

## CHAPTER 16 - BETTING TAX

### A LAW TO MAKE PROVISION FORM THE TAXATION OF BETS ON AUTHORISED TOTALISATORS AND ON CONTRIBUTIONS TO AUTHORISED LOTTERIES OR SWEEPSTAKES AND FOR PURPOSES CONNECTED THEREWITH

[1 April 1962]

1. This Law may be cited as the Betting Tax Law.

2. In this Law:-

"approved race meeting" means a race meeting approved in accordance with the provisions of the proviso to subsection (1) of section 205 of the Penal Code;

"authorised race club" means a race club to which the Governor has extended the provisions of paragraph (d) of subsection (2) of section 206 of the Penal Code;

"Commissioner" means the State Commissioner to whom responsibility for finance is for the time being assigned;

"lottery" includes any game, method or device whereby money or money's worth is distributed or allocated in any manner depending upon or to be determined by chance or lot;

"recognized race club" means a race club recognized by the Government of the State in accordance with the provisions of the proviso to subsection (1) of section 205 of the Penal Code;

"superior police officer" shall have the same meaning as in section 2 of the Police Act;

"totalisator" means the instrument, machine or contrivance, commonly known as a totalisator, and any other instrument, machine or contrivance of a like nature, or any scheme for enabling any number of persons to make bets with one another on the like principles.

3. There shall be charged, levied and paid a tax equal to five *per centum* of the amount of the stake money paid on every bet made on any totalisator run by a recognized race club at an approved race meeting.

4. There shall be charged, levied and paid a tax equal to five *per centum* of the amount contributed, whether in return for tickets or otherwise, to every lottery or sweepstake organized and controlled by an authorised race club.

5.—(1) The secretary, treasurer and every member of the committee managing a recognized or authorised race club shall be jointly and severally liable for the payment of tax under this Law.

(2) Any person responsible for the payment of tax who fails to comply with this section shall be guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year.

6.—(1) The secretary of the committee managing every authorized race club shall keep all such records and accounts as may be necessary for the computation of the betting tax payable by such club.

(2) The Commissioner may by notice in writing prescribe either generally or in respect of a particular club the nature of the records and accounts which shall be kept under the provisions of subsection (1) and the forms and language in which they shall be kept.

(3) Any secretary, who fails to comply with the provisions of this section shall be guilty of an offence and shall be liable on conviction to a fine of one thousand naira or imprisonment for one year.

7.—(1) Any superior police officer and any public officer authorised in writing in that behalf by the Commissioner for the purposes may enter a totalisator or any other premises of an authorised or recognized race club at any time with a view to ascertaining whether the provisions of this Law or any regulations made thereunder are being complied with.

(2) Any person who prevents or obstructs any superior police officer or any public officer so

authorised shall be guilty of an offence and liable on conviction to a fine of two hundred naira or imprisonment for three months.

(3) The Commissioner may delegate his power under subsection (1) to any public officer by notice published in the State Gazette, and no delegation shall prevent the exercise of any power by the Commissioner.

**8.—**(1) The functions conferred by this Law upon superior police officers shall not be exercised by them unless and until the President shall have given his consent to the exercise of those functions by them.

(2) Every such consent shall be published in the State Gazette.

**9.** The Governor may by order in any case waive in whole or in part the payment of betting tax.

**10.** Betting tax payable under this Law shall be recoverable by the Commissioner as a civil debt from each and every member of a committee managing an authorised or recognized race club.

**11.** Any person who:-

(a) make any statement which he knows or ought to know to be false in a material particular; or

(b) makes use of any account, book, record, return or other document which is false in a material particular; or

(c) otherwise fraudulently evades or attempts to evade the payment of betting tax;

shall be guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year or both.

**12.—**(1) The Governor may make regulations:-

(a) regulating the method of consumption, assessment and collection of betting tax; and

(b) generally for carrying out the provisions of this Law.

(2) The regulations made under subsection (1) may provide that any person who acts in contravention thereof or fails to comply with any of the said regulations shall be guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year.