



POLICY BRIEF

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Aligning Nigeria's Digital Governance Framework with Existing Health Laws, the SSB Tax, and Related Regulatory Regimes.

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Executive Summary

Nigeria's emerging digital governance and artificial intelligence framework presents an important opportunity to strengthen, rather than weaken, existing public health and consumer protection laws. This brief argues that any new digital or existing Digital/Artificial Intelligence (AI) legislation should be designed to align with Nigeria's current health laws, the Sugar-Sweetened Beverage (SSB) tax law, food and tobacco advertising rules, and broader consumer protection standards.

The core concern is that AI-driven marketing is already reshaping how unhealthy foods, sugar-sweetened beverages, tobacco, and nicotine products are promoted to children and young people through digital platforms. Without explicit legal safeguards, current regulatory systems remain vulnerable to algorithmic targeting, personalised advertising, influencer marketing, and other forms of digital promotion that can undermine public health objectives. This is especially significant for policies such as the SSB tax, which are intended to reduce consumption but can be weakened when unhealthy products continue to be aggressively marketed online.

The brief recommends that the National Assembly adopt a coherence-based approach to legislation. This includes amending digital laws to expressly reference existing health and advertising laws, prohibiting AI-enabled targeting of harmful products to persons under 18, requiring transparency from digital platforms and marketers, and creating formal coordination among NITDA, NAFDAC, the Federal Ministry of Health, ARCON, the Tobacco Control Unit, and relevant tax authorities.

Ultimately, the brief advances a simple policy position: Nigeria should not enact digital laws in isolation from health, tax, and consumer protection regimes. A modern regulatory framework must be integrated, enforceable, and protective of children and vulnerable populations if it is to serve the public interest.

1.0 Introduction

Nigeria's emerging digital governance and artificial intelligence framework should not be developed in isolation from existing public health and consumer protection laws. The current legislative moment offers an important opportunity to ensure that any new digital or AI-related law aligns with, strengthens, and does not undermine Nigeria's existing health laws, the Sugar-Sweetened Beverage (SSB) tax regime, food regulation rules, tobacco control laws, and related advertising standards (CAPPA, 2026).

While the National Digital Economy and E-Governance Bill is intended to provide a framework for digital innovation, governance, and accountability, its provisions must also be read alongside Nigeria's existing legal and policy obligations on public health, child protection, food regulation, and responsible advertising. Without this coherence, the Bill risks creating a digital governance system that is technically advanced but substantively weak in protecting children and vulnerable populations from harmful commercial practices



(BusinessDay, 2026; Open Government Partnership, 2025).

What is at stake is not whether Nigeria should regulate digital technologies and AI. That need is clear. The real question is whether the law will be designed in a way that reinforces existing health and consumer protection measures, including laws and policies on unhealthy food marketing, tobacco advertising, and fiscal measures such as the SSB tax, or whether it will leave these protections fragmented and vulnerable to digital exploitation (CAPPA, 2026; World Obesity Federation, 2025).

2.0 Constitutional and Legislative Context

2.1 The Need for Legal Coherence

Nigeria already has a range of legal and regulatory instruments relevant to this issue, including public health laws, food safety and advertising rules, tobacco control provisions, data protection law, and digital economy regulations. However, these frameworks were largely developed before the rise of AI-driven marketing systems that can profile users, target children, and amplify harmful product promotion at scale (Tech Hive Advisory, 2026; The Legal Wire, 2026).

This means the current legal architecture has a gap: it regulates products and advertising in conventional terms, but does not adequately address algorithmic targeting, personalised digital promotion, influencer amplification, and automated behavioural profiling. A modern digital law must therefore complement existing health laws by explicitly covering these new forms of harm (European Commission, 2025; EY, 2025).

2.2 Existing Health Laws and Policy Gaps

Nigeria's health-related laws and regulations already seek to protect the public from harmful products and misleading commercial practices. These include rules on food safety, tobacco control, and public health promotion. The SSB tax is also part of a broader health financing and disease prevention strategy aimed at reducing consumption of sugar-sweetened beverages

linked to obesity and non-communicable diseases (UNICEF, 2025).

However, these measures are weakened when digital marketing ecosystems are left outside the scope of regulation. If companies can use AI-powered tools to target children and young people with high-sugar, high-fat, high-sodium, or tobacco-related content, then the purpose of these existing health laws is undermined. A coherent legal response requires that any digital law expressly support, rather than dilute, those protections (UNICEF Eastern and Southern Africa, 2024; Frontiers in Nutrition, 2025).

2.3 Fragmentation Across Legal Regimes

A major challenge in Nigeria's current regulatory landscape is fragmentation. Health, advertising, consumer protection, taxation, and digital governance are often treated as separate policy silos, even where the same commercial actors and technologies operate across all of them. This fragmentation creates loopholes that corporations can exploit, especially in digital spaces where traditional enforcement tools are weak (Tech Hive Advisory, 2026; Open Government Partnership, 2025).

For this reason, any new digital law should include express cross-references to existing health laws, the SSB tax framework, and relevant advertising and consumer protection regulations. It should also create a coordination mechanism among NITDA, NAFDAC, the Federal Ministry of Health, ARCON, the Tobacco Control Unit, and other relevant regulators (Tech Hive Advisory, 2026; Parliament Reports, 2025).

3.0 The Case for Reform

3.1 Protecting Public Health in the Digital Age

The rise of AI-enabled advertising has transformed the way unhealthy foods, sugar-sweetened beverages, and tobacco-related products are marketed. These systems collect behavioural data, infer age, predict interests, and deliver highly personalised content to users, including children and adolescents (Boyland et al., 2024; UNICEF, 2025).



This has direct public health consequences. Existing laws that restrict the promotion of harmful products cannot function effectively if digital targeting remains unregulated. In practical terms, a child who is protected from a billboard or television advertisement may still be targeted on social media, gaming platforms, or video-sharing applications. The law must therefore follow technology (Frontiers in Nutrition, 2025; UNICEF Eastern and Southern Africa, 2024).

3.2 Strengthening the SSB Tax

The SSB tax is intended to reduce consumption of sugary drinks by increasing price and discouraging demand. But taxation alone cannot achieve its purpose if the same products are being aggressively marketed through AI-driven digital channels that shape consumer preferences, especially among young people (CAPPA, 2026; UNICEF, 2025).

Accordingly, any reform of the digital legal framework should be aligned with the SSB tax regime. This means the law should prohibit or tightly restrict AI-enabled targeting of sugar-sweetened beverage advertising to children and vulnerable groups. It should also require public reporting on digital promotion practices that may undermine the health objectives of the tax (CAPPA, 2026; World Obesity Federation, 2025).

3.3 Updating Health and Advertising Laws

Existing health laws should also be amended or interpreted to reflect digital realities. Public health protections that were designed for traditional media should now extend to algorithmic marketing, online profiling, influencer campaigns, and automated ad delivery systems. The same should apply to tobacco control rules and food marketing restrictions (DAC Beachcroft, 2025; European Commission, 2025).

In this regard, it may be necessary to amend or supplement current laws so that they explicitly cover digital advertising, AI-driven targeting, and online sponsorship of harmful products. This would help ensure that legal protections are enforceable across both traditional and digital environments (Tech Hive Advisory, 2026; EY, 2025).

4.0 Recommended Legislative Approach

To achieve coherence across the legal system, the National Assembly should consider the following reforms (Parliament Reports, 2025; TechAfrica News, 2025).

Amendment 1: Align Digital Law with Existing Health Protections

Insert a provision stating that any AI or digital system used to target, profile, personalise, or promote the sale of food, beverage, tobacco, or similar products shall comply with existing public health, food safety, tobacco control, and advertising laws. This would ensure that digital innovation does not override existing health safeguards (Tech Hive Advisory, 2026; CAPPA, 2026).

Amendment 2: Protect Children from Harmful Product Targeting

Provide that AI systems used for consumer targeting must not be used to direct advertising of sugar-sweetened beverages, unhealthy foods, tobacco, nicotine products, or related harmful products to persons under 18 years of age. This protection should apply across all digital platforms, including social media, gaming, streaming, and influencer-based marketing (UNICEF, 2025; UNICEF Eastern and Southern Africa, 2024).

Amendment 3: Support the SSB Tax Through Digital Restrictions

Add a clause stating that the objectives of the SSB tax shall not be frustrated by AI-driven advertising and digital promotional practices. Any law or regulation governing digital marketing should therefore support demand-reduction measures and prohibit targeted promotion that weakens the effect of the tax. This creates direct coherence between fiscal health policy and digital governance (CAPPA, 2026; World Obesity Federation, 2025).

Amendment 4: Create Cross-Regulatory Coordination



Mandate NITDA to work jointly with NAFDAC, the Federal Ministry of Health, the Tobacco Control Unit, ARCON, and the tax authorities where necessary, to issue joint guidelines on digital advertising of harmful products.

This will prevent institutional overlap and create a single, enforceable framework (Tech Hive Advisory, 2026; Open Government Partnership, 2025).

Amendment 5: Extend Consumer and Data Protection Obligations

Require operators of digital platforms and AI systems engaged in marketing to disclose when profiling is used, what categories of users are being targeted, and what safeguards exist to prevent child exposure to harmful content. This would strengthen transparency and improve enforcement across digital and health-related sectors (The Legal Wire, 2026; European Commission, 2025).

5.0 Policy Direction

The key policy issue is not merely digital innovation, but legal coherence. Nigeria should not enact digital laws that operate separately from health, tax, and consumer protection regimes. Instead, the law should be drafted to reinforce existing health objectives, especially where children, adolescents, and vulnerable populations are concerned (CAPP, 2026; UNICEF, 2025).

A modern digital governance framework must therefore be integrated with existing health laws, the SSB tax, and advertising rules. This is the only way to ensure that the benefits of digital transformation do not come at the expense of public health (BusinessDay, 2026; Open Government Partnership, 2025).

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