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SCHEDULE

POOL BETTING (CONTROL AND TAXATION) LAW

A Law to regulate and tax pool betting.

[KWS 19 of 1968, KWS 1 of 1971.]

[Date of commencement: 1 *st* January, 1970]

PART I

Preliminary

1. Short title and commencement

This Law may be cited as the Pool Betting (Control and Taxation) Law.

2. Interpretation

In this Law, unless the context otherwise requires—

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

"**carry on**" with its grammatical variations and cognate expressions in relation to a pools 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;

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

"**Director**" means the Director of Internal Revenue in the State;

"**dividend**" means the prize won by a staker in a pool betting;

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

"**Government**" means the Government of the State;

"licence" means a licence issued in accordance with section 3 to any person for the purpose of carrying on a pools betting business in the State;

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

"office" in relation to a pools 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;

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

"pools 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 case, 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 part of or incidental to the 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 construed accordingly;

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

"prescribed" means prescribed by any regulation made under this Law;

"regulations" means any regulations made under this Law;

"stake" means the amount placed on a bet by any person participating in a

pool betting; and **"staker"** shall be construed accordingly;

"tax" means the pools betting tax imposed by this Law;

"the State" means the Kwara State of Nigeria.

PART II

Control and Regulation of Pool Betting and Pools Betting Businesses

3. Power to issue, renew and revoke licences, etc.

(1) The Secretary to the State Government may upon application made in the prescribed form issue a licence to any person for the carrying on of a pools betting business in the State.

(2) Licences shall be in such form and shall be subject to such conditions as may be prescribed and to such special conditions as the Secretary to the State Government may, in a particular case, impose.

(3) A single promoter shall pay an annual fee of ₦5,000 (five thousand naira); and an agent shall pay an annual fee of ₦1,000 (one thousand naira).

(4) Without prejudice to the generality of subsection (2) the following conditions shall be inserted in any licence issued under this section to a pools promoter—

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

(b) that he shall deposit with the Director of Internal Revenue a bond by way of cash or other security satisfactory to the Commissioner and in such amount as the Commissioner may determine.

(5) The Secretary to the State Government may upon application made in the prescribed form renew any licence at such interval from the first issue or the last renewal thereof as may be prescribed and may at any time revoke any licence.

(6) The issue, renewal, refusal to issue or renew and the revocation of any licence 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 Secretary to the State Government who shall not be required to assign any reason for such issue, renewal, refusal, revocation, addition, alteration, cancellation or exemption.

(7) *Penalty.*—Any licensed proprietor who fails to comply with any condition subject to which his licence has been issued shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

(8) A pool promoter shall accept to pay full odds as determined by appropriate panel in cases where the games have been abandoned as a result of force majeure or when playing grounds become water logged as a result of heavy rain.

4. Prohibition of pools betting business without licence and penalty for false representation as to possession of licence

(1) No person shall, under any form, pretence or description whatsoever or by means of any device, contrivance or by any other means whatsoever, carry on in the State a pools betting business without a licence and no person shall 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 pools betting business not licensed under this Law.

(2) For the purposes of this section, where on the commencement of this Law the term of a licence granted under any other written law has six months to run, the licensee shall be deemed to have been granted a licence under this Law and may continue to operate thereunder for the unexpired portion of the term. If the licence has less than six months to run, the licensee shall apply for a renewal of his licence under this Law within one month

from the commencement of this Law and the failure by the licensee without lawful excuse to apply for a renewal within such period of one month shall operate as a revocation of the licence.

(3) Where a licence is deemed to have been granted under this Law, the licensee shall apply for a renewal of the licence not less than one month before its expiry, and his failure to apply shall operate as a bar to any subsequent application by him.

(4) Any person who contravenes any of the provisions of subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one thousand naira or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

(5) Any person who, not having been issued with a licence under this Law, falsely represents in any advertisement, coupon, document or in any other manner or form that he has such a licence, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one thousand naira or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

5. Publication of particulars of licensed proprietors

The Secretary to the State Government may, at such intervals as he may determine, cause to be published in the Kwara State *Gazette* and in such other manner as he may deem fit, such particulars as may be prescribed in respect of all licensed proprietors known to be carrying on business for the time being.

6. Licensed proprietors to exhibit licenses, etc.

(1) Every licensed proprietor shall cause his licence to be exhibited in a conspicuous position with his principal office in the State and shall cause to be exhibited in a conspicuous manner outside such office and also outside each of his branch offices in the State a signboard showing the name in which he has been issued with a licence and

indicating the fact that such licence has been issued to him under this Law.

(2) Any licensed proprietor who fails to comply with any of the provisions of subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

7. Advertisements in relation to pools betting businesses

(1) Every licensed proprietor shall cause to be included in every advertisement within the State of his business and in every coupon and every other document addressed to stakers or intended stakers within the State a statement to the effect that a licence has been issued to him under this Law and any licensed proprietor who fails to comply with the provisions of this subsection shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

(2) No advertisement of a pools betting business shall be published or otherwise exhibited within the State unless a licence has been issued to the person carrying on such business and any person who publishes or otherwise exhibits such an advertisement or any person carrying on any pools betting business so advertised shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one thousand naira or to imprisonment for a term not exceeding three years or to both such fine and imprisonment.

(3) In any prosecution for an offence under subsection (2) it shall be a defence if the accused person proves—

- (a) that he did not know and had no reasonable means of knowing that a licence has not been issued to the person carrying on the pools 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 a business that he did not

authorise and has not in any way caused the publication or exhibition of the advertisement which is the subject matter of the charge.

8. Prohibition of stakes in any pools betting carried on by unlicensed persons

(1) No person within the State shall place or cause to be placed within the State or elsewhere on behalf of himself or of any other person any stakes or bets in any pool betting conducted by any person whether within or outside the State who, to the knowledge of such first mentioned person, has not been issued with a licence under this Law.

(2) Any person who contravenes any of the provisions of subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one hundred naira or to imprisonment for a term not exceeding four months or to both such fine and imprisonment.

(3) In any prosecution for an offence under this section 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 licence if it is proved that the person charged could by making reasonable enquiries have acquired such knowledge.

9. Power to issue search warrants

Any magistrate or justice of the peace, who is satisfied by information on oath that there is reasonable ground to suspect that any 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, may issue a warrant under his hand authorising any police officer at any time or times within one month from the date thereof to enter, if necessary by force, the said building or place and every part thereof, and to search for, seize and remove any document, money or valuable thing found therein which he has reasonable ground to suspect is in such building or place for any purpose connected with the infringement of any provision of this Part or of any regulations.

10. Forfeiture of stakes, dividends, etc., in unlicensed pools betting business

The court before which a person is proved to have committed an offence under section 4 or section 8 in relation to any pools betting business or any pool betting shall order to be forfeited to the Government any stake that has been placed and any dividend that has been won or paid in respect of any stake and also any coins, banknotes and currency notes which may be produced to the court and which are shown to its satisfaction to represent any stakes in relation to such business or any dividend, and may order to be destroyed any documents (other than banknotes or currency notes) which may be produced to the court and which are shown to its satisfaction to relate to such pools betting business or pool betting as aforesaid.

PART III

Imposition and Collection of Tax on Stakes

11. Tax imposed on stake

(1) A tax to be known as pools betting tax, at the rate specified in the Schedule shall, subject to and in accordance with the provisions of this Law, be charged to every stake placed by persons within or outside the State with any licensed proprietor.

[Schedule.]

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

(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.

12. Governor may vary tax

(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 in exercise of the powers conferred by subsection (1) shall be published in the Kwara 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.

13. Licensed proprietors accountable for tax

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 of Revenue by such proprietor, in such manner as may be prescribed.

14. Registration of licensed proprietors

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

(2) The Secretary to the State Government shall register every licensed proprietor known to him to be carrying on a pools betting business in the State (whether or not 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 Secretary to the State Government shall cancel his registration.

(4) The Secretary to the State Government 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, as the case may be.

15. Accounts to be kept by licensed proprietors

(1) Every licensed proprietor shall keep such books of account in respect of the pools betting business carried on by him in the State as may be prescribed and shall enter therein true and regular accounts of all monies received by him in respect of such business

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

(2) A licensed proprietor shall, if required so to do by the Director of Revenue by notice in writing, produce for examination within such time as may be specified in the notice the books of account referred to in subsection (1) and any other document relating to his pools betting business and shall, at all reasonable times, give all necessary facilities to any person authorised in that behalf by the Director to inspect or audit such books.

(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 pools betting depends is known or within such extended period as the Director of Revenue may allow, prepare a completed account certified by an approved accountant in respect of such pool betting showing the total amount raised thereby, the amount of the dividends and commission paid and all other costs, charges and expenses incurred by such proprietor in the promotion and conduct of such pool betting.

(4) Any licensed proprietor who fails to comply with any of the provisions of the section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding four hundred naira or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

16. Returns to be made by licensed proprietors

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

17. Provision as to secrecy of returns

Returns made under this Law or under any regulations shall be available only to the Director of Revenue and persons authorised by him.

18. Determination of tax by Director of Revenue

(1) When a person accountable for tax fails to make a return or remittance as

required by or under this Law or under any regulations, or if his returns are not substantiated by records, the Director of Revenue 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, and he shall pay that amount to the Director of Revenue and the Director of Revenue 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 of Revenue or otherwise accounted for within thirty days from the date the notice is posted or served.

(2) Proof that notice under subsection (1) has been given shall constitute prima facie evidence that the amount stated therein is due and owing, and the onus of proving otherwise shall rest on the person accountable for tax.

19. Objection to determination of tax by Director of Revenue

(1) If a person disputes liability for the amount stated in the notice as provided in subsection (1) of section 18, or if he disputes an assessment made under subsection (2) of section 26, he may personally or by his solicitor or agent, within thirty days after the notice or assessment, serve notice of objection upon the Director of Revenue.

(2) The notice of objection shall be in writing and shall be addressed to the Director of Revenue.

(3) The notice shall set out clearly the reasons for the objection and all facts relative thereto.

(4) Upon receipt of the notice the Director of Revenue shall duly consider the matter and affirm or amend the estimate or assessment and forthwith notify the person objecting of his decision.

20. Appeal to High Court against decision of Director of Revenue

(1) If a person who has objected is dissatisfied with the decision of the Director of Revenue he may appeal therefrom to the High Court.

(2) The appellant shall, within thirty days from the date of the giving of the notice of the decision complained of, serve upon the Director of Revenue a written notice of his intention to appeal which notice shall be signed by the appellant or by his solicitor or agent, and shall set forth the grounds of the appeal and the appellant shall file a copy of the notice with the court. Within fourteen days after the service upon the Director of Revenue of the notice of appeal, the appellant shall apply to the Court for the appointment of a day for the hearing of the appeal, and shall serve upon the Director of Revenue not less than fourteen days before the hearing a written notice of the day appointed for the hearing.

(3) The court shall hear the appeal and the evidence adduced before it by the appellant and the Director of Revenue and shall decide the matter of the appeal and the court may, on the request of any party to the appeal, direct that the hearing shall be held in camera.

(4) The court may confirm, reduce or amend any assessment complained of or make such order thereon as it may think fit and may confirm, annul or modify any decision complained of or make such order thereon as it thinks fit.

(5) The costs of the appeal shall be in the discretion of the court.

(6) The Chief Judge may make rules providing for the method of tendering evidence before the court, the conduct of appeals under this section and the procedure to be followed.

21. Irregularities, etc., not to affect validity of estimated tax

Any estimate made by the Director of Revenue under subsection (1) of section 18 or any assessment made under subsection (2) of section 26 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 any regulations.

22. Collection of tax unaffected by pending appeals

Neither the giving of a notice of objection or of appeal by any person nor any delay in the hearing of an objection or an appeal shall in any way affect the due date of, or liability for, payment provided under this Part or under any regulations in respect of any tax due and payable, or that has been collected by or on behalf of the Director of Revenue that is the subject matter of the objection or appeal or in any way delay the collection of the same, but in the event of the estimate of the Director of Revenue being set aside or reduced on appeal the Director of Revenue shall refund the amount or excess amount of tax which has been paid or collected.

23. Liability for payment of tax collected

Every person who collects any tax under this Part or under any regulations shall be deemed to hold the same in trust for the Government and liable for the payment over of the same in the manner and at the time provided under this Part or under any regulations, 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.

24. Recovery of tax

(1) Where default is made in the payment of any tax that is due and payable under this Part or under any regulations or that has been collected or any part thereof, such tax may be sued for and recovered in a court of competent jurisdiction by the Director of Revenue in his official name with full costs of suit from the person by whom the tax is payable as a debt due to the Government.

(2) For the purposes of this section "**court of competent jurisdiction**" means the High Court or, if the sum claimed is within the limits of its jurisdiction in personal suits, a District Court.

(3) In any suit under subsection (1) the production of a certificate under the hand of the Director of Revenue or any person duly authorised by him giving the name and address of the person by whom the taxes payable and the amount of tax due from him shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgment for the said amount.

(4) Notwithstanding the provisions of subsections (1) and (3) where default is made in the payment of any tax which is due and payable under this Part or under any regulation or has been collected or any part thereof, the Director of Revenue 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,

and may file the certificate with any registrar of the High Court, or with the registrar of a District Court of competent jurisdiction where the amount is below one thousand naira, and when so filed the certificate shall be of the same force and effect, and all proceedings may be taken thereon as if it were a judgement of the court for the recovery of a debt of the amount stated in the certificate against the person named therein.

25. Forfeiture of bond where tax not collected, accounted for or remitted

Where a pools promoter has failed to collect, account for or remit tax in accordance with this Part or under any regulations, the Director of Revenue may, by written notice to such pools promoter apply the bond which he has deposited in accordance with the provisions of paragraph (b) of subsection (3) of section 3 in whole or in part to the amount of tax which should have been collected, accounted for or remitted by such pools promoter as the amount due to the Director of Revenue as on the date of such notice.

26. Powers of inspection

(1) Any person appointed by the Director of Revenue may enter at any reasonable time the business premises occupied by any person, or the premises where his records are kept, to determine whether this Part or any regulations are being or have been complied with, or to inspect, audit, and examine books of account, records, or documents, or 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 examination of the books of account, records or documents that this Part or any regulation has 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 of Revenue may deem adequate and expedient, and the Director of Revenue shall assess the person accountable for tax for the amount of tax so calculated but the person so assessed may object or appeal against the amount of the assessment under sections 19 and 20.

27. Power to issue search warrants and penalty for failure to answer questions, etc.

(1) Any magistrate or justice of the peace, who is satisfied by information upon oath that there is reasonable ground to suspect that any person has contravened or is contravening, or has failed or is failing to comply with, any of the provisions of this Part or any regulations, may issue a warrant under his hand authorising any police officer or any person appointed by the Director of Revenue named therein at any time or times within one month from the date thereof to enter and search any 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 such provisions, and to make such inquiries as are deemed necessary and such person shall produce for inspection by the police officer or person named in the warrant any books of account, records, or documents in his possession or in

the building or place and answer any questions relating thereto.

(2) Any person who refuses or fails to answer any question put to him under subsection (1) respecting any matter, or who fails 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 purposes of inspection, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

28. Failure to collect, account for or remit tax

(1) Any person accountable for tax under this Part or under any regulations who fails to collect, account for or remit the same shall be guilty of an offence and shall be liable on conviction 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 five hundred naira or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

(2) A certificate under the hand of the Director of Revenue or any person duly authorised by him stating the amount of tax in default shall, for the purpose of subsection (1) be conclusive as to the amount of tax that should have been collected, accounted for or remitted.

29. Failure to make returns, etc.

Any person who—

- (a) fails or neglects to furnish any returns or information or to comply with any requirements of the Director of Revenue as and when required by this Part or by any regulations; or
- (b) makes or delivers a return which he knows to be false, or does not believe to be true, in any material particular,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.

30. Failure to register

Any person required by section 14 to be registered who fails within the time specified by that section to make application to the Secretary to the State Government to be registered shall be guilty of an offence and shall be liable on conviction to a fine not exceeding fifty naira for each day during which he fails to make such application.

31. Refund of tax paid in error

(1) A deduction or refund of tax may be authorised by the Director of Revenue where an overpayment of tax has been made by any person or where the tax has otherwise been paid in error.

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

32. Penalty for fraud or evasion

Any person, who willfully attempts in any manner to evade pools betting tax, or practises or is concerned in any fraudulent act, contrivance or device, whether already specifically provided for by law or not, with intent to avoid payment of such tax, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

PART IV

Miscellaneous

33. Miscellaneous offences and offences by body corporates

- (1) Any person who with intent to defraud or deceive any other person—
- (a) forges or causes or procures to be forged any coupon or any other document in respect of a pool betting;
 - (b) alters any number, word, or mark on any such coupon or document;
 - (c) alters or falsifies any account, book, record or other document in respect of any pool betting;
 - (d) makes or concurs in the making of any false or fraudulent entry in any such account, book, record or other document; or
 - (e) omits or concurs in the omission of any material particular from any such account, book, record or other document,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

(2) Any person who contravenes or fails to comply with any of the provisions of this Law, or of any regulations for which no other penalty is specially provided in this Law or in such regulations, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding two hundred naira or to imprisonment for a term not exceeding two months or to both such fine and imprisonment.

(3) Where a person convicted of an offence under this Law or under any regulations is a body corporate, every person who at the time of the commission of the offence was a director or officer of the body corporate shall also be deemed to be guilty of that offence and shall be liable to be punished accordingly unless he proves that the act or omission which constituted the offence was committed or made without his consent.

34. General powers of Secretary to the State Government

The Secretary to the State Government may in writing and subject to such limitations as he may think fit authorise any person whether within or without the State to perform, assist or advise in the performance of any function conferred upon him by or under this Law for all the purposes of this Law.

35. Service and signification of notices

(1) The provisions of section 51 of the Interpretation Law shall apply to the service of a notice, if such notice is addressed—

[Cap. 15.]

- (a)* in the case of a company or corporation incorporated in Nigeria, to the registered office of the company or corporation or to its principal office in the State; and
- (b)* in the case of a company or corporation incorporated outside Nigeria, to the person authorised to accept service of process under the Companies Decree, to the registered office of the company or corporation wherever it may be situated or to its principal officer in the State; and
- (c)* in the case of any other person, to the last known business or private address of such person.

(2) Any notice to be given, sent or posted under this Law 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 Secretary to the State Government under this Law shall be signed by him, by the Director of Revenue or by some other person or persons authorised for that purpose under section 34 and every such notice shall be valid if the signature of the Secretary to the State Government or such other person is duly printed or

written thereon.

36. Power of Governor to make regulations

The Governor may make regulations providing for any matter for which provision appears to him to be necessary for the purpose of giving effect to the provisions of this Law and in particular without prejudice to the generality of the foregoing—

- (a) regulating the issue and form of licences and prescribing fees to be paid therefore;
- (b) regulating the issue and form of any bond or other security to be deposited under paragraph (b) of subsection (3) of section 3;
- (c) prescribing and regulating the issue and form of any coupon, rules or other papers printed or published by any person carrying on a pools betting business;
- (d) prohibiting misleading advertisements in respect of any pools betting business;
- (e) making provision for the inspection of premises at which any pools betting business is to be, or is being, carried on;
- (f) making 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) prescribing classes of persons who may not participate in such pool betting as may be prescribed by reason of their responsibility for or employment in connection with the carrying on of any pools betting business or of their relationship with such persons;
- (h) requiring licensed proprietors registered under Part III to keep such accounts and records and to make such returns of stakes placed with them and of 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;

- (i) prescribing offences and penalties for the breach of any regulation such penalties not to exceed a fine of five hundred naira or imprisonment for a term of one year or both such fine and imprisonment; and
- (j) prescribing anything which by this Law is authorised or required to be prescribed.

SCHEDULE

[Section 11.]

[KWS 1 of 1971.]

Rate of Pool Betting Tax

Treble Chance bets	20 percent
Fixed Odds bets	10 percent

CHAPTER P6

POOL BETTING (CONTROL AND TAXATION) LAW

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. The Pool Betting (Control and Taxation) Regulations.

THE POOL BETTING (CONTROL AND TAXATION) REGULATIONS

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Interpretation.
3. Application for licence.
4. Applicants for a pools promoter's licence to submit proposed rules for business.
5. Form of licence.
6. Period of validity of licence.
7. Fees for licence.
8. Conditions for pools promoter's licence.
9. Conditions for pools agent's licence.
10. Accounts to be kept and returns to be made by licensed proprietors.
11. Person who may not participate in specified class of pool betting.
12. Penalty for contraventions of regulations 7, 8 and 9 and 11.
13. Application for registration under section 14 of the Law.
14. Certificate of registration and production of same.
15. Method of payment of tax.
16. Penalty for contravention of regulation 15.

SCHEDULE

THE POOL BETTING (CONTROL AND TAXATION) REGULATIONS

[K.WS LN 25 of 1968.]

In exercise of the powers conferred by section 36 of the Pool Betting (Control and Taxation) Law, 1968, the following regulations are hereby made by the Military Governor of the Kwara State of Nigeria.

[Date of commencement: *By Notice*]

1. Short title and commencement

These regulations may be cited as the Pool Betting (Control and Taxation) Regulations, 1968, and shall come into operation on a date to be appointed by the Military Governor by notice in the Kwara State Gazette.

2. Interpretation

(1) In these regulations—

"approved accountant" in relation to any pools betting business means an accountant approved by the Commissioner for the purposes of that business;

"commission" in relation to any competition means the amount by which the total stakes in the competition, after deduction of tax, exceeds the sum of total dividends in the competition and the expenses of the competition, and, in relation to any pools betting business generally, means the amount by which the total stakes in all the competitions, after deduction of tax, exceeds the sum of the total dividends in and the total expenses of all the competitions;

"expenses" in relation to any competition or pool betting business means the expenses actually incurred by the licensed pools promoter in the conduct of the competition or business, excluding expenses properly chargeable to capital and any interest on borrowed money, and, in particular, excluding any provision for depreciation on buildings or equipment, any fee payable for the issue or renewal of a licence, and any emoluments payable to the pools promoter or, in the case of a pools betting business conducted by a partnership or a body corporate, to any of the

partners or the directors respectively;

"the Law" means the Pool Betting (Control and Taxation) Law;

[Cap. P6.]

"pool agent's licence" means a licence issued to a pools agent;

"pools promoter's licence" means a licence issued to pools promoter;

"rules" in relation to any competition, the rules regulating the pools betting business of the pools promoter conducting the competition and approved by the Commissioner for Finance under regulation 4.

(2) Unless the context otherwise requires, expressions used in these regulations have the same meanings as in section 2 of the Law.

3. Application for licence

An application for a pools promoter's or a pools agent's licence or for the renewal of any such licence shall be made in the appropriate Form A or B as in the Schedule.

[Forms A and B, Schedule.]

4. Applicants for a pools promoter's licence to submit proposed rules for business

(1) Every applicant for a pools promoter's licence shall submit with his application the rules in accordance with which he proposes to carry on his pools betting business.

(2) The Commissioner for Finance may approve or reject any rules so submitted or approve them subject to such amendments as he may deem fit.

5. Form of licence

(1) Every pools promoter's licence shall be in the Form C in the Schedule.

[Form C, Schedule.]

(2) Every pools agent's licence shall be in the Form D in the Schedule.

[Form D, Schedule.]

6. Period of validity of licence

Every licence and every renewal of a licence shall be valid up to 31st December of the year of issue.

7. Fees for licence

The fees for the issue or for every renewal of a licence shall be—

- (a)* in the case of a pools promoter's licence, ₦2000.00 for fixed odds and ₦1000.00 for other pools per annum or as the case may be in respect of each separate premises at which the pools betting business is authorised by the licence to be carried on;
- (b)* in the case of a pools agent's licence, ₦500.00 in respect of each separate premises at which the pools betting business is authorised by the licence to be carried on; and in addition, in the case of a licence permitting the business to be carried on, on behalf of more than one person, ₦500.00 in respect of each such person in excess of one.

8. Conditions for pools promoter's licence

Every pools promoter's licence shall be subject to the following conditions in addition to any such special conditions as may be endorsed thereon—

- (a)* all competitions shall be carried on in accordance with the rules and the pools promoter shall supply a copy of such rules free of charge to any staker on request;
- (b)* no premises other than the premises specified in the pools promoter's licence and the premises specified in the licence of any pools agent of the promoter shall be used for the purposes of the business;
- (c)* a copy of the licence shall be prominently displayed outside the pools promoter's principal office in the State and also inside and outside

each of all other premises in the State used for the purposes of the business;

- (d) no bets shall be received or negotiated outside the premises specified for the business;
- (e) as soon as possible after the receipt of a coupon or other document denoting a bet or bets made in compliance with the rules, a copy of the coupon or other documents shall be returned to the staker, signed and dated by the pools promoter, and so marked as to indicate the register and page number thereof wherein the bet or bets is or are recorded in accordance with the condition laid down in paragraph (g) of this regulation, in token of the acceptance of the bet or bets unless the coupon or other document was initially received by an agent of the pools promoter holding a pools agent's licence in that behalf;
- (f) every coupon or other document denoting a bet or bets made in compliance with the rules shall be accepted as an entry in the competition to which it relates and be considered accordingly;
- (g) the pools promoter shall keep registers in Form G in the Schedule hereto (the pages of which shall be numbered in serial order) of bets, other than bets initially received by an agent of the promoter holding a pools agent's licence in that behalf, showing the staker's name and the amount staked and shall retain the registers together with all coupons or other documents denoting any bet or bets, including those initially received by such an agent of the promoter as aforesaid, for at least three months after the event to which the bets relate have taken

place;

- (h) the pools promoter shall purchase from the Commissioner all the registers of bets required to be kept by him under paragraph (g) of this regulation; on registers other than those purchased from the Commissioner shall be used for the purposes of paragraph (g) of this regulation;
- (i) the pools promoter shall, not later than noon on the day on which the events to which any competition relates are to take place, lodge with the approved accountant a copy of—

 - (i) every coupon or other document denoting a bet or bets in the competition;
 - (ii) the register of bets relating to the competition kept by the promoter's agent or agents; and the promoter shall ensure that all copies so lodged are retained by the approved accountant for at least three months after the events to which the competition relates have taken place;
- (j) the pools promoter shall give to every pools agent employed by him a receipt in Form H in the Schedule showing—

 - (i) the total number of coupons and the total number of other documents denoting stakes in any competition received by him from such agent;
 - (ii) the total amount of stakes denoted by such coupons and the total amount of stakes denoted by such other documents;
 - (iii) the total amount of stakes on which the agent's remuneration is calculated; and

- (iv) the amount of such remuneration;
- (k) the pools promoter shall obtain from the Commissioner free of charge receipt books for the purpose of the receipt to be issued by the pools promoter under paragraph (j) of this regulation. No receipt book other than those obtained from the Commissioner shall be used for the purpose of paragraph (j) of this regulation. The pools promoter shall issue each receipt in triplicate; he shall retain the duplicate copy and shall forward the triplicate copy together with the used receipt book from which it was issued to the Commissioner;
- (l) the pools promoter, or, with the permission of the Commissioner given in writing, an agent of such promoter holding a pools agent's licence in that behalf shall, not later than seven days after the events to which any competition relates have taken place, send to the approved accountant a statement showing—
 - (i) the total amount of the stakes in respect of entries in the competition;
 - (ii) the total amount payable by way of dividends in the competition;
 - (iii) the total amount of stakes in respect of winning bets in the competition, and if there are more dividends than one in the competition the total amount of the stakes in respect of winning bets qualifying for, or for a share in each of the dividends; and
 - (iv) the amount payable in respect of each winning bet in the competition or, as the case may be, of each winning bet

qualifying, for, or for a share of, each of the dividends, bets staking or more than the minimum which is permissible under the rules being treated for the purposes of this condition as if they were several separate bets each staking the said minimum;

- (m) the pools promoter, or, with the permission of the Commissioner given in writing, an agent of such promoter holding a pools agent's licence in behalf shall, not later than fourteen days after the events to which any competition relates have taken place, send to the Commissioner a copy of the statement sent to the approved accountant in accordance with paragraph (l) of this regulation together with a certificate signed by the approved accountant to the effect that the amount or amounts referred to in the statement as being dividends in the competition are in compliance with the rules;
- (n) the pools promoter shall, not later than fourteen days after the events to which any competition relates have taken place, publish in a newspaper approved by the Commissioner for Finance a statement showing the matters required to be shown by subparagraph (iv) of the condition laid down in paragraph (l) of this regulation and the percentage of the total stakes in the competition retained by him in respect of expenses and commission;
- (o) the pools promoter shall, in each year before the 31st August, publish in a newspaper approved by the Commissioner for Finance a statement certified as correct by the approved accountant showing the percentage of the total stakes in all competitions held during the

twelve months ending on the 31st July immediately preceding retained by him in respect of commission;

(p) the pools promoter shall on request at all reasonable times permit—

- (i) all police officers of or above the rank of Inspector;
- (ii) all persons authorised in writing by the Commissioner to carry out enquiries relating to pools betting business and producing a written authority in that behalf,

to enter any premises used for the purposes of the business and to inspect all documents and records therein relating to the business;

(q) the pools promoter shall not, except with the approval of the Commissioner pay any dividend in connection with a competition to any person unless the coupon or other document denoting the winning bet signed by that person complies with the rules and a copy of the coupon or other document has been sent to the approved accountant as required by the condition laid down in paragraph (i) of this regulation;

(r) the pools promoter shall not fail to pay to any person, within one month after the events to which any competition relates have taken place, any dividend in connection with the competition to which the person may be entitled under the rules if the coupon or other document sent by that person denoting a winning bet in the competition complies with the rules and a copy of the coupon or other document has been sent to the approved accountant as required by the condition laid down in paragraph (i) of this regulation;

(s) the amount retained by the pools promoter from the total stakes in

any competition in respect of expenses and commission shall not exceed thirty per cent of the total stakes in that competition;

- (*t*) the total amount retained by the pools promoter from the total stakes in all competition, held during any period of twelve months ending on the 31st July in each year, in respect of commission shall not exceed five per cent of the total stakes in all such competitions.

9. Conditions for pool agent's licence

Every pools agent's licence shall be subject to the following conditions in addition to any such special conditions as may be endorsed thereon—

- (*a*) the pools agent shall not receive or negotiate any bet made by way of pool betting otherwise than on behalf of a person or persons specified in the licence;
- (*b*) no premises other than the premises specified in the licence shall be used for the purposes of the business;
- (*c*) the licence or a copy thereof shall be prominently displayed inside and outside each of the premises used for the purposes of the business;
- (*d*) no bets shall be received or negotiated outside the premises specified in the licence;
- (*e*) as soon as possible after the receipt of a coupon or other document denoting a bet or bets made in compliance with the rules a copy of the coupon or other document shall be returned to the staker, signed and dated by the pools agent and so marked as to indicate the register and page number thereof wherein the bet or bets is or are recorded in accordance with the condition laid down in paragraph (*f*) of this regulation in token of acceptance of the bet or bets, and the coupon or other document shall be forwarded to the

promoter of the competition;

(f) the pools agent shall keep registers in Form I in the Schedule (the pages of which shall be numbered in serial order) of all bets, showing the staker's name and the amount staked, and shall retain the registers or cause the registers to be retained, for at least three months after the events to which the bets relate have taken place;

(g) the pools agent shall purchase from the Commissioner all the registers of bets required to be kept by him under paragraph (f) of this regulation. No register other than those purchased from the Commissioner shall be used for the purposes of paragraph (f) of this regulations;

(h) the pools agent shall on request at all reasonable times permit—

(i) all police officers of or above the rank of Inspector;

(ii) all persons authorised in writing by the Commissioner to carry out enquiries relating to pools betting businesses and producing a written authority in that behalf,

to enter any premises used for the purposes of the business and to inspect all documents and records therein relating to the business;

(i) the pools agent shall supply to any staker in a competition, on request, a copy of the rules;

(j) the pools agent shall, not later than seven days after the events to which any competition relates have taken place, send to the Commissioner a return in Form J in the Schedule showing—

(i) the names of each pools promoter who employed him as a pools agent for such competition;

(ii) the total number of coupons denoting stakes in such competition

- received by him in respect of each pool promoter who employed him;
- (iii) the total amount of stakes in such competition denoted by coupons or other documents relating to the competition received by him in respect of each pools promoter who employed him;
- (iv) the total amount of stakes on which his remuneration is calculated in respect of each pools promoter who employed him;
- (v) the identification number of the receipt given to him by each pools promoter under paragraph (f) of regulation 8.

10. Accounts to be kept and returns to be made by licensed proprietors

(1) The books of account which a licensed proprietor is required to keep under subsection (1) of section 15 of the Law shall be in such form as the Commissioner may from time to time specify or approve.

(2) The period within which a licensed proprietor is to prepare a completed account under subsection (3) of section 15 of the Law shall be twenty days after the last day of the month during which any event on which the result of any pool betting depends took place.

(3) The return which a licensed proprietor is required to make to the Commissioner under section 16 of the Law shall be in the form of an account containing the same details as are contained in the completed account which a licensed proprietor is required to prepare under subsection (3) of section 15 of the Law and shall relate to all events on which the result of any pool betting depends which took place during each month of the twelve months ending on the 31st July in each year, provided that the returns with respect to events which took place during the months of September to July inclusive of any year shall contain the relevant details accumulated progressively each month.

11. Person who may not participate in specified class of pool betting

A licensed proprietor or any of his agents shall not place within the State or elsewhere either on behalf of himself or on any other person any stakes or bets in any pool betting conducted by such proprietor or by any other person on his behalf and in respect of which a licence has been issued to him under the Law and these regulations.

12. Penalty for contraventions of regulations 7, 8, 9 and 11

Any person who on or after the date of commencement of these regulations contravenes or fails to comply with any of the provision of regulations 7, 8, 9 and 11 shall be guilty of an offence and shall be liable on conviction to a fine of five hundred naira or imprisonment for six months or to both such fine and imprisonment.

13. Application for registration under section 14 of the Law

Applications from licensed proprietors for registration as required by subsection (1) of section 14 of the Law shall be made in the Form E in the Schedule.

[Form E, Schedule.]

14. Certificate of registration and production of same

(1) Every certificate of registration issued under subsection (2) of section 14 of the Law shall be in the Form F in the Schedule.

[Form F, Schedule.]

(2) Any person to whom a certificate of registration is issued shall produce the same on demand to any person duly authorised by the Commissioner in that behalf.

15. Method of payments of tax

(1) Every licensed pools promoter shall, not later than seven days after the date on which the events to which any competition relates have taken place, pay to the nearest Government Sub-Treasury the amount of tax deducted in accordance with the provisions of section 13 of the Law.

[Form E, Schedule.]

(2) Such licensed pools promoter shall immediately after such payment forward to the Commissioner in Form K in the Schedule, a certificate of payment showing details of the amount of stakes on which tax was calculated, the amount of the tax and the particulars of payment.

[Form K, Schedule.]

16. Penalty for contravention of regulation 15

Any person who on or after the date of commencement of these Regulations contravenes or fail to comply with any of the provisions of regulation 15 shall be guilty of an offence and shall be liable on conviction to a fine of five hundred naira or imprisonment for six months or to both such fine and imprisonment.

SCHEDULE

FORM A

[Reg. 3.]

Application for Pools Promoter's Licence

I/We.....

.....

(Name)

Of.....

...

(address)

hereby apply for a pools promoter's licence pursuant to section 3 (1) of the Pool Betting (Control and Taxation) Law, No. 19 of 1968, to carry on a pools betting business at the following premises—

(a)

(b)

(c)

.....

2. Period for which licence is required

.....

3. Number and date of expiring licence

.....

Date.....

.....

Signature of Applicant

To:

The Commissioner for Finance and Economic Planning,

Ahmadu Bello Way, Ilorin.

All licences expire on 31st December.

To be completed only when application is for renewal.

FORM B

[Reg. 3.]

Application for Pools Agent's Licence

I/We.....

..... (*Name*)

Of.....

.....

(Address)

hereby apply for a pools agent's licence pursuant to section 3 (1) of the Pool Betting (Control and Taxation) Law, No. 19 of 1968, to carry on a pools betting business as agent on behalf of the following—

(a) Name.....

.....

Address.....

.....

(b) Name.....

.....

Address.....

.....

(c) Name.....

.....

Address.....

.....

2. The business will be carried on at the following premises—

.....

.....

.....

.....

3. Period for which licence is required.....

4. Number and date of issue of expiring licence.....

Date.....

.....

Signature of Applicant

To:

The Commissioner for Finance and Economic Planning,

Ahmadu Bello Way,

Ilorin.

To be completed only when application is for renewal.

All licences expire on 31st December.

FORM C

[Reg. 5.]

Pools Promoter's Licence

No.....

.....

.....

(Name)

of.....

.....

(Address)

is hereby licensed to carry on a pools betting business on his/its own behalf at the following premises only—

(a).....

.....

(b).....

.....

(c).....

.....

2. This licence is subject to the conditions prescribed by regulation 8 of the Pool Betting (Control and Taxation) Regulations, and to the special conditions (if any) endorsed hereunder—

(a).....

.....

.....

.....

(b).....

.....

.....

.....

(c).....

.....

.....

.....

(d).....

.....

.....

.....

(e).....

.....

.....
.....

3. This licence expires on the 31st December, 20

4. Fee Paid: N.....

Date.....

.....

Commissioner for Finance

FORM D

[Reg. 5.]

Pools Agent Licence

No.....

.....

...

(Name)

of.....

(Address)

is hereby licensed to carry on a pools betting business on behalf of the following only—

(a)

.....

.....

(Name)

.....

.....

(Address)

(b)

.....

.....

(Name)

.....

.....

(Address)

(c)

.....

.....

(Name)

.....

.....

(Address)

(d)

.....

.....

(Name)

.....

.....

(Address)

(e)

.....
.....

(Name)

.....
.....

(Address)

2. The business shall be carried on at the following premises only—

(a)
.....

(b)
.....

(c)
.....

3. This licence is subject to the conditions prescribed in regulation 9 of the Pool Betting (Control and Taxation) Regulations, and to the special conditions (if any) endorsed hereunder—

(a)
.....

(b)
.....

(c)
.....

FORM D—continued

(c).....

.....

.....(d).....

.....

.....

4. This licence expires on the 31st December, 20.....

5. Fee Paid: ₦

Date.....

.....

Commissioner for Finance

FORM E

[Reg. 13.]

Application for Registration

I/We.....

..... (*Name*)

of.....

.....

.....

(*Address*)

hereby apply to be registered as Licensed Proprietor(s) pursuant to section 14 of the Pool Betting (Control and Taxation) Law, No. 19 of 1968.

2. Number and date of issue of Pools Promoter's or Pools Agent's Licence.....

.....

.....

Date.....

Signature of Applicant

To

The Commissioner for Finance and Economic Planning

Ahmadu Bello Way,

Ilorin.

FORM F

[Reg. 14.]

Certificate of Registration

No.....

This is to certify
that.....

.....

.....

(Name)

of.....

...

(Address)

carrying on business
as.....

has/have been registered as a Licensed Proprietor(s) pursuant to section 14 of the Pool

Betting (Control and Taxation) Law, No. 19 of 1968.

ISSUED

at.....

This.....day

of.....,20.....

.....

*Commissioner of
Revenue,
Kwara State of Nigeria*

FORM G

[Reg. 8.]

Pools Promoters' Register of Bets

Competition No..... Date..... of

Competition.....

<i>Serial No</i> <i>(1)</i>	<i>Name of Staker</i> <i>(2)</i>	<i>No. of Coupons</i> <i>(3)</i>	<i>Amount of Stakes</i>					
			<i>Total staked</i> <i>(4)</i>		<i>Void Credit</i> <i>(5)</i>		<i>Net Staked</i> <i>(6)</i>	
			₦	k	₦	k	₦	k

Pool.....

Name of

Agent.....

Address of Agent

.....

Competition No..... Date of

Competition.....

Number of other documents received from

Agent.....

Total value of coupons (total stakes) received from Agent.....

Deduct:

Total value of other documents (void credit) received from Agent.....

Balance being amount on which Agent's remuneration is
calculated.....

Amount of Agent's remuneration.....

Received from Agent M.....the

sum of.....naira.....

...kobo.

Date.....

N	K

Signature of Pools Promoter

[Reg. 9]

Pools Agent's Register of Bets

Folio No.....

Name _____ of _____

Pool.....

Competition No..... Date of Competition.....

[illegible]

	TOTALS				

Note- Total of column (6). i.e., ₦ k remitted to Pool Promoter vide

Receipt No..... dated

.....

FORM J

[Reg. 9.]

Pools Agent's Weekly return of Stakes Collected

Name of

Agent.....

Address of

Agent.....

Competition No..... Date of

Competition.....

<i>Name of Pool</i> <i>(1)</i>	<i>No of Coupons</i> <i>(2)</i>	<i>Amount of Stakes</i>					<i>Agent's</i> <i>Receipt No.</i> <i>(6)</i>	
		<i>Total Staked</i> <i>(3)</i>	<i>Void Credit</i> <i>(4)</i>		<i>Net Staked</i> <i>(5)</i>			
			₦	k	₦	k	₦	k

I hereby certify that this return s true and complete with respect to all coupons
received from stakers in this Competition

Date.....,20.....

.....

Signature of Pools Agent

To:

The Commissioner for Finance and Economic Planning

Ahmadu Bello Way,

Ilorin.

FORM K

[Reg. 15 (2).]

Pools Promoter's Weekly Certificate of Tax Payment

Name of Pool..... Competition No..... Date of
Competition.....

<i>Serial No. Agent (1)</i>	<i>Agent's Name (2)</i>	<i>Agent's Address (3)</i>	<i>No. of Coupons forwarded (4)</i>	<i>Amount of Stakes</i>			<i>Agent's Reciept No. (8)</i>	<i>Amount of Tax (9)</i>
				<i>Total Staked (5)</i>	<i>Void Credit (6)</i>	<i>Net Staked (7)</i>		
				₦ k		₦ k		₦ k

TOTALS.....

Add Bets received DIRECTLY by the

Pools Promoter.....

GRAND TOTALS.....

I hereby certify that this return is TRUE and COMPLETE and that tax amounting to

₦.....

.....k has been duly paid to the Government Sub-Treasury
at.....on.....

20.....vide Treasury Receipt No.

.....date.....20.....

.....

Signature of Pools Promoter

* Continue on further copies of Form K if necessary.

To:

The Commissioner for Finance and Economic Planning

Ahmadu Bello Way,

Ilorin.