

CHAPTER 103-POOL BETTING (CONTROL AND TAXATION)

AN EDICT TO CONTROL AND REGULATE POOL BETTING IN THE STATE

[1 *January* 1987]

PART I—PRELIMINARY

1. This Edict may be cited as the State Pool Betting (Control and Taxation) Edict.
2. In this Edict, unless the context otherwise requires:

"Advertise" with its grammatical variations and cognate expressions includes advertising to an individual;

"Approved accountant" means an accountant approved by the Director of Internal Revenue for the purposes of this Edict;

"carry on" with its grammatical variations and cognate expressions in relation to a pool betting business includes the receiving or negotiating by a person outside the State of stakes, or bets placed, or to be placed by persons within the State;

"Commissioner" means the State Commissioner responsible for Information and Social Affairs;

"coupon" means any document by means of which a stalker makes bet for the purpose of his participation in a pool betting;

"Director of Internal Revenue" means the Chief Executive of Board of Internal Revenue charged with the administration of the Personal Tax Law;

"Dividend" means the prize won by a stalker in a pool betting;

"exhibit" with its grammatical variations and cognate expressions includes exhibiting to an individual;

"Government" means the Government of the State;

"Governor" means the Governor of the State;

"License" means a license issued in accordance with section 3 to any person for the purpose of carrying a pool betting business in the State;

"Licensed proprietor" means any person to whom a license is issued and includes, where the context so admits, any agent of such person;

"office" in relation to a pool betting business includes any place being used for the purpose of, or in connection with, that business whether or not used for the purpose of, or in connection with any other matter;

"pool agent" means a person carrying on a pool betting business on behalf of a pool promoter;

"pool betting business" means any business involving the receiving or negotiating of stakes or bets placed, or to be placed, by way of pool betting and includes:-

(a) any business involving the receiving or negotiating of such stakes or bets on behalf of any person whether, in any cases, the person on whose behalf the stake or bet is received or negotiated, is within or outside the State; and

(b) the business of "betting at fixed odds" where as a part of, or incidental to, pool betting each of the persons placing a stake or bet knows, at the time the stake or bet is placed, the amount likely to be won; and "pool betting" shall be constituted accordingly;

"Pools promoter" means a person carrying on a pool betting business on his own behalf;

"Prescribed" means prescribed by regulations made under section 36;

"Stake" means the amount placed on a bet by any person participating in a pool betting and "staker" shall be construed accordingly;

"State" means Gongola State of Nigeria;

"Tax" means the pool betting tax imposed by this Edict.

PART II—CONTROL AND REGULATION OF POOL BETTING AND POOL BETTING BUSINESS

3.(1) The Commissioner may, upon application made in the prescribed form, issue a license

to any person for the carrying on of a pool betting business in the State.

(2) Licenses shall be in such form and shall be subject to such conditions as may be prescribed and to such special conditions as the Commissioner may, in a particular case, impose.

(3) Without prejudice, to the general effect of subsection (2), the following conditions shall be inserted in a license issued under this section to a pools promoter:—

(a) that he shall establish a principal office in the State; and

(b) that all stakes or bets placed with any of his pools agents in the State shall be paid by such agents to the principal office; and

(c) that he shall deposit with the Commissioner:—

(i) a bond by way of such; or

(ii) other security satisfactory to the Commissioner and in such amount as the Commissioner may determine.

(4) the Commissioner may at any time:—

(a) grant to any person exemption from any prescribed or special condition imposed under subsection (2); and

(b) add to, alter, or cancel any special condition in respect of any license.

(5) The Commissioner may, upon application made in the prescribed form, renew any license at such interval from the first issue or the last renewal thereof as may be prescribed and may at any time revoke any license.

(6) The Commissioner may, upon application made in the prescribed form:—

(a) refuse to issue; or

(b) refuse to renew,

a license to any person to carry on a pool betting business in the State.

(7) The issue, renewal, refusal to issue or renew, and the revocation of any license and the addition to, alteration or cancellation of or exemption from, any condition prescribed or imposed under subsection (2) shall be at the discretion of the Commissioner who shall not be required to assign any reason for such issue, renewal, refusal, revocation, addition, alteration, cancellation or exemption.

4.—(1) Subject to subsection (2), no person shall:—

(a) under any form, pretext or description whatever, or by means of any device, contrivance or by any other means whatever carry on in the State a pool betting business without a license; or

(b) distribute, print or publish or cause to be distributed, printed or published in the State any papers, or do or cause to be done in the State any other thing for the purpose of, or incidental to, a pool betting business not licensed under this Edict.

(2) Where on the commencement of this Edict:—

(a) the term of a license granted under any other written law has six months to run, the licensee shall be deemed to have been granted a license under this Edict and may continue to operate thereunder for the unexpired portion of the term; or

(b) the license has less than six months to run, the licensee shall apply for a renewal of his license under this Edict within one month from the commencement of this Edict.

(3) Where a license:—

(a) is deemed to have been granted under paragraph (a) of subsection (2), the licensee shall apply for a renewal of the license not less than one month before its expiry, and his failure to apply shall operate as a bar to any subsequent application by him; or

(b) has less than six months to run, the failure by the licensee to apply for a renewal of the license under paragraph (b) of subsection (2) shall, without lawful excuse, operate as a revocation of the licence.

5. The Director of Internal Revenue in this Edict referred to as "the Director" may, at such intervals as he may determine, cause to be published in:—

(a) The State Gazette; or

(b) Such other manner as he may think fit,

such particulars as may be prescribed in respect of all licensed proprietors known to be carrying on business for the time being.

6. (1) Every licensed proprietor shall exhibit and keep exhibited his license:—

(a) in a conspicuous position within his principal office in the State; and

(b) in a conspicuous manner outside such office.

(2) Every licensed proprietor shall also exhibit and keep exhibited in a prominent place outside each of his branch offices in the State, so as to be read easily, a signboard:—

(a) showing the name in which he has been issued with a license; and

(b) indicating the fact that such license has been issued to him under this Edict.

7.(1) Every licensed proprietor shall cause to be included:—

(a) in every advertisement within the State of his business; and

(b) in every coupon and every other document addressed to stakers or intended stakers within the State,

a statement to the effect that a licence had been issued to him under the Edit

(2) No advertisement of a pool betting business shall be published or otherwise exhibited within the State unless a license has been issued to the person carrying on such business.

(3) In any proceedings for an offence under subsection (2), it shall be a defense for the person charged to prove:—

(a) that he did not know and had no reasonable means of knowing that a license had not been issued to the person carrying on the pool betting business with the publication or exhibition of the advertisement of which he is charged; or

(b) in the case of the person carrying on such business that he did not authorize and has not in any way caused the publication or exhibition of the advertisement which is subject-matter of the charge.

8.—(1) No person within the State shall place or cause to be placed within the State or elsewhere, either on behalf of himself or of any other person, any stake or bet in any pool betting conducted by any person, whether within or outside the State, who, to the knowledge of the first mentioned person, has not been issued with a license under this Edict.

(2) In any proceedings for an offence under subsection (1), it shall be a sufficient proof of knowledge on the part of the person charged that the person who conducted the pool betting did not have a license if it is proved that the person charged could by making reasonable enquiries have acquired such knowledge.

9. Any magistrate who is satisfied by information on oath that there is reasonable ground to suspect that a building or place or part of the building or place is being used for the purpose of, or in connection with, the commission of an offence under this part or under any regulations made under this Edict may issue a warrant authorizing any police officer at any time or times within one month from the date of the issue of the warrant:—

(a) To enter, and if necessary by force, the building or place or any part of the building or place; and

(b) To search for, seize and remove any document, money or valuable thing found in the building or place,

Which he has reasonable ground to suspect is in such building or place or any part of such building or place for any purpose connected with the infringement of any provisions of this part or of any regulations made under this Edict.

PART III—IMPOSITION AND COLLECTION OF TAX ON STAKES

10.(1) A tax to be known as pool betting tax at the rate specified in the Schedule shall, subject to, and in accordance with, this Edict, be charged on every stake placed by any person within or outside the State with any licensed proprietor.

(2) The rate of the tax for the time being in force shall be denoted on every coupon distributed to any staker or intended staker.

(3) Nothing in this section shall be construed as imposing any liability personally on a staker to pay as an addition to any stake placed by him the tax chargeable on such stake, or to collect, or account for, such tax.

11.—(1) The Governor may from time to time by order reduce or increase the rate of the tax specified in the Schedule.

(2) An order made under subsection (1) shall be published in the State Gazette and shall have effect upon such publication or from such date, whether before or after such publication, as may be specified in the order.

12. The tax chargeable in respect of any stake placed with a licensed proprietor shall be deducted by him from such stake and shall be collected, accounted for, and remitted to the Director by the proprietor, in such manner as may be prescribed.

13.(1) Every licensed proprietor shall, within a period of thirty days of the issue to him of a license, or within such other period as may be prescribed, make an application in the prescribed form to the Commissioner to be registered.

(2) The Commissioner shall register every licensed proprietor known to him to be carrying on a pool betting business in the State (whether or not an application has been made by such licensed proprietor) and shall upon the registration of any licensed proprietor issue to him a certificate in such form as may be prescribed.

(3) Where a person who is registered ceases to be a licensed proprietor the Commissioner shall cancel his registration.

(4) The Commissioner shall give notice to every licensed proprietor registered, otherwise than in accordance with an application made by him, and to every person whose registration is cancelled, of such registration or cancellation of licensed proprietors.

14.—(1) Every licensed proprietor:—

(a) shall keep such books of account in respect of the pool betting business carried on by him in the State as may be prescribed; and

(b) Shall enter in the books of account:—

(i) true and regular accounts of all moneys received by him in respect of such business; and

(ii) all costs, charges and expenses incurred by him in the promotion of such business.

(2) A licensed proprietor:—

(a) shall, if required so to do by the Director by notice in writing, produce for examination within such time as may be specified in the notice:—

(i) the books of account referred to in subsection (1); and

(ii) any other document relating to his pool betting business; and

(b) shall, at all reasonable times, give all necessary facilities to any person authorized in that behalf by the Director to inspect or audit the books of account.

(3) Every licensed proprietor shall, within such period (as may be prescribed) of the date upon which any event on which the result of any pool betting depends is known or within such extended period as the Director may allow, prepare a completed account certified by an approved accountant in respect of such pool betting showing:—

(a) the total amount raised thereby;

(b) the amount of the dividends and commission paid; and

(c) all other costs, charges and expenses incurred by such proprietor in the promotion and conduct of such pool betting.

15. Every licensed proprietor shall make such returns to the Director and keep such records as may be prescribed.

16. Returns made under this Edict or under any regulations made thereunder shall be available only to the Director and any other person authorized by him.

17. —(1) Where a person accountable for tax fails to make a return or remittance as required by or under this Edict or by or under regulations made thereunder, or if his returns are not substantiated by records, the Director may make an estimate of the amount of the tax collected by such person for which he has not accounted, and such estimated amount shall thereupon be deemed to be the tax collected by that person.

(2) The estimated amount made under subsection (1) shall be paid by the person accountable for the tax to the Director and, for this purpose, the Director may give notice in writing either by post to, or by serving it on, such person, his heirs, administrators, executors or assigns or successors in title, requiring that such estimated amount shall be paid over to the Director or otherwise accounted for within days from the date the notice was posted or served.

(3) Proof that notice under subsection (2) has been given shall constitute evidence that the amount stated in the notice is due and owing, and onus of proving otherwise shall rest on the person accountable for the tax.

18. —(1) If a person:—

(a) disputes liability for the amount stated in the notice as provided in subsection (2) of section 17; or

(b) disputes an assessment made under subsection 25;

he may personally or by his solicitor or agent, within thirty days after the notice of assessment, serve notice of objection upon the Director.

(2) The notice of objection shall be in writing and shall:—

(a) be addressed to the Director; and

(b) set out clearly the reasons for the objection and all facts relative thereto.

(3) Upon receipt of the notice of objection, the Director shall duly consider the matter and affirm or amend the estimate or assessment and shall within thirty days from the date of the receipt of the notice notify the person objecting of his decision.

19. —(1) If a person who has objected is dissatisfied with the decision of the Director under subsection (3) of section 18, he may appeal to the High Court.

(2) The appellant within thirty days from the date of the giving of the notice of the decision complained of shall:—

(a) Serve upon the Director a written notice of his intention to appeal which notice shall be signed by the appellant or by his solicitor or agent and set forth the grounds of the appeal; and

(b) file a copy of the notice with the Court.

(3) The appellant, within fourteen days after the service upon the Director of the notice of the appeal, shall:—

(a) apply to the Court for the appointment of a date for the hearing of the appeal; and

(b) serve upon the Director not less than fourteen days before the hearing a written notice of the date appointed for the hearing.

(4) The Court:—

(a) shall hear the appeal and the evidence adduced before it by the appellant and the Director; and

(b) shall decide the matter of the appeal; and

(c) may, on the request of any party to the appeal, direct that the hearing shall be held in camera.

(5) The Court:—

(a) may confirm, reduce or amend any estimate or assessment complained of, or make such order thereon; and

(b) may confirm, annul or modify any decision complained of, or make such order thereon as it thinks fit.

(6) The costs of the appeal shall be in the discretion of the Court.

(7) The Chief Judge of the State may make rules providing for:—

(a) the method of tendering evidence before the Court;

(b) the conduct of appeals under this section; and

(c) The procedure to be followed.

20. Any:—

(a) estimate made by the Director under subsection (1) of section 17 or

(b) assessment made under subsection (2) of section 25; shall not be varied or disallowed because of any irregularity, informality, omission or error on the part of any person in carrying out any directory provision of this part or regulations made under this Edict.

21. Neither:

(a) the giving of a notice of objection or of appeal by any person; nor

(b) any delay in the hearing of an objection or of an appeal,

shall in any way affect the due date of, or liability for, payment provided under this Part or under regulations made under this Edict in respect of any tax due and payable, or that has been collected by, or on behalf of, the Director that is the subject-matter of the objection or appeal or in any way delay the collection but in the event of the estimate or assessment of the Director being set aside or reduced on appeal the Director shall refund the amount or excess amount of tax which has been paid or collected.

22. Every person who collects any tax under this Part or under regulations made under this Edict:—

(a) shall be deemed to hold the tax in trust for the Government; and

(b) shall be liable for the payment over of the tax in the manner and at the time provided under this Part or under regulations made under this Edict, and the amount due shall, until paid, form a lien and charge on the entire assets of his estate in the hands of any trustee.

23.—(1) Where default is made in the payment of any tax:—

(a) that is due and payable under this Part or under regulations made under this Edict; or

(b) that has been collected or any part thereof,

such tax may be sued for and recovered in the High Court, or if the sum claimed is within the limits of its jurisdiction in personal suits, then in a magistrates' court by the Director in his official name with full costs of suit, from the person by whom the tax is payable as a debt to the Government.

(2) In any suit under subsection (1) the production of a certificate issued:—

(a) under the hand of the Director; or

(b) by any person duly authorized by the Director,

giving the name and address of the person by whom the tax is payable and the amount of tax due from that person shall be sufficient evidence of the amount so due and sufficient authority

for the High Court or a magistrates' court to give judgement for the amount.

(3) Notwithstanding subsections (1) and (2), where default is made in the payment of any tax which is due and payable under this Part or under regulations made under this Edict or has been collected or any part thereof the Director may issue a certificate stating the:—

(a) amount so due;

(b) amount thereof remaining unpaid; and

(c) name of the person by whom it is payable.

(4) The Director may file the certificate issued under subsection (3) with the Registrar of:—

(a) the High Court; or

(b) a magistrates' court if the amount is below one thousand Naira.

(5) A certificate filed under subsection (4) shall be of the same force and effect and all proceedings may be taken thereon as if it were a judgement of the High Court or a magistrates' court for the recovery of a debt of the amount stated in the certificate against the person named in such certificate.

24. Where a pools promoter has failed:—

(a) to collect; or

(b) to account for; or

(c) to remit,

tax in accordance with this Part or under regulations made under this Edict, the Director may, by written notice to the promoter, apply the bond which the promoter has deposited in accordance with paragraph (c) of section 3 in whole or in part to the amount of tax which should have been collected, accounted for, or remitted by the promoter as the amount due to the Director as on the date of the notice.

25.—(1) Any person appointed by the Director may enter at any reasonable time the business premises occupied by any person, or the premises where his records are kept:—

(a) to determine whether this Part or regulations made under this Edict are being or have been complied with; or

(b) to inspect, audit and examine books of account, records, or documents; or

(c) to ascertain the amounts received as stakes,

and the person occupying the premises shall answer all questions pertaining to these matters and shall produce such books of account, records or documents as may be required.

(2) Where it appears from the inspection, audit, or documents that this Part or regulations made under this Edict have not been complied with, the person making the inspection, audit or examination shall calculate the tax collected or due in such manner and form and by such procedure as the Director may think adequate and expedient and the Director shall assess the person accountable for tax for the amount of tax so collected, but the person so assessed may object or appeal against the amount of the assessment under sections 18 or 19.

26.—(1) Any magistrate who is satisfied by information on oath that there is reasonable ground to suspect that a person:—

(a) has contravened or is contravening; or

(b) has failed or is failing to comply with,

any of the provisions of this Part or regulations made under this Edict, may issue a warrant authorising any police officer or any other person appointed by the Director named in the warrant at any time or times within one month from the date of issue of the warrant to enter and search any building or place or any part of such building or place reasonably suspected as having been or as being used for the purpose of, or in connection with, the contravention of, or failure to comply with, any of the provisions.

(2) A police officer or a person appointed by the Director and named in the warrant under subsection (1) shall make enquiries as are necessary and the person who:—

(a) has contravened or is contravening; or

(b) has failed or is failing to comply with,

any of the provisions of this Part or regulations made under this Edict under subsection (1),

shall produce for inspection by the police officer or the person named in the warrant any books of account, records or documents in his possession or under his control, or in the building or place or any part of the building or place and answer any questions relating thereto.

27. (1) Any person accountable for tax under this Part shall collect, account for, or remit the tax.

(2) Where a person fails or refuses to collect, account for, or remit the tax, a certificate issued by the Director or any other person duly authorized by the Director stating the amount of tax in default shall, for the purposes of subsection (1), be conclusive as to the amount of tax that should have been collected, accounted for, or remitted.

28. For the purposes of this Edict, no person shall:—

(a) fail or neglect to furnish any returns or information or comply with any requirement of the Director as and when required by this Edict; or

(b) make or deliver a return which he knows to be false, or does not believe it to be true, in any material particular.

29. (1) A deduction or refund of tax may be authorized by the Director:—

(a) where an over-payment of tax has been made by any person; or

(b) where the tax has otherwise been paid in error.

(2) No deduction or refund of tax shall be made unless an application is made therefore in writing by the person entitled thereto within six months of the time when the reduction or refund could first have been claimed.

30. No person shall willfully attempt in any manner to evade pool betting tax, or practice or concern himself with any fraudulent act, contrivance or device, whether already specifically provided for by law or not, with intent to avoid payment of such tax.

PART IV—GENERAL

31. The Director may, in writing and subject to such limitation as he may think fit, authorize any person, whether within or outside the State to perform, assist or advise in the performance of any functions conferred upon him by or under this Edict for all the purposes of this Edict.

32. —(1) Section 51 of the Interpretation Law shall apply to the service of a notice, if such notice is addressed

(a) in the case of a company or corporation incorporated in Nigeria to:—

(i) the registered office of the company or corporation; or

(ii) the principal office in the State of the company or corporation; and

(b) in the case of any other person to:—

(i) the last known business; or

(ii) the private address of such person.

(2) Any notice to be given, sent or posted under this Edict may instead be served by being left at the appropriate office or address determined under subsection (1) unless such address is a registered post office box number.

(3) Every notice to be given by the Commissioner under this Edict shall be signed by the Commissioner, by the Director or by some other person authorized for the purpose under section 31 and every such notice shall be valid if the signature of the Commissioner, the Director or such other person is duly printed or written thereon.

33. No person, with intent to defraud or deceive any other person, shall:—

(a) forge or cause or procure to be forged any coupon or any other document in respect of a pool betting;

(b) alter any number, word, or mark on any coupon or document;

(c) alter or falsify any account, book, record, or other document in respect of any pool betting;

(d) make or concur in making of any false or fraudulent entry in any account, book, record, or other document; or

(e) omit or concur in the omission of any material particular from any account, book, record, or other document.

34.—(1) Any person who:—

(a) fail to comply with any condition subject to which his license has been issued under subsection (3) of section 3; or

(b) fails or refuses to exhibit and keep exhibited his license or a signboard in the manner as specified under section 6; or

(c) fails or refuses to cause to be included in an advertisement of his business and on a coupon and in other documents addressed to stakers or intended stakers a statement to the effect that a licence had been issued to him under subsection (1) of section 7; or

(d) fails or refuses:—

(i) to answer any question put to him respecting any matter; or

(ii) to produce for inspection any books of account, records or documents in his possession or under his control, that he is required to produce for the purpose of inspection,

under subsection (2) of section 26; or

(e) fails or neglects to furnish any returns or information or to comply with any requirement of the Director as and when required, or makes or delivers a return which he knows to be false or does not believe to be true under section 28,

commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding one thousand naira or to a term of imprisonment not exceeding 6 months or to both; and, in the case of continuing offence, to an additional fine not exceeding two hundred naira in respect of each day on which the offence continues.

(2) Any person accountable for tax who fails or refuses to collect, account for, or remit the tax under section 27 commits an offence under this Edict and shall, on summary conviction, be liable to a fine equal to the amount of the tax that should have been collected, accounted for, or remitted and, in addition, to a fine not exceeding one thousand naira or to a term of imprisonment not exceeding 6 months or to both; and, in the case of a continuing offence, to an additional fine not exceeding two hundred naira in respect of each day on which the offence continues.

(3) Any person who:—

(a) carries on in the State a pool betting business without a license or distributes, prints or

publishes or causes to be distributed, printed or published in the State or does anything for the purpose of, or incidental to, a pool betting business not licensed under subsection (1) of section 4; or

(b) not having been issued with a license under this Edict, falsely represents in any advertisement, coupon, document, or in any other manner or form that he has such a license; or

(c) publishes or exhibits his pool betting business in an advertisement without having been issued with a license or carries on a pool betting business so advertised under subsection (2) of section 7,

commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding five thousand naira or to a term of imprisonment not exceeding 3 years or to both; and in the case of a continuing offence, to an additional fine not exceeding five hundred naira in respect of each day on which the offence continues.

(4) Any person who contravenes any of the provisions of subsection (1) of section 8 relating to prohibition of stakes in a pool betting carried on by an unlicensed person, commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding five hundred naira or to a term of imprisonment not exceeding 2 months or to both; and, in the case of a continuing offence, to an additional fine not exceeding fifty naira in respect of each day on which the offence continues.

(5) Any person who:-

(a) fails or refuses to comply with any of the provisions of section 14; or

(b) willfully attempts to evade pool betting tax with intent to avoid payment of the tax under section 30; or

(c) contravenes any of the provisions of section 33,

commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding two thousand naira or to a term of imprisonment not exceeding 12 months or to both; and, in case of a continuing offence, to an additional fine not exceeding two hundred naira in respect of each day on which the offence continues.

(6) Any person required to be registered who fails or refuses within the time specified to make an application to the Commissioner to be registered under section 13 commits an offence under this Edict and shall, on summary conviction, be liable to a fine not exceeding one hundred naira for each day during which he fails or refuses to make application.

(7) Any person who contravenes or fails or refuses to comply with any of the provisions of this Edict, or regulations made thereunder in respect of which an offence has not been prescribed, commits an offence and shall, on summary conviction, be liable to a fine not exceeding two hundred naira or to a term of imprisonment not exceeding 2 months or to both; and, in the case of a continuing offence, to an additional fine not exceeding fifty naira in respect of each day on which the offence continues.

(8) Any article with which, or in connection with which, an offence is committed under subsections (1) to (7) shall be liable to be forfeited to the Government and disposed of.

35.—(1) where an offence under this Edict or under regulations made thereunder is committed by a body of persons, then:—

(a) in the case of a body corporate, other than a partnership, every Director, or Secretary, or similar officer of such body; and

(b) in the case of a partnership every partner of the partnership commits the offence.

(2) No person commits an offence by virtue of subsection (1) if he proves to the satisfaction of the Court:—

(a) that he did not consent to, or connive at, the commission of the offence; and

(b) that he did all in his power to prevent the commission of the offence having regard to all the circumstances.

36.—(1) The Governor may make such regulations as he may, think fit for the purpose of giving effect to this Edict.

(2) Without prejudice to the general effect of subsection (1), regulations made thereunder may:—

(a) regulate the issue and form of licenses and prescribe fees to be paid therefor;

(b) regulate the issue and form of any bond or other security to be deposited under paragraph (c) of subsection (3) of section 3;

(c) prescribe and regulate the issue and form of any coupon, rules or other papers printed or published by any person carrying on a pool betting business;

(d) prohibit misleading advertisements in respect of any pool betting business;

(e) make provision for the inspection of premises on which any pool betting business is to be, or is being, carried on;

(f) make provision for the purpose of preventing fraud on stakers or on the public at large on the part of licensed proprietors, their agents and employees or any other persons;

(g) prescribe classes of persons who may not participate in such pool betting as may be prescribed by reason of their responsibility for, employment in or connection with, the carrying on of any pool betting business;

(h) require licensed proprietors registered under Part III.—

(i) to keep such accounts and records; and

(ii) to make such returns of stakes placed with them and the amount of tax for which they are accountable, in respect of such periods in such form and containing such particulars as may be prescribed; and to pay the amount of tax appearing by the returns to be due from them at such times and in such manner as may be prescribed; and

(i) prescribe anything which by this Edict is authorized or required to be prescribed.

(3) Regulations made under this section may prescribe in relation to any contravention of the regulations.—

(a) penalties not exceeding a fine of two thousand naira or 12 months imprisonment or both;

(b) additional penalties not exceeding two hundred naira per day in respect of continuing offences;

(c) forfeiture to the Government and disposal of any articles with which the offences are committed.

37. The Pool Betting (Control and Taxation) Edict, 1973 is hereby repealed.

38. The Pool Betting (Control and Taxation) Regulations, 1972 are hereby revoked.

SCHEDULE

Rate of Pool Betting Tax 20 per centum