

Navigating GAID 2025: Nigeria's New Data Protection Blueprint

A Strategic Review of the General
Application and Implementation
Directive for the NDPA 2023.

Based on insights from KPMG's Review of GAID 2025.



The Operational Manual for the NDPA 2023

The GAID serves as the practical implementation instrument for the Nigeria Data Protection Act (NDPA) 2023. It effectively repeals the NDPR, though prior compliance actions remain valid.



Key Insight:

The GAID comprises 52 Articles and 10 Schedules, offering granular interpretations that move compliance from theoretical to operational.



Redefining Jurisdiction: ‘Targeting’ over ‘Presence’

The Targeting Standard

An entity is deemed ‘operating in Nigeria’ even without physical presence if it intentionally targets Nigerian data subjects (e.g., via targeted marketing). See Articles 1(2) & 8(2).

Expanded Data Subject Scope

Includes residents regardless of nationality, Nigerian citizens abroad (Diaspora), and any data subject whose data is transferred into Nigeria.

The Transit Exception

Data merely transiting through Nigeria creates limited liability—responsibility is limited to confidentiality, integrity, and availability.



The Rising Cost of Compliance

Implementation of new fees begins with the 2026 Audit Cycle.

Old Model (NDPR)	New GAID Model (Tiered)
Flat fees based on size. Range: ₦10,000 - ₦20,000.	Tiered based on 'Major Importance' (UHL / EHL). Range: ₦100,000 to ₦1,000,000.

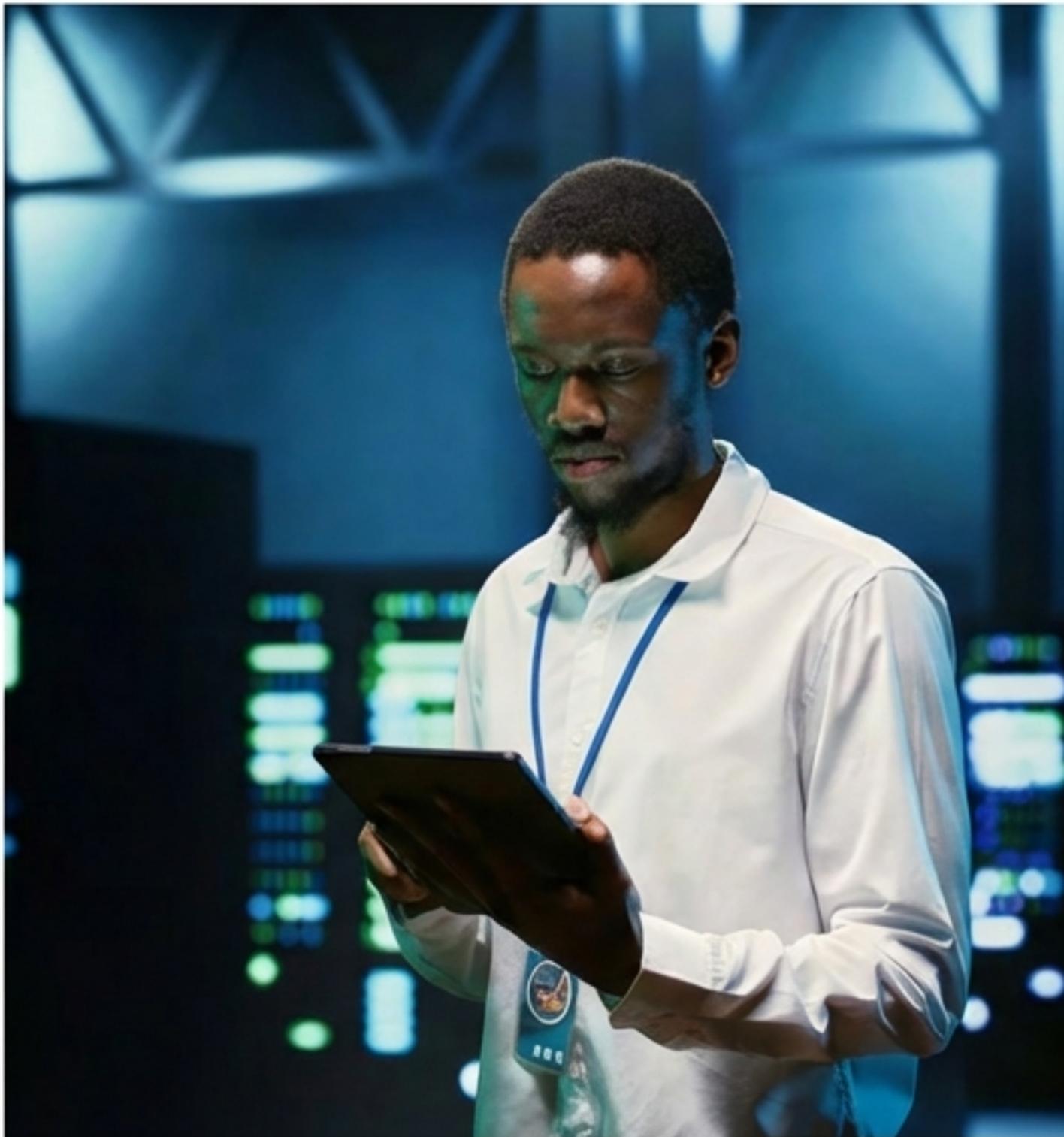
Alert Late Filing Penalty

50% administrative surcharge on the stipulated filing fee.

Alert Processing Fee

UHL entities pay ₦5,000 per processor engagement (valid for 12 months).

Governance: The Protected and Empowered DPO



Independence: Protected from coercion, undue influence, or retaliation.



Mandatory Reporting: Must submit a Semi-Annual Data Protection Report to management (verified by DPCO).



Credentialing: Subject to Annual Credential Assessment (ACA) by the Commission. Requires 40 CPD hours/year.



Dual Roles: Permitted, provided there is no conflict of interest.



The New Audit Standard (CAR)

1. The Timeline Shift



Deadline moved from 15th March
to 31st March.

2. The New Template (Schedule 2)



Old Checklist
(66 Questions)



New Schedule 2
(41 Questions)

16 Multiple Choice, remainder Yes/No.
Mandatory for UHL & EHL entities.

New Entities must file first CAR within 15 months of establishment.

Accessibility & Data Retention



Inclusivity & Transparency

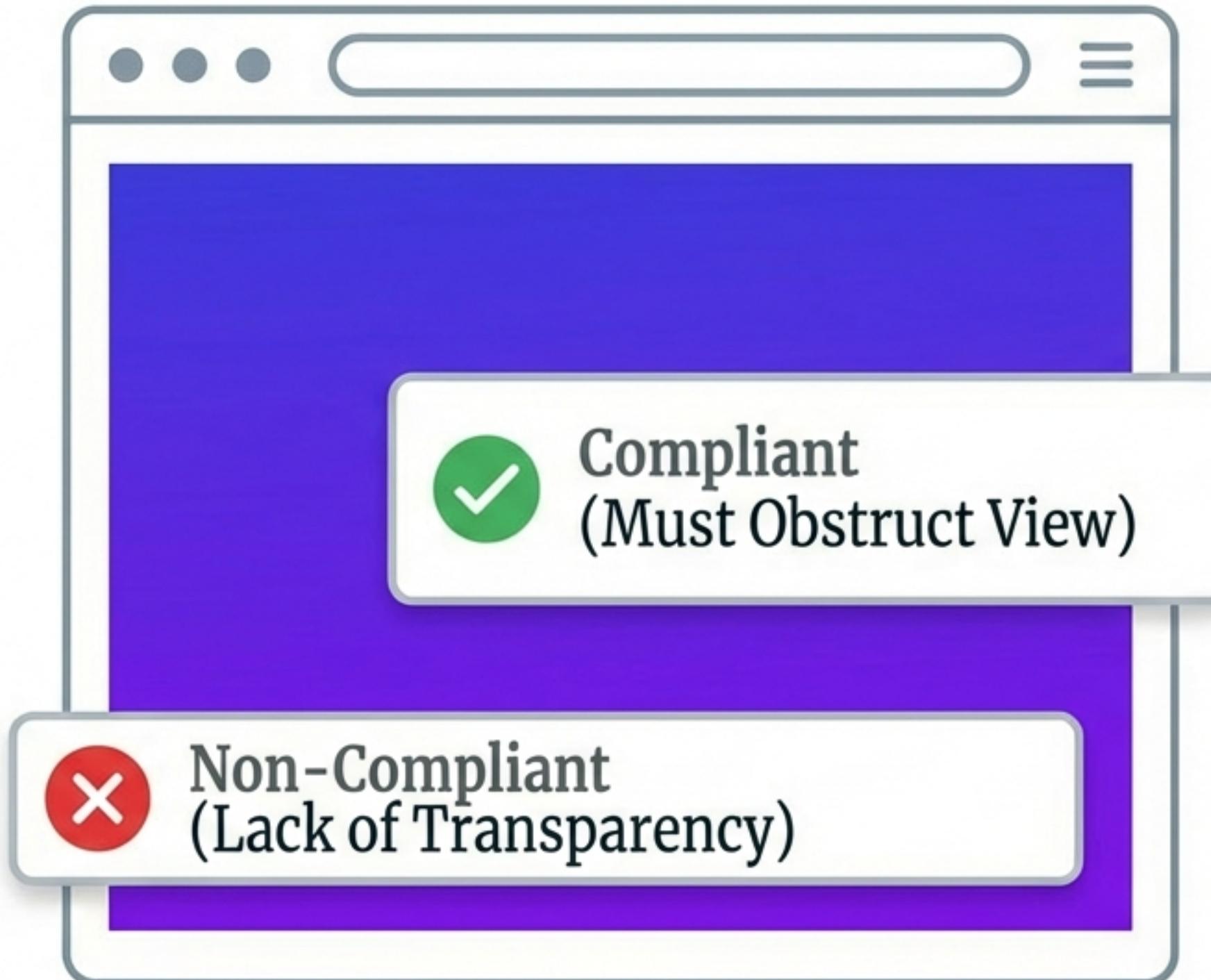
- Policies must be intelligible to vulnerable or low-literacy groups.
- Action: Use audio-visuals, infographics, or local languages where necessary.
- Must disclose third-party access and redress mechanisms.

The Retention Rule: “Use it, Need it, or Delete it”

- Personal data must be deleted within 6 months after purpose completion.
- Exceptions: Legal claims, due diligence, or valid legal justification.
- Unmaterialized Contracts: Data must be destroyed within 6 months.



The ‘Cookies’ Crackdown: Placement & Consent



Consent Rules:

- Explicit Action: Must offer ‘Yes/No’ or ‘Accept/Reject’ options.
- The ‘Close’ Button: Closing a banner is NOT valid consent.
- Exemption: Necessary cookies (non-sensitive) do not require checkboxes.

Tightening the Lawful Bases

The Legitimate Interest Assessment (LIA) - Schedule 8

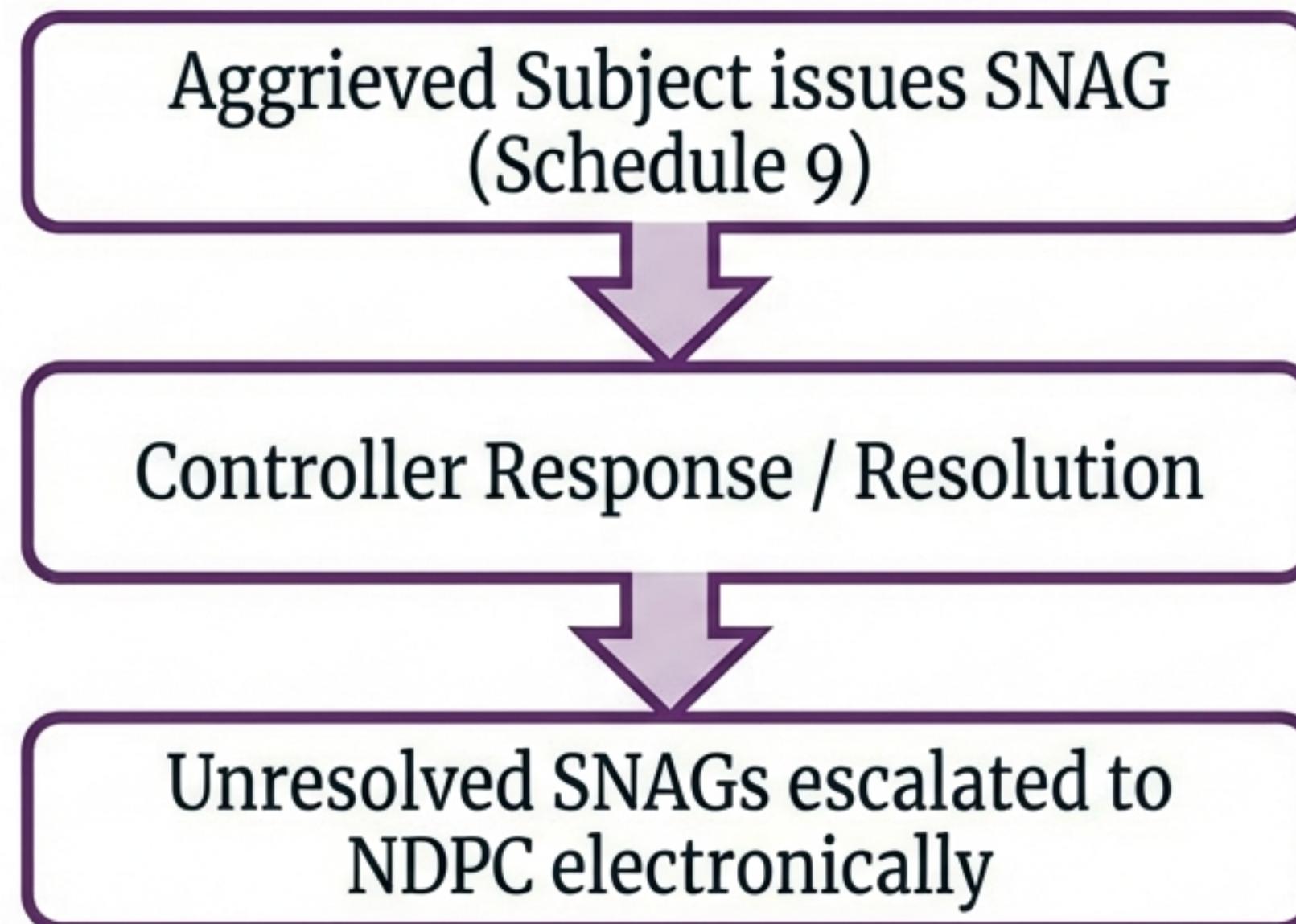


Contractual Basis Constraints

- **Due Diligence:** Processing allowed for initial diligence.
- **Termination:** Contracts must allow for early termination.
- **Jurisdiction:** Clauses excluding Nigerian courts or NDPC are void.

Data Subject Rights & The 'SNAG' Protocol

Standard Notice to Address Grievance (SNAG) Flow



Additional Rights Highlights

- Rectification: Must be cost-free if the error is the controller's.
- Portability: Applies to Consent or Contract-based data.
- Complaint: NDPC acknowledges within 7 days; Controller has 21 days to respond.

Pathways for Cross-Border Data Transfer

(Schedule 5)

1. Adequacy Decision

Commission designates a country as having essential data protection standards (enforceable rights, judicial redress).

2. CBDTI (Instruments)

Approval of Binding Corporate Rules (BCRs) or Standard Contractual Clauses (SCCs).

3. Other Lawful Bases

- Defense of legal claims, sole benefit of data subject, or public interest.

Technology, Software & Security Mandates

Emerging Technology (ET)

Requirement: Must undergo DPIA and testing in low-risk environments (sandboxes).

The Red Line: If risks cannot be mitigated, the technology must not be used.

Software Deployment

Pre-Deployment: ‘Tracking’ or ‘Communication’ software requires a DPIA.

Retroactive Rule: Existing software must be updated to comply within 6 months.



The New Compliance Toolkit

Mandatory Schedules and Templates

- **Schedule 2:** Compliance Audit Return (CAR) – New 41-question standard.
- **Schedule 4:** Data Protection Impact Assessment (DPIA) – 10 sections.
- **Schedule 8:** Legitimate Interest Assessment (LIA) – The 3-part test.
- **Schedule 9:** Standard Notice to Address Grievance (SNAG).
- **Schedule 10:** Filing Fees – Tiered structure.



Strategic Roadmap: What to Do Now

Phase 1: Immediate

- Update Privacy & Cookie Notices (Center placement).
- Review lawful bases (Conduct LIAs).
- Update internal training schedules.

Phase 2: Operations

- Appoint/Empower DPO.
- Schedule Semi-Annual DPO Reports.
- Conduct DPIAs for software/ET.

Phase 3: Strategic

- Budget for new filing fees (2026 cycle).
- Update contracts with termination/dispute clauses.
- Apply for IDPM approval if benchmarking.

Compliance as a Business Enabler

Compliance with GAID is no longer optional—it is essential for sustainable data management and business resilience in Nigeria. Proactive integration enhances consumer trust and mitigates the risk of the new higher penalties.

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