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tax and

**CHAPTER 86****GAMING LAW**

A Law for the regulation, promotion, control, and taxation of certain gaming business such as casino, lotteries, lotto, pool betting and such other games, and for the establishment of Commissions, and for other matters.

ANSI. Cap. 58

*[27<sup>th</sup> August 1991]***PART I — GENERAL**

1. This Law may be cited as the Gaming Law

Short title

2. In this Law —

“Board” means Board of Internal Revenue of the State;  
“Casino” means any building or part of a building licensed under this Law to which members of the public authorized by the licence have access for the purpose, among other things, of playing at prescribed games of chance;

“Chairman” means Chairman of the Gaming Commission or Lotto Commission, as the case may be;

“the Commission” in part 1 of this Law means each of the Commissions established by section 3 of this Law, and in parts 2, 3, 4, 5 and 6 of this Law, the Gaming Commission established by section 3 (1) of this Law;

“Commissioner” means State Commissioner for the time being responsible for matters relating to gaming, lotteries, pool betting and casino;

“Consolidated Revenue Fund” means the consolidated revenue fund for the State;

“gaming” means the playing of a game of chance for winnings in money’s worth, whether any person playing the game is at risk of losing any money or money’s worth or not;

Interpretation

“Gaming house” means house or apartment where gaming other than lotto takes place;

“Governor” means the Governor of the state and includes the Military Governor or any other person succeeding him in office;

“Government lottery” means an arrangement for the distribution of prizes by chance promoted, conducted and executed under the provisions of Part 6 of this Law;

“Government pools business” means a pool business promoted and conducted in accordance with the provisions of part 5 of this Law;

“gross revenue” means the total of all sums received by a licensee as gaming, wagering or betting winnings less only the total of all sums paid out as gaming, wagering or betting losses during any calendar months;

“Inspector” means an inspector appointed under section 14 of this Law;

“Licence” means any licence issued in accordance with the appropriate provisions of this Law and any regulations made thereunder;

“Licencee” includes a company to whom licence has been issued;

“lottery” means any arrangement for the distribution of prizes by chance promoted, conducted and executed under the provisions of part 6 of this Law;

“lotto” means a game of chance pertaining to the selection of numbers for winning of prizes at a subsequent draw organized in respect thereof and the game is promoted, conducted and executed by virtue of this Law or any regulations made thereunder;

“machine” includes any apparatus used for gaming other than lotto;

“member” means a member of the Commission and includes the Chairman;

“pool betting” means—

(a) betting on terms that the winnings of such of those persons as are winners shall be or shall be a share of, or shall be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of a totalizator, or by filling up and returning coupons or other printed or written forms or otherwise;

(b) betting on terms that the winnings of such of those persons as are winners shall be or shall include an amount (not determined by reference to the stake money paid or agreed to be paid by those persons) which is divisible in any proportions among such of those persons as are winners;

- (c) betting on the basis that the winners or their winning may to any extent be at the discretion of the proprietor or some other persons; and

- (d) betting at fixed odds.

"Pool betting business" means a business involving the receiving or negotiating and transmission of bets made by way of pool betting and also —

- (a) the business of establishing, managing or conducting competitions in respect of competitive sporting events and acting as stake-holder in respect of funds contributed by participants in football pools; fixed odds or any other such competition and determining the winners of such competitions based on skill or knowledge of the persons entering into such competitions;

- (b) the business of establishing, managing or conducting competitions in respect of all sporting events susceptible of forecasting in a similar manner;

- (c) the publishing or distribution of coupons, forms, and other documents relating to pool betting;

"premises" includes any place whatsoever where gaming is taking place;  
"Prescribe" means prescribed by the appropriate part of this Law or any regulations thereunder;

"proprietor" in respect of pools betting, includes agent, representative and employee of the proprietor of any pool betting business;

"slot games" means games of more chance played with the aid of slot machines;

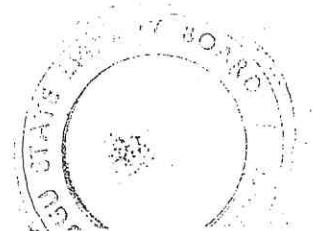
"slot machine" means an automatic machine worked by insertion of coins;

"State" means Enugu State of Nigeria;

"tax" means gaming tax imposed under the appropriate Part of this Law;

"ticket" means ticket for lottery;

"Treasury" means Enugu State Government Treasury.



## Establishment of Commission

3. (1) There is hereby established a body to be known as the Enugu State Gaming Commission which shall be a body corporate with perpetual succession and a common seal and with power to sue and be sued in its corporate name and to acquire, hold and dispose of property.

## Composition of Commission

4. (1) The Enugu State Gaming Commission shall comprise the following members appointed by the Governor, that is to say—

- (a) a Chairman;
- (b) five other members; and
- (c) a Secretary who shall be a person employed in the public service of the State.

(2) The Enugu State Lotto Commission shall comprise the following members appointed by the Governor, that is to say—

- (d) a Chairman;
- (e) seven other members, two of whom may be appointed from the top echelon of staff of a management agent engaged for the time being by the Lotto Commission pursuant to section 23; and
- (f) a Secretary who shall be a person employed in the public service of the State

## Common seal of Commission

(3) The members referred to in subsections (1) (a) and (b) and (2) (a) and (b) of this section shall be—

- (a) persons of proven integrity and having such knowledge and experience as the Governor considers requisite; and
- (b) persons not employed in the public service of the State.

5. (1) The Commission shall have a common seal which shall be in the custody of the Secretary.

(2) The affixing of the seal of the Commission shall be authenticated by the signatures of—

- (a) the Chairman or any other member authorized either generally or specifically by the Commission in that behalf; and

- (b) the Secretary or any other person authorized either generally or specifically by the Commission in that behalf.
6. (1) The Gaming Commission is charged with the following responsibilities in respect of lotteries, pool betting, casino, and other games other than lotto —
- (a) the issue, granting, renewal and cancellation of treble chance pools proprietors's licence;
  - (b) the issue, granting, renewal and cancellation of fixed odds pools proprietor's licence;
  - (c) granting, renewal and cancellation of pool's agent's licence;
  - (d) the registration and licensing of all pools betting premises;
  - (e) the registration of all licence on gaming machines;
  - (f) the granting of licence on gaming machine;
  - (g) the regulation, licensing and registration of premises for the operation of gaming machine;
  - (h) the granting and issuing of casino licence including betting fee payable on every ticket;
  - (i) the regulation of the business of horse racing within the State;
  - (j) the regulation of the issue and conduct of lotteries within the State;
  - (k) the imposition of fees on pool betting, gaming, casino, lotteries, and horse racing;
  - (l) the control of every aspect of pools betting, gaming, lotteries, casino and horse racing;
  - (m) keeping under review the extent, character and location of gaming facilities which are for the time being provided on premises in respect of which licences under this Law are, for the time being inform or are the subject of applications for the grant or renewal of such licences or such registrations ;
  - (n) such other matters as come under the preview of this Law and its sanctions, and in particular the Commission with the approval of the Commissioner shall have power for the purposes of carrying out its functions to do all such acts or things as appear to it to be expedient for or incidental to the discharge of the said functions.

(2) The Lotto Commission is charged with the following responsibilities relating to lotto to control and manage every aspect of the business of lotto in the State, and in pursuance of this responsibility the Commission shall have the power —

- \* (a) to appoint persons as agents of the Commission under such terms and conditions as it considers appropriate;
- (b) to print or publish, or cause to be printed or published, tickets, documents, publications or other matters necessary for the conduct or operation of the Lotto;
- \* (c) to impose such fees and other payments as it considers appropriate or desirable for the proper conduct and operation of the Lotto;
- (d) to enter into any contract with which the Commission may consider necessary for carrying into effect any provisions of this Law relating to its functions with regard to Lotto;
- (e) to invest such funds as it may realize from the conduct or operation of Lotto under this Law in such manner as the Governor may from time to time direct; and
- \* (f) all such other acts or things as in the opinion of the Commission are reasonably necessary to facilitate the performance of its functions and the realization of the objectives of this Law, relating to Lotto.

prohibition  
of alien in  
holding  
licences.

Tenure of  
office of  
members.

7. No alien shall be allowed to possess any of the licences or grants listed under paragraphs 1 (a) to (f) of section 6 (1).

8. Members shall hold office for a period of five years, but

- (a) a member may be removed from office at any time by the Governor; and
- (b) if the Governor is satisfied that a member —
  - (i) has been absent from three consecutive meetings of the Commission without the permission of the Chairman; or
  - (ii) has been convicted of an offence involving or necessarily implying fraud or dishonesty; or
  - (iii) is incapacitated by physical or mental illness from performing his functions as a member; or
  - (iv) has such financial or other interest in the operation of the Commission or otherwise as in the opinion of the Governor is

likely to affect prejudicially the discharge by him of his functions as a member; the Governor may revoke the appointment of that member.

9. A member of the Commission shall be paid such salaries or allowance as the Governor may determine. Remuneration.

10. (1) The Commission shall, at least once in each quarter of any year, hold its meetings for the despatch of its business at the headquarters of the Commission or at such other place as the Chairman may from time to time determine. Meetings.

(2) where at least three members, by notice in writing signed by them request the Chairman to convene an extraordinary meeting of the Commission for the purposes specified in such notice, the Chairman shall, upon the receipt of such notice, convene an extraordinary meeting for those purposes at the earliest convenient date.

(3) At any meeting of the Commission four members shall form a quorum.

(4) The Chairman shall preside at the meetings of the Commission and when he is absent the members present shall select one of their number to preside.

(5) Every question shall be decided by a majority of votes of members present at the meeting and voting on the question and in the case of an equality of votes on any question the person presiding at the meeting shall have a second or casting vote.

11. (1) The Secretary shall be the Chief Executive of the Commission and shall be responsible for the execution of the policy decisions of the Commission. Secretary

(2) The Commission may delegate to the Secretary such of its functions under this Law as are necessary to enable him carry out effectively the day to day functions of business of the Commission.

(3) The Secretary shall —

(a) upon the direction of the Chairman summon all meetings of the Commission;

- (b) record and keep or cause to be recorded and kept in a book provided for that purpose, the proceedings of the meetings of the Commission; and  
(c) keep custody of the seal of the Commission.

 Other Staff

12. The Commission may, upon such terms and conditions as it may determine, employ a person it considers suitable to be a staff or servant of the Commission for the performance of the functions of the Commission under this Law.

 Staff Regulations.

13. (1) The Commission shall make regulations generally relating to the conditions of service of its staff; and in particular but without prejudice to the generality of the foregoing, shall make regulations relating to —

- (a) the appointment, dismissal, discipline, remuneration and leave of, and security to be given by, any such staff;  
(b) petitions or appeals by the staff and agents against dismissal or other disciplinary measures.

(2) Nothing in subsection (1) shall authorize the Commission to make regulations providing that the conditions of service of the staff of the Commission shall be less favourable than the conditions of employment obtainable in comparable sectors of the public service of the State.

Inspectors.

14. (1) For purpose of this Law, gaming Commission may by notice in the State *Gazette*, appoint any suitable person to be a pool Betting, Gaming and Casino Inspector.

(2) Any inspector may at any reasonable time enter on any premises or place where pool betting, gaming or casino is carried on or where he reasonably suspects that any of such business is carried on, and inspect, examine and take copies of entries in the books of account of such a business and may conduct any other investigations as he may deem fit for purposes of this Law.

(3) The production by an inspector of his certificate of identity purported to be signed by the Commission shall in all courts and for all purposes be sufficient evidence of the authority of that inspector.

(4) No inspector entering on any premises or place for the purposes of this Law shall be liable in any action or proceedings, civil or criminal, for anything done or said by him in the lawful exercise of his powers under this Law.

**15.** For the purpose of discharging its functions under this Law, the Gaming Commission shall have the powers and duties of the State Board of Internal Revenue under sections 17, 19, 20 and 22 of the Finance Law (cap. 50 Laws of Enugu State 1986) and for the purposes of this Law, the provisions of the said sections shall apply as if for the expressions "the Board" there were substituted the expression "the Commission".

Special Power of  
the Commission.

**16.** As soon as possible, but in any event not later than four months, after the end of every financial year the Commission shall present to the Governor a report on the performance of its functions during the year.

Annual Returns.

**17.** Any person who contravenes or fails to comply with a provision of this Law unless specifically otherwise prescribed in another section of this Law shall be guilty of an offence and liable to a fine of one thousand naira or imprisonment for twelve months or to both such fine and imprisonment.

General Offence.

**18.** Proceedings for the enforcement of the provisions of this Law shall be taken in the name of the Commission concerned and in this regard the Commission may be represented by a law officer or legal practitioner.

Legal  
Proceedings by  
Commission.

**19.** (1) No suit against the Commission or any staff or servant of the Commission for any act done in pursuance of or execution or intended execution of, any law or of any public duty or authority, or in respect of any alleged neglect or default in the execution of such law, duty or authority, shall lie or be instituted in any court unless it is commenced within twelve months immediately after the occurrence of the act, neglect or default complained of; or in the case of a continuing damage or injury, then within twelve months immediately after such damage or injury has ceased.

Suits against  
Commission.

(2) No suit shall be commenced against the Commission until one month at least after a written notice of intention to commence the suit shall have been served upon the Commission by the intending plaintiff or his agent; and such notice shall clearly and explicitly state —

(a) the cause of action;

- (f) forfeiture to the authorized officer of tickets and prizes in certain events to be specified therein;
  - (g) the deduction by agents, other persons or authorities of the remuneration prescribed from any moneys received in the performance of the functions conferred by such regulations on such agents, other persons or authorities;
  - (h) the time within which any requirement of the regulations is to be carried out; and
  - (i) prescribing penalties for breaches or contraventions of any regulations made under this Law.
- (2) Similarly as regards Lotto, the Lotto Commission may make regulations generally for carrying into effect the provisions of this Law relating to lotto and, in particular and without prejudice to the generality of the foregoing, such regulations may provide for all or any of the following matters—
- (a) laying down rules and regulations for the promotion, control, conduct and operation of lotto and for other purposes connected therewith within the State;
  - (b) laying down the method and procedure for the appointment of lotto agents and for the deduction by agents, other persons or authorities of the remuneration prescribed from any money received in the performance of the functions conferred by such regulation on such agents, other persons or authorities;
  - (c) laying down provisions for the printing and allotment of tickets, registration of tickets, award of prizes, value of stakes and for other purposes connected therewith;
  - (d) prescribing the date, time, place and method of holding a lotto draw;
  - (e) laying down provisions for the imposition and collection of fees on all aspects of Lotto and for other purposes connected therewith;
  - (f) forfeiture to an authorized officer of tickets and prizes on the occurrence of certain events to be specified therein;
  - (g) the time within which any requirement of the regulations is to be carried out;
  - (h) prescribing penalties for breaches or contraventions of any regulation made under his subsection;
  - (i) prescribing the obligations and the extent and limit of the liability of the Commission to a buyer of a lotto ticket.

- (b) the particulars of the claim;
- (c) the name and place of abode of the intending plaintiff; and
- (d) the relief sought by the intending plaintiff.

Service on the Commission.

**20.** The notice referred to in section 19 (2) and any summons, notice or other document required or authorized to be served upon the Commission under the provisions of this Law or any other law may, unless in any case there is express provision to the contrary, shall be served by —

- (a) delivering the same to the Chairman or Secretary; or
- (b) sending it by registered post addressed to the Secretary at the Commission.

Restriction on execution against Commission.

**21.** In any suit against the Commission no writ of execution or attachment or other process in the nature of any such writ, shall be issued against the Commission shall be paid for from the funds of the Commission.

Regulations.

**22. (1)** The Gaming Commission with the approval of the Commissioner may make regulations generally for carrying into effect the provisions of this Law relating to all forms of betting, casino, lotteries and other games other than lotto, and in particular and without prejudice to the generality of the foregoing, such regulations as may provide for all or any of the following matters;—

- (a) laying down rules and regulations for the promotion and control of all forms of betting, gaming, lotteries, casino, horse racing and for other purposes connected therewith within the State;
- (b) laying down conditions for the granting, renewal, cancellation and transfer of all betting, casino and gaming licences within the State.
- (c) laying down provisions for the imposition and collection of betting fees, on all aspects of pools betting, gaming (including casino), horse racing and lotteries and for other purposes connected therewith;
- (d) prescribing the forms and fees payable for various licences issued under and by virtue of this law;
- (e) the conferring of functions upon officers of the public service of the State, and other persons and authorities in relation to giving effect to the provisions of the law and the remuneration of such other persons or authorities;

Employment of  
management  
agent.

23. The Lotto Commission may with the approval of the Governor enter into an agreement with a management agent for the initial management and operation by such management agent for the lotto business under this Law upon such terms and conditions as the Lotto Commission considers proper and beneficial to the State.

## PART II — CONTROL AND TAXATION OF POOL BETTING

Licences.

24. (1) The Gaming Commission may on application made in such form as it may approve and on payment of the prescribed fee issue pool betting licences for the purposes of this Law.

(2) Every such licence shall be valid for twelve months from the date of issue and may be renewed from time to time on payment of the prescribed fee.

(3) The Commission may at any time revoke any licence if it is satisfied that there has been a breach of any condition of that licence.

(4) Every licence shall be subject to such general or special conditions as the Commission may prescribe.

Exemption  
from Criminal  
Code.

25. For purpose of section 231 of the Criminal Code, a house, room or place which is used or being used for purposes of a licensed pool betting business does not become a common betting house by reason only of such business.

26. There shall be a pool betting tax on all moneys placed as stakes with any proprietor carrying on any pool betting business in the State, chargeable and payable at such rate as, the Commission may from time to time by notice in the State Gazette, prescribe.

27. (1) Every proprietor shall keep such records and book of accounts as the Commission may approve.

(2) Every proprietor shall make returns to the Commission at such times as may be prescribed.

(3) The amount of tax payable shall be calculated and paid by the proprietor at the time of making a return or within such extended time as the commission may by writing allow.

28. Every proprietor shall on notice from the Commission or any inspector produce to the Commission or inspector as the case may be, such records, statement of accounts, books and other documents, and furnish such information, as may be required in respect of the pool betting business of that proprietor.

29. (1) Where the Commission is not satisfied that the statement of accounts or returns made by any proprietor is true and correct, it may reject the said statement or return as the case may be, and to the best of its judgment assess the total amount placed as stakes with such proprietor and accordingly determine the amount of tax payable by such proprietor and the proprietor shall on notice from the Commission, pay the tax so-determined.

(2) Where a proprietor is aggrieved by an assessment under this section, he may appeal against such assessment to the High Court:

Provided that except on a matter of law no appeal shall lie against any assessment under this section where the proprietor without sufficient cause has failed to produce such records, statements of accounts, books or other documents or furnish such information as may be required under section 29 of this Law.

Pool Betting  
Tax.

Accounts and  
returns from  
Proprietors.

Production of  
accounts and  
Inspections  
etc.

Assessment by  
Commission.

Penalty for  
failure to  
produce.

**30. (1) Any person —**

- (a) who without lawful excuse fails to produce any books, records or statements of accounts or other documents or furnish any information which may be required under this part of this Law; or
- (b) who obstructs or wilfully misleads or attempts to mislead any Inspector in the performance of his duties;

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

(2) Any proprietor who without lawful excuse supplies or causes to be supplied any incorrect statement of accounts by omitting or understating the amount of money placed as stakes for any period or gives or causes to be given any incorrect information in relation thereto, shall be guilty of an offence and liable on conviction —

- (a) to a fine of less than two hundred naira but not exceeding four hundred naira or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment; and
- (b) to a penalty double the amount tax which otherwise would have been undercharged in consequence of such incorrect statement of accounts or information.

Certificate of  
tax due  
compromising  
offences.

**31. (1) A certificate by the Commission stating the amount of tax due from any proprietor shall be sufficient evidence thereof.**

(2) The Commission may in respect of any offence under section 31 compound the offence and with leave of the Court, at any time before judgment, stay or compound proceedings thereunder.

Tax as civil  
debt.

**32. Any tax imposed under this part of this Law may be recovered by the commission as a civil debt.**

Appeals.

**33. Any appeal in respect of any proceedings under section 33 shall lie from the decision of a Magistrate's Court to the High Court and from the High Court on a question of law alone, to the Court of Appeal; Provided that no appeal from the High Court shall lie without the leave of the High Court or the Court of Appeal.**

### PART III— CONTROL AND TAXATION OF CASINO

34. (1) The Commission may upon application made in the prescribed form, issue to any person a licence for the establishment and operation of casino by that person subject to the provisions of this part of this Law; or renew such licence.

Power to issue, renew licences, etc.

(2) Nothing in the Criminal Code or in any other Law of the State, relating to gaming, wagering, lottery or betting, shall apply to any casino in respect of which or to any person to whom, a licence has been issued under this part of this Law.

(3) A licence shall be in such form as may be prescribed and shall be subject to such special conditions as the Commission may impose from time to time.

(4) A licence shall be granted for a three year period but shall be subject to an annual review.

35. The Commission may at any time revoke a licence if by reason of any adverse report by the Commissioner of Police or the Board on the licence, the Commission is of the opinion that it is in the public interest so to do or if in any criminal proceeding however arising, the Court recommends to the Commission so to do;

Revocation of licence.

36. (1) A casino licensed under this Law shall be operated only as proprietary club of the licensee and the provisions of the first Schedule to this Law shall have effect in relation to every such club.

Casino to be operated only as a proprietary Club, First Schedule.

(2) The Commission may from time to time add to, alter or revoke any of the provisions of the first Schedule to this Law.

37. The licensee shall cause to be prominently displayed in the Casino a notice that the premises are so licensed; and the notice shall show the games authorized to be played, and as the case may be the maximum percentage of the commission to be deducted in the play and the odds payable.

Notice of licenced premises to be displayed.

38. (1) Upon the coming into force of this Law, no person other than a licensee, shall use the word "casino" in conjunction with or as part of his name.

Restriction on use of the word.

(2) Where any person has been convicted for unlawful use of the "Casino" as part of his name, the court shall order that the name shall be amended or changed, as the case may require, and the person concerned shall comply with the order.

(3) Nothing in the provisions of subsections(1) and (2) of this section shall be construed as purporting to derogate from the provisions of any Decree of the Federal Government validly authorizing or permitting or conferring power upon any person or authority, to authorize or permit any person to use any word in conjunction with or as part of his or name.

Inspection of premises by police, etc.

39. Any superior police office officer in uniform or any person authorized by the Commission in writing may at any time enter upon the premises occupied by a licensee, and if he has reasonable cause to suspect that they are not used or operated in the prescribed manner, he may search any part of the premises.

Liability of the Commission, Police Officer, etc.

40. Neither the Commission nor any person acting under the provisions of section 14 shall be liable for acts performed in the lawful execution of duties connected with the inspection of the licensed premises.

Offences against certain provisions of this part.

41. (1) Any person who, not having been issued with a licence under this part of this Law, falsely represents in any manner or form whatsoever that he has such a licence, shall be guilty of an offence and shall be liable on conviction —

(a) in the case of an individual, to a fine of one thousand naira or imprisonment for two years, or to both such fine and imprisonment;

(b) in the case of body corporate, to a fine of two thousand naira.

(2) Any person who contravenes or fails to comply with any of the provisions of section 7 shall be guilty of an offence and shall be liable on conviction —

(a) in the case of an individual, to a fine of four hundred naira or imprisonment;

(b) in the case of a body corporate, to a fine of one thousand naira.

Tax imposed upon Casino revenue Second Schedule

42. (1) There shall be imposed a tax, to be known as Casino Revenue Tax, upon the gross revenue of every Casino, at the rate specified in the Second Schedule to this Law.

(2) In determining the gross revenue for the purposes of the tax, if the total of all sums paid out exceeds the total of all sums received, the amount of the loss shall be allowed as a sum paid out in calculating the gross revenue of the calendar month next following the one in respect of which the loss has been incurred.

(3) The tax shall be a debt due to the Government and recoverable as such by the Commission, and notwithstanding anything in any law contained shall rank as a first charge on the assets of the licensee.

(4) The tax shall be payable to the Commission by the licensee monthly on the first day of the month next following the month in which the gross revenue was earned.

(5) The Commission may reduce from time to time or increase the rate of tax specified in the Second Schedule to this Law, and any such new rate shall be published in the Gazette and shall have effect upon such publication or from such date, whether before or after such publication as may be specified in the Gazette.

**43.** (1) In the forenoon of each day the licensee shall deliver to the Commission, in such form as the Commission may prescribed, a return of the previous day's gaming, wagering and betting.

(2) On or before the seventh day of each month, the licensee shall deliver to the Commission in such form as the Commission may prescribe, a summary of the daily returns showing the gross revenue of the previous month.

(3) A return delivered under subsection (1) shall in every case be certified, as correct by an official of the Commission posted on the premises for that purpose.

**44.** (1) Every licensee shall keep and maintain such records books and accounts in respect of its Casino as the Commission may prescribe and shall enter therein true and regular accounts in respect of all gaming, wagering and betting winnings and losses.

(2) A licensee shall if required shall if required so to do by the Commission by notice in writing, produce for examination within such time as may be specified in the notice, the records, books and accounts referred to in subsection (1) of this section and any other document relating

Returns and payment of tax.

Records to be kept by licensees.

to its Casino, and shall at all reasonable times, give all necessary facilities to any person authorized in that behalf by the Commission to inspect, audit, or take copies of such records, book and accounts.

Returns etc  
to be  
deemed to  
be furnished  
by due  
authority.

Persons  
answerable  
for fulfilling  
requirement  
and liable  
for payment  
of tax and  
penalties.

Assessments  
. notices of  
objection  
and refusal.

**45.** A return summary, statement or form purporting to be furnished under this part of this Law by or on behalf of any licensee shall for all purposes be deemed to have been furnished by the authority of that licensee unless the contrary is proved; and any person signing any such return, summary, statement or form shall be deemed to be cognisant of all matters therein.

**46.** The Secretary and every director and manager of a licensee shall be jointly and severally answerable for doing all acts, matters and things which are required to be done under or by virtue of this part of this Law for the Assessment and imposition of tax; and they, together with the licensee, shall be jointly and severally liable for the payment of all tax and penalties imposed by virtue of this part of this Law.

**47.** (1) If the Commission discovers or is of opinion at any time that a licensee has not been charged with tax, or has been charged at an amount less than that which ought to have been charged, the Commission may, within six years after the date upon which such tax would, if duly or correctly charged have been due and payable, and as often as may be according to the judgment of the Commission ought to have been charged.

(2) Upon the making of any assessment under the provisions of subsection (1) of this section, the Commission shall cause to be served upon or sent by registered post to, the licensee a notice stating the tax or additional tax payable and the mouth in respect of which the same was assessed, the place at which such payment should be made, and informing the licensee of his rights under subsection (3) of this section.

(3) If any licensee disputes any such assessment such licensee may apply to the Commission, by notice of objective in writing, to review and revise the assessment made, and such notice shall state the grounds of the objection to the assessment and shall be served upon or sent by registered post to the Commission within twenty-one days from the date of the service of the notice of assessment.



facilities to inspect, audit, or

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licensee shall be d things which i law for the licensee, shall and penalties

by time that a amount less than within six months charged judgment

subsection or sent by additional tax at the place of his

apply to revise the objection to it to the of the notice

(4) The Commission having received the notice of objective referred to in subsection (3) of this section, may require the licensee, or his secretary director or manager, to furnish such particulars as the Commission may deem necessary with respect to the gross revenue of the licensee; and to produce for inspection and examination all records, books accounts, documents or other materials in the custody or under the control of the licensee relating to such gross revenue; and may by notice, summon any person who, in the opinion of the Commission is able to give evidence respecting such gross revenue, to attend before the Commission and the Commission may examines such person on oath or otherwise.

(5) In the event of any licensee, who has objected to an assessment made under the preceding provisions of this section, agreeing with the Commission as to the amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax payable thereunder shall be served upon the said licensee; and the tax shall be paid to the Commission within ten days of the service of the said notice:

Provided that in the event of any licensee, who has objected to an assessment made under the preceding provisions of this section, failing to agree with the Commission as to the amount of tax chargeable, the Commission—

- (a) may give the licensee notice of refusal to amend the assessment as desired by the said licensee; or
- (b) may revise the assessment to such amount of tax chargeable as the Commission may, according to the best of this judgment determine, and give the licensee notice of tax payable by the reason of the said revision, together with notice of refusal to amend the revised assessment.

(6) The tax shall be paid the Commission within ten days after the service of either of the notices provided for in the proviso to subsection (5) of this section:

provided, however, that in the event of an appeal to High Court by the licensee under the provisions of section 49 of this Law, and subject to the provisions of the said section, payment of the tax to the Commission shall be stayed pending the determination of such appeal.

**48.** (1) Any licensee who has been assessed to tax under the provisions of this part of this Law and who has failed to agree with the Commission in the manner provided by subsection (5) of section 48 may appeal to the High Court against the assessment.

(2) An appeal shall be brought by notice in writing (hereinafter referred to as "notice of appeal") which shall be in duplicate and shall be signed by the secretary or a director of the appellant, or by the appellant's solicitor; and shall set forth the grounds of appeal, together with a concise statement of the facts, and of any points of law, upon which the appellant intends to rely in support of his appeal. The original of the notice of appeal shall be filed in the appropriate Registry of the High Court and a duplicate shall be served upon the commission within two days after the filing of the original.

(3) No appeal shall be brought after the expiration of seven days from the date of service of the notice of the refusal of the Commission to amend an assessment as desired or to amend a revised assessment.

(4) The appellant shall, within seven days from the date of the filling of the notice of appeal in the Registry, pay into Revenue, by way of security, a sum of money equal to the amount of tax assessed, which sum shall, upon the determination of the appeal by the court, be payable to the Commission to the extent of the confirmation, and to the appellant to the extent of the reduction or annulment, or the assessment or revised assessment.

Notice of such payment into court shall be given to the Commission by the appellant within two days of the payment. If the appellant fails to pay the amount of the tax assessed into court within the time prescribed, the appeal shall be dismissed upon a motion ex parte of the Commission and the tax, together with costs, if any, shall become due and payable on the date of the order dismissing the appeal.

(5) Unless rules made under this section otherwise provide, seven clear days' notice shall be given to the Commission of the date fixed for the hearing of the appeal.

(6) The onus of proving that the assessment or revised assessment complained of is excessive shall be on the appellant.

(7) The Court confirm, reduce, or annual the assessment or revised assessment or make such order thereon as it may deem fit.

(8) The costs of the appeal shall be in the discretion of the court hearing the appeal and shall be such as may be determined by the court.

(9) The Chief Judge may, for the purposes of this section, make rules providing for the method of tendering evidence in appeals before the High Court and the conduct of such appeals.

Bond to be deposited where licensee accountable for tax fails to pay it.

**51.** (1) Where any licensee accountable for tax has failed to pay such tax in accordance with the provisions of this part of this Law, the commission may require the licensee to deposit with the Commission a bond by way of cash or other security satisfactory to the Commission. The amount of the bond shall be determined by the Commission, but shall not be greater than an amount equal to six times the sum or the estimated sum of tax that would normally be payable by the licensee each month under this part of this Law.

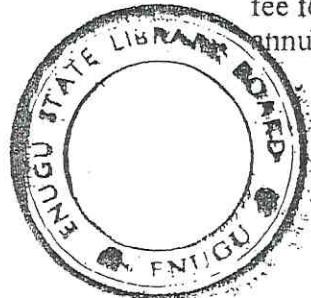
(2) where a licensee who has deposited a bond has failed to pay tax in accordance with the provisions of this part of this Law, the Commission may, by giving notice in writing to the licensee, apply the bond in whole or in part to the amount which should have been paid by that licensee as the amount of tax due to the commission as on the date of the notice.

Power to make regulations.

**52.** (1) The Commission may, make regulations providing for any matter for which provision appeals to it to be necessary for the purpose of giving effect to the provisions of this part of this Law, and in particular, without prejudice to the generality of the foregoing, prescribing —

- (a) the general conditions to be observed in respect of any application for or issue of licences;
- (b) the form of application for licences, the form of licences, and the fees to be paid for the issue of licences;
- (c) the conditions subject to which persons may be admitted into a Casino;
- (d) the games that may be played in a Casino;
- (e) the maximum percentage of Commission that may be taken by a licensee or prescribed games, and where applicable, the maximum odds to be paid;
- (f) the minimum sum of money to be paid as a reserved fund in a Casino by the licensee on any one night;
- (g) the measures to be taken for the prevention of fraud on players in a Casino or that licensee thereof;
- (h) offences against any regulations and penalties therefor;
- (i) any other matter which by this part of this Law is required to be prescribed.

(2) Until regulations are made under this section prescribing otherwise, the fee for a licence under this part of this Law shall be six thousand naira per annum.



53. The Commission shall have the power to refund to any licensee any over-payment made by him.

Previous paid  
refund

Provided that an application in that behalf is made not more than six years after the over-payment.

54. If the Casino revenue tax or any part thereof shall at any time fail to be paid then the Commission or any officer acting under its instructions may, into or upon the premises of the licensee, enter and distrain for the said tax so in arrears and the distress there found, impound, detain, see and dispose of in such manner as the Commission may determine to the extent that the Commission may by such distress be from time to time satisfied in respect of all such tax as may be so unpaid as aforesaid and all costs and expenses occasioned by non-payment thereof.

Power of  
distress.

#### PART IV — GAMING HOUSE AND SLOT MACHINE GAMES

55. (1) The Commission may upon application made in the prescribed form and on payment of the prescribed fee, issue to any person a licence to open, keep or use a gaming house or to install any slot machine in a gaming house.

Issue of  
licences.

(2) The only games that may be played in a gaming house are games of mere chance played with the aid of slot machines.

(3) Nothing in the Criminal Code or in any law in force in the State, relating to gaming shall apply to any gaming house in respect of which or to any person to whom, a licence has been issued under this part of this Law.

(4) A licence shall be in such form as may be prescribed and shall be subject to such special conditions as the Commission may from time to time impose.

(5) Every licence shall be valid for a period of twelve months from the date of issue.

(6) Every licence may from time to time on application on the prescribed form and payment of the prescribed fee be renewed and such renewal shall take effect from the date of the expiry of the current licence.

(7) There shall be paid by a licensee on all moneys placed as stakes with the licensee a gaming tax at such rate as the Commission may prescribe.

61. (1) Any licensee who fails to comply with any of the provisions or any requirement made under the provisions of this part of this Law shall be guilty of an offence and shall where no other punishment is provided be liable on conviction to a fine of six hundred naira.

(2) Any person who —

- (a) with intention to defraud, alters or attempts to alter anything in a slot machine, or otherwise tampers with the structure of a slot machine; or
- (b) allows a person under the age of eighteen years into a gaming house; shall be guilty of an offence and liable, on summary conviction, to imprisonment for six months or a fine of two hundred naira, or to both such fine and such imprisonment.

(3) Any person who wilfully obstructs or resists a superior police officer or other person authorized by the Commission in the execution of his duties under section 59 of this Law shall be guilty of an offence and liable, on summary conviction, to imprisonment for six months or a fine of two hundred naira, or to both such fine and such imprisonment.

62. (1) Any person who —

- (a) opens, keeps or uses an unlicensed gaming-house; or
- (b) knowingly and wilfully permits any house, room or apartment to be opened, kept or used as an unlicensed gaming house; or
- (c) has the care or management of, or in any manner assists in conducting the business of, an unlicensed gaming house;

shall be guilty of an offence and liable, upon summary conviction, to imprisonment for six months or to a fine of two hundred naira, or to both such fine and such imprisonment.

(2) In this section "licensed gaming house" means a gaming house opened, kept or used by a person without a licence under this part of this Law.

63. (1) Anything required to be done by the Commission under this part of this Law in relation to its powers and duties may be signified under the hand of the Chairman of the Commission or in his absence, the Deputy Chairman.

Significant  
of docum

(2) Subject to subsection (1) of this section any notice or other document to be given under or by virtue of this Law or any subsidiary legislation made thereunder shall be valid if —

- (a) it is signed by the Chairman or any person authorized by him; or

(b) where such notice or other document is printed, the official name of the Commission is printed or stamped thereon.

(3) Every notice or other document purporting to be a notice or other document duly given and signified or bearing the official name of the Commission in accordance with the provisions of this section shall without further proof be deemed to be so given, signified or otherwise until the contrary is shown.

## PART V—GOVERNMENT POOLS BUSINESS

Establishment  
of Government  
Pool Business.

Special  
meaning of  
pool Betting.

**64.** (1) Notwithstanding the provisions of any written Law including other parts of this Law but subject only to the provisions of this part of this Law, it shall be lawful for the Commission to promote and conduct, in the manner prescribed, a Government pool Business and, in relation thereto, to do all such acts and things and give all such directions as he may deem necessary or expedient for that purpose or as may be prescribed.

(2) All moneys received from the sale of coupons forms or other documents in, or from the promotion and conduct of, the Government pools Business shall be paid into a form part of the consolidated revenue of the State.

**65.** Any bet shall be deemed to be made by way of pool betting unless it is a bet at fixed odds, and, in particular, bets shall be deemed to be made by way of pool betting wherever a number of persons make bets—

(a) on terms that the winnings of those persons as are winners shall be, or be a share of, or be determined by reference to, the stake money paid or agreed to be paid by those person, whether the bets are made by filling up and returning coupons or other printed or written forms, or otherwise however; or

(b) on terms that the winning of such of those persons as are winners shall, be or shall include, an amount (not determined by reference to the stake money paid or agreed to be paid by these persons) which is divisible in any proportions among such of those persons as are winners; or

(c) on the basis that the winners or their winnings shall, to any extent, be at the discretion of the promoter or some other persons.

(3) A bet is a bet at fixed odds only if each of the persons making it knows or can know, at the time he makes it, the amount he will win, except in so far as that amount is to depend on the result of the even or events betted on, or on any such event taking place or producing a result, or on the number taking part in any such event.

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66. For the purposes of this part of this Law there shall be a Pools Officer who shall be a person in the public service of the State and shall be so designated by the Governor.

67. Any buyer or holder of a coupon, from or other document in respect of the Government Pool Business and any person acting under the authority or on behalf of such a buyer or holder, and any person acting under the authority or on behalf of the Pool Officer, or carrying out any prescribed duties or functions in relation to or in connection with the promotion or conduct of the Government Pool Business shall not be subject to, and shall be discharged from, all penalties, suits, prosecutions and liabilities to which by law he would be liable, but for this part of this Law, as being concerned in the business of a common betting house or as offending against Chapter 22 of the Criminal Code.

68. The Governor may make regulations prescribing all matters which by this part of this Law are required or authorized to be prescribed or which are necessary or convenient for carrying out or giving effect to this part of this Law.

69. The provisions of this Law relating to control and taxation, shall not apply to this Part of this Law.

## PART VI—GOVERNMENT LOTTERIES

70. Notwithstanding anything contained in this or any other written law, it shall be lawful to promote, conduct and execute Government lotteries in accordance with the provisions of this part of this Law and of the regulations made under the Law.

71. For the purpose of this Part of this Law, the Secretary shall be the Chief Lotteries Officer.

72. (1) Subject to the provisions of this Part of this Law, it shall be the duty of the Commission from time to time to promote and conduct a Government lottery in the prescribed manner, and, in relation thereto, do all such acts and things and give all such directions as it may deem necessary or expedient for that purpose.

Appendix  
Book One

Exemption  
penalties.

Power to make  
regulations.

Exclusion of  
application of

Promotion,  
conduct and  
execution of  
Government  
lotteries made  
lawful.

Appointment of  
Chief Lotteries  
Officer.

Duties of  
Lotteries  
Officer.

(2) The Chief Lotteries Officer shall not promote or conduct a Government lottery unless he is authorized to do so by the Commission.

Account of  
Lottery.

73. (1) The Chief Lotteries Officer shall keep such accounts as may be directed by the Commission from time to time.

(2) All moneys received from the sale of tickets, or from the promotion, conduct and execution of a Government lottery shall be paid into a special deposit account in the Treasury to be called "State Lotteries Fund".

(3) In respect of each Government lottery there shall be paid out of the said account, without a further appropriation other than this Law, the prizes, expenses of administration and all other charges connected therewith.

(4) If at any time the sum standing to the credit of the State Lotteries Fund is insufficient to meet either wholly or in part, the payment of the prizes in respect of a Government lottery, the expenses of administration thereof or any charges connected therewith, the deficit shall be made good by and advance from the revenues of the State.

Application of  
Excess profit.

74. If at any time profits from Government lotteries exceed an amount which may be fixed, the excess shall be transferred to the Consolidated Revenue Fund and may be applied to such purposes of the State as the Governor may from time to time direct.

75. It shall be lawful for a person to—

- (a) buy or hold a ticket in respect of a Government lottery;
- (b) act under the authority or on behalf of a buyer or holder of such ticket;
- (c) act with the authority or on behalf of the Chief Lotteries Officer;
- (d) carry out a prescribed duty or function in relation to or in connection with the promotion, conduct and execution of a Government Lottery;

and such person shall not be deemed to be concerned in the business of a common betting house or to be offending against a provision of Chapter 22 of the Criminal Code.

Power to make  
regulations.

76. The Commission with the approval of the Commissioner may make regulations prescribing all matters which by this Part of this Law are required or authorized to be proscribed or which are necessary or convenient for the carrying out or giving effect to this Part of this Law.

Other acts in  
relation to  
Government  
lotteries made  
lawful.

SUBSIDIARY LEGISLATION  
Gaming Law

GAMING REGULATIONS  
*Arrangement of regulations*

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3. Application for Licence, re pool betting.
4. Applicants to submit proposed rules.
5. Form and Duration of licence.
6. Fee for application forms and Licences.
7. Conditions of pools proprietor's licence.
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9. Conditions of pool's agent licence.
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12. Returns.
13. Form of application for gaming houses.
14. Form of such licences.
15. Fees for the licences.
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17. Application for licence to submit rules for proposed games.
18. Form of licences.
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SUBSIDIARY LEGISLATION  
Gaming Law  
GAMING REGULATIONS

- Short title      1. Those regulations maybe cited as the Gaming Regulations.
- Interpretation    2. In these regulations—  
“Commission” means —  
    (a) in relation to a competition, the amount by which the amount of stakes in the competition exceeds the total amount of the prizes in the competition; and  
    (b) in relation to pool betting business generally the amount by which the total amount of stakes in all the competition exceeds the total amount of the prizes in all the competition and the aggregate expenses of the competition;  
  
“expenses” in relation to a competition mean expenses actually incurred by the licence in the conduct of the competition, excluding any expenses properly chargeable to capital and any interest on borrowed money, and, in particular, excluding any provision for depreciation of buildings or equipment, a fee payable for the issue or renewal of a licence, and any emoluments payable to the licensee or, in the case of a partnership, to any of the partners; or, in the case of a body corporate, to any of directors;  
“pool agent’s licence” means a licence authorizing a person to carry on a business involving the receiving or negotiating of bets by way of pools betting on behalf of another person;  
“pool proprietor’s licence” means a licence authorizing a person to carry on a business involving the receiving or negotiation of bets by way of pools betting on his own behalf;

7. (1) Every pools proprietor's licence shall be subject to the following conditions in addition to any special conditions endorsed on the licence—

- (a) all competitions shall be carried on in accordance with the rules; and licenses shall supply a copy of the rules to a competitor on request;
- (b) no premises other than the premis specified in the licence shall be used for the purposes of the business;
- (c) the licence shall be prominently displayed at each premises used for the purpose 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 in a competition made in compliance with the rules of the competition, a copy of the coupon or other document shall be returned to the competitor, signed and dated by the licensee; and so marked as to indicate the register and page number thereof wherein the bet or bets is or are recorded in accordance with condition (g), in taken of acceptance of the bet or bets, unless the coupon or other document was initially received by an agent of the licensee holding a pools agent's licence in that behalf;
- (f) a coupon or any other document denoting a bet or bets in a competition made in compliance with the rules of the competition shall be accepted as an entry in the competition and be considered accordingly;
- (g) the licensee shall keep registers (the pages of which shall be numbered in series) of all bets other than bets initially received by an agent of the licensee holding a pools agent's licence in that behalf, showing the competitor's name and the amount staked, and shall retain the registers, together with all coupons or other documents denoting a bet or bets, including those initially received by an agent of the licensee for at least three months after the events to which the bets relate have taken place;
- (h) the licensee shall, within seven days after the occurrence of the events to which a competition relates, send to the Commission 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 winnings in the competition;
  - (iii) the total amount of the stakes in respect of winning bets in the competition and, if there are more prizes

wherein the bet or bets is or are recorded in accordance with condition (f), in token of acceptance of the bet or bets, and the coupon or any other document shall be forwarded to the promoter of the competition;

- (f) the licensee shall keep registers (the pages of which shall be numbered in series) of all bets, showing the competitor'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 which the bets relate have taken place;
- (g) the licensee shall on request at all reasonable times permit:—
  - (i) all police officers of or above the rank of an Inspector, and
  - (ii) all persons authorized in writing by the Commission to carry out enquiries relating to pools betting business and, producing a written authority in that behalf, to enter premises used for the purposes of the business, and to inspect all documents and records therein relating to the business;
- (h) the licensee shall supply to a competitor in a competition, on request, a copy of the rules relating to the competition.

Licensed proprietor not to place bets or stakes on his own behalf.

Application to totalizators and sweepstakes run by recognized race clubs.

Returns.

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

**11.** (1) The conditions to which licences are subject under these regulations shall not apply to the case of a totalisator within the meaning of the proviso to section 232 of the Criminal Code or a sweepstakes, run by a race club recognized by the Government under that proviso.

(2) If the Commission is satisfied that totalisator within the said meaning and sweepstakes are the only form of pools betting business run or to be run by such a race club, it may waive the fee payable for the issue or renewal of a licence in respect thereof.

**12.** (1) A proprietor shall submit returns from time to time as required by the Commission of all pools betting transacted by him. A return shall relate to a period of one week.

(2) A licensed pools proprietor shall at the time of his weekly returns pay to the Commission the amount of tax due for the week.

The rules include the maximum percentage of commission to be deducted in play and the odds to be paid.

(2) The Commission may approve or reject any games or rules so submitted, or approve them subject to such amendments as it may consider necessary.

Form of  
licences.

18. Every licence issued under these regulations shall be as in Form "H" the Schedule.

Fees for  
licence.

19. The fees for the issue or for the renewal of a licence in respect of each separate premises at which casino business is authorized by the licence to be carried on is thirty thousand naira for each period of one year or part thereof.

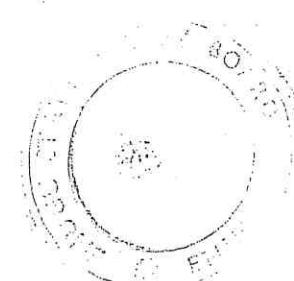
Condition  
for  
licence.

20. Every licence shall be subject to the following conditions in addition to such other condition or conditions as may be endorsed thereon—

- (a) all games shall be played in accordance with the rules as shall be approved by the Commission; and the licensee shall, on application, supply a copy of such rules for a nominal charge to any registered member of the club;
- (b) only registered members of the club and their guests duly signed in by such members shall be admitted into a casino;
- (c) no premises other than the premises specified in the licence shall be used for the purpose of playing any games approved by the Commission under these regulations;
- (d) a copy of the licence shall be prominently displayed in a conspicuous place in the casino;
- (e) the maximum percentage of commission that may be taken by a licensee on prescribed games shall be twenty-five *percentum*, and the maximum odds that may be paid shall be, where applicable, 35-1 in roulette and evens in other games;
- (f) a licensee shall deliver to the Commission in such forms as the Commission may prescribe daily and monthly returns of gaming, wagering and betting winnings and losses; and
- (g) a licensee shall make adequate arrangements with the police for security and the prevention of fraud on players in the casino and shall on request at any time, in the course of a play, permit any superior police officer in uniform to enter the casino.

21. Pursuant to the powers vested in the Commission under section 42 of the Law, casino tax is assessed by the Commission and payable to the Commission annually by a licensee at the rate of ten *percentum* of net takings on receipt per annum.
22. Every licensee shall keep in respect of each casino a minimum reserve fund of five thousand naira on any one night.
23. The fees for obtaining from the Commission—
- (a) an application form for a licence for each separate premises in respect of which application for casino is made is 200.00; and
  - (b) a licence in respect of each separate premises at which casino business is authorized by the licence to be carried on is 30,000.00.
24. Any licensee who contravenes or fails to comply with any of the provisions of these regulations, is guilty of an offence and is liable on conviction to a fine of one hundred naira or to imprisonment for six months or both.
25. (1) The Commission may from time to time promote and conduct a lottery, as provided in part 7 of the Law.
- (2) For the purposes of paragraph (1) of this regulations, the Commission shall decide on—
- (a) the date and time when and place where the draw shall take place;
  - (b) the number of tickets to be issued by the Commission in respect of the lottery;
  - (c) the number and value of the prizes apportioned to the lottery;
  - (d) the percentage of commission to be allowed in respect of bulk purchases of tickets by agents;
  - (e) the price of each ticket in respect of the lottery.
26. (1) Lottery tickers shall be printed in water marked paper and shall be Tickets. in such form and design as the Commission may approve.
- (2) The form of the ticket shall contain—
- (a) the number of the lottery in respect of which it is used;

Casino tax.

Reserve fund  
to be kept by  
licensees.Fee for  
application  
form.Contravention  
of regulations.Promotion and  
conduct of a  
lottery

- (b) the serial letter and number of the ticket; and  
(c) such other particulars as the Commission may approve.

Unsold tickets.

27. Lottery tickets purchased by an agent from the Commission and which have not been sold by the agent on or before the date of a draw in respect a lottery remain the property of such agent and shall not be returned to the Commission:

Provided that at the draw of a lottery each of such tickets shall be eligible for a or prize.

Application of an agent.

28. (1) The Commission may appoint a person to be an agent for the bulk purchase of lottery tickets.

(2) Every such appointment shall, subject to the provisions of these regulations be for such period not exceeding one year as may be approved by the Commission, but may be renewed for a further period or further successive periods as approved.

(3) The appointment of every agent shall be subject to the condition that he shall comply with the requirements of these regulations and to such other conditions as may be agreed between him and the Commission and if an agent shall fail to observe or comply with any of such conditions, the Commission may at any time without cause shown revoke his appointment.

Issue of tickets

29. (1) The Commission may make available to an agent where a lottery has been authorized in accordance with regulation 25 such quantity of tickets as it may think fit.

(2) The Commission may refuse to issue tickets or part of the quantity of the tickets applied for by an agent.

Panel.

30. (1) There shall be constituted by the Commission a panel to be called the Enugu Lottery Panel.

(2) The panel shall consist of the Secretary to the Commission, the Director of Audit, a representative of the Solicitor-General and Permanent Secretary, Ministry of Justice not below the rank of Senior State Counsel and two other persons not holding an office of emolument in any public service in the Federation appointed by the Commission in respect of each draw.

IS HEREBY LICENSED to instal slot machine No. \_\_\_\_\_

in the gaming - house at \_\_\_\_\_  
THIS LICENCE is subject to the following conditions—  
\_\_\_\_\_  
\_\_\_\_\_

THIS LICENCE expires on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Fees paid:

Given at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Secretary to the Commission

#### SCHEDULE

Enugu State Lotteries, Pools Betting, Gaming and Casino promotion and  
Control Commission Law, 1981

THE CASINO (LICENSING) REGULATIONS, 1981

FORM G

(Regulation 16)

APPLICATION FOR A CASINO LICENCE

I/We hereby apply for the grant of Casino Licence under section 8 of the Enugu State Lotteries, Pools Betting, Gaming and Casino Promotion and Control Commission Law, 1980 and furnish the following particulars: —

1. Full name of the application (s) \_\_\_\_\_
2. Address of the application (s), and in the case of a company, registered office of the company \_\_\_\_\_
3. Particulars (including names and addresses) of the directors, treasurer, manager, and secretary of the company in the case of a company applicant \_\_\_\_\_
4. Certificate of Registration capital structure and paid -up capital of a company applicant \_\_\_\_\_

