

## CHAPTER 74 - LAND INSTRUMENTS (PREPARATION)

### ARRANGEMENT OF SECTIONS

#### SECTION

1. Short title.
2. Application.
3. Interpretation.
4. Person preparing to endorse his name and address on instrument.
5. Unqualified persons not to draw instrument.
6. (1) Certain agreements void.  
(2) Fee or reward paid under void agreement may be recovered.
7. Saving for instruments drawn by public officers.
8. Power to except any class of instrument.

## CHAPTER 74

### LAND INSTRUMENT (PREPARATION)

#### A LAW TO PROHIBIT UNQUALIFIED PERSONS FROM DRAWING INSTRUMENTS AFFECTING LAND FOR REWARD

[30 August 1917]

1. This Law may be cited as the Land Instruments (Preparation) Law.
2. This Law shall apply to those parts of the State to which it may be applied by order of the Governor.
3. Definition:—  
"instrument" means any document conferring, transferring, limiting, charging or extinguishing, or purporting to confer, transfer, limit, charge or extinguish any right, title or interest in land, but does not include a will.
4. Every person who shall draw or prepare any instrument shall endorse or cause to be endorsed thereon his name and address.  
Penalty: a fine of one hundred naira.
5. No person other than a legal practitioner shall either directly or indirectly for or in expectation of any fee, gain or reward draw or prepare any instrument.  
Penalty: fine of five hundred naira.

6.—(1) An agreement entered into after the commencement of this Law to pay a fee or reward to any person, other than a legal practitioner, in consideration of such person drawing or preparing any instrument is void.

(2) Any person who shall after the commencement of this Law pay to any person, other than a legal practitioner, any fee or reward for having after the commencement of this Law drawn or prepared or agreed to draw or prepare an instrument may sue for and recover the amount of such fee or reward from the person to whom the same was paid.

7. Nothing in this Law shall apply to any public officer drawing or preparing an instrument in the course of his duty as such.

8. The Governor may by order except from the provisions of this Law any class of instrument specified in such order.

## **CHAPTER 103—POOL BETTING (CONTROL AND TAXATION)**

### **ARRANGEMENT OF SECTIONS**

#### **SECTION**

#### **PART I—PRELIMINARY**

1. Citation and commencement.
2. Interpretation.

#### **PART II—CONTROL AND REGULATION OF POOL BETTING AND POOL BETTING BUSINESSES**

3. Power to issue, renew and revoke licenses, etc.
4. Prohibition of pool betting business without license.
5. Publication of particulars of licensed proprietors.
6. Licensed proprietors to exhibit licenses, etc.
7. Advertisements in relation to pool betting businesses.
8. Prohibition of stakes in pool betting carried on by unlicensed persons.

9. Power to issue search warrants.

### PART III—IMPOSITION AND COLLECTION OF TAX ON STAKES

10. Tax imposed on stake.
11. Governor may vary tax.
12. Licensed proprietors accountable for tax.
13. Registration of licensed proprietor.
14. Accounts to be kept by licensed proprietors.
15. Returns to be made by licensed proprietors.
16. Secrecy of returns.
17. Determination of tax by the Director.
18. Objection to determination of tax.
19. Right of appeal to High Court against decision of the Director and the procedure to be followed.
20. Irregularities, etc., not to affect validity of estimated tax.
21. Collection of taxes unaffected by pending appeals.
22. Liability for payment of taxes collected.
23. Recovery of taxes.
24. Forfeiture of bond where tax not collected, accounted for, or remitted.
25. Inspection.
26. Power to issue search warrants.
27. Persons accountable for tax to collect, etc., tax.
28. Persons to make returns, etc.

29. Refund of tax paid in error.

30. Fraud or evasion of tax.

#### PART IV—GENERAL

31. General powers of the Director.

32. Service and signification of notices.

33. Prohibition of certain miscellaneous offences.

34. General penalties.

35. Offences by bodies of persons.

36. Regulations.

37. Edict No. 5 of 1973 repealed.

38. Pool Betting (Control and Taxation) Regulations 1972 revoke