular passage he complains of in his pleadings. No matter how long the article is , it must be reproduced." -* ***Guardian Newspaper Limited & Anor v. Rev. Pastor C.I. Ajeh***
4. *A donee of a Power of Attorney cannot sue in his own name. The donor should sue in his own name through his attorney.—****Co– operative bank of Eastern Nigeria Ltd v. Eke****.*
5. ***T****he fact that the other contracting party in a contract of employment is a creation of statute does not make it a contract with statutory flavour.* ***Fakuade v. O.A.U.TH***
6. *The Personal Income Tax (Amendment) Act 2011 has introduced the following;*

(a) Every Employer is required to file a return of all emoluments paid to its employees not later than 31 January every year in respect of all employees in its employment in the preceding year. Penalty for default is N500.000 for a body corporate and N50.000 for an individual.

(b) *Reliefs in respect of the following expenses/ allowances are no longer available.*

- *Medical or dental expenses incurred by employee*
- *Cost of passage*
- *Housing allowance (up to N150,000)*
- *Transport allowance (up to N20,000)*
- *Meal Allowance(up to N 5000)*
- *Utility Allowance (up to N10,000)*
- *Entertainment allowance(up to N6,000)*
- *Leave allowance(up to 10% of annual Basic Salary)*

(c) The exclusion of pension income as chargeable income.
(d) Interest payable for late remittance of Income Tax shall accrue annually.

7. The following forms of dividend are exempted from Taxation:
(a) Dividend distribution by Unit Trust.
(b) Dividend derived by a company from a company outside Nigeria and brought into Nigeria through government approved channels.
(c) Dividend received from small companies in the manufacturing sector in the first five years of their operation.
(d) Dividend received from investments in wholly export-oriented businesses.
(e) *Dividend of a pioneer company. -* ***Sec 10 of the Industrial Development (Income Tax Relief) Act***

8. *An equipment leasing company ,like other companies is entitled to claim capital allowances under the 2nd schedule to the CITA. The allowances are provided to give relief for capital expenditure on wasting assets.*

9. The trade or business of companies engaging in partnership shall be deemed to constitute a separate source of profits and the assessable profits of the companies from that source is determined under the provisions of PITA in the same manner as would be the assessable income of any individual partner in that partnership. ***Sec 29 (8) CITA.***

10. Dividends earned by a Nigerian Company from its investment in another company outside Nigeria is chargeable to tax in Nigeria wherever they have arisen and whether or not they have been brought into or received in Nigeria. ***Sec 13 CITA.*** *(Relief is usually given for any foreign tax paid on such dividend)*

11. *If the constitution has given the function of assessing and collecting property Tax to the Local Government, the state House of Assembly cannot validly make any law conferring the assessment and collection of that same Tax.* ***A.G Cross River & Anor v. Mattew Ojua.***

LEGAL QUOTES

1. The clearest way to show what the rule of law means to us in everyday life is to recall what has happened when there is no rule of law - **Dwight D. Eisenhower**
2. Laws too gentle are seldom obeyed; too severe, seldom executed **-Benjamin Franklin**
3. In cross examination, as in fishing, nothing is more ungainly than a fisherman pulled into the water by his catch. **Nizer, Louis**
4. Anybody who thinks talk is cheap should get some legal advice. ***Jones, Franklin P.***
5. There is no nation so powerful, as the one that obeys its laws not from principles of fear or reason, but from passion. ***Montesquieu, Charles De***
6. He is no lawyer who cannot take two sides. ***Lamb, Charles***
7. The judge is found guilty when a criminal is acquitted. ***Syrus, Publilius***
8. It is the spirit and not the form of law that keeps justice alive. ~Earl Warren
9. Justice may be blind, but she has very sophisticated listening devices. ~**Edgar Argo**
10. Law stands mute in the midst of arms - **Cicero**
11. A law is something which must have a moral basis, so that there is an inner compelling force for every citizen to obey - **Chaim Weizmann**
12. Nobody has a more sacred obligation to obey the law than those who make the law– **Sophocles.**
13. Of course people are getting smarter nowadays; they are letting lawyers instead of their conscience be their guides - **Will Rogers**
14. The only stable state is the one in which all men are equal before the law –Aristotle.

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