

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;