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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,

[27th August 1991]

PART I — GENERAL

Short title

1. This Law may be cited as the Gaming Law

Interpretation

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;

"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;

"Licensee" 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 stakeholder 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.

- (c) betting on the basis that the winners or their winning was 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;

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"Treasury" means Enugu State Government Treasury

- (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 proprietor'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 licenses under this Law are for the time being in force 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 provision of this Law and its sanctions, and other 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 publish, 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 carry mg 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 oilier 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.

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

Prohibition of
alien in holding
licences

8. Member shall hold office for a period of five years, a member-

Tenure of office
of members

- (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 has function 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.

Remunerations

10. (1) The Commission shall, at least once in each quarter of any year, hold its meetings for the dispatch 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 by them request the Chairman to convene an extraordinary meeting of the Commission far 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) Even 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.

Secretary

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.

(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 and person it considers suitable to be a staffer servant of the Commission for the performance of the functions of the Commission under this Law.

Staff regulation

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.

Inspection

(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 favorable than the conditions of employment obtainable in comparable sectors of the public service of the State.

14. (1) For purpose of this Law gaming Commission may by notice in the *Sate 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 Pow
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.

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.

Annual Retur

18. Proceedings for the enforcement of the provisions 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.

General Offe

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.

Legal procee
commission

Suits
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;

(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.

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.

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:
- (f) forfeiture to the authorized officer of rickets 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;
- 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;
- (c) laying down provisions for the imposition and collection of fees on all aspects of Lotto 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 extended limit of the liability of the Commission to a buyer of a lotto ticket.

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

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 ISJW.

(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.

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

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.

Exemption
from Criminal
Code

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

Pool betting
tax.

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

Accounts and
returns from
Proprietors

(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.

Production of
accounts and
inspection
etc.

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

Assessment by
Commission.

(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.

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 willfully 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 of tax which otherwise would have been

undercharged in consequence of such incorrect statement of accounts or information.

31. (1) 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.

32. Any tax imposed under this pan of this law may be recovered by the commission as a civil debt.

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 be 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 pan of this Law; or renew such licence.

(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 issue under this part of this Law to any.

(3) A licence shall be in such form is 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 it in any criminal proceeding however arising, the Court recommends to the Commission so to do;

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

(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 arc 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.

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.

(2) Where any person has been convicted for unlawful use of the word "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

39. Any superior police 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.

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

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.

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 base 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 licence shall deliver to the Commission, in such form as the Commission may prescribed, a return of the previous day's gaming, wagering and belting.

Returns and
payment of tax

(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.

Records to be
kept by
licences

(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 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.

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 cognizant 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) the Commission discovers or is of opinion at any time that a licensee has not been dunned 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 month 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 objection 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

(4) The Commission having received the notice of objection 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 examine 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 its 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 to 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 filing 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 may confirm, reduce, or annul 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.

(10) An appeal against the decision of the High Court shall lie to the Court of Appeal:

—

- (a) at the instance of the appellant, where the decision of the High Court is that the amount of tax due is in the sum of two hundred naira or upwards: and

- (b) at the instance of the Commission where the decision of the High Court is in respect of a matter in which the Commission claims that the amount of tax due is in the sum of two hundred naira or upwards

49. Notwithstanding the provisions of sections 48 and 49 the licensee shall pay to the Revenue any portion of tax which is not in dispute

Licences to pay the amount in dispute.

50.(1) Any licensee who contravenes or fails to comply with any of the provisions or any requirement made under the provisions of this part of this Law, the secretary, director, manger, other employee or agent of a licensee, who without reasonable excuse, does or omits to do anything as a party to such contravention or failure to comply, shall be guilty of an offence and shall where no other punishment is provided be liable on conviction —

General offences and penalties

- (a) in the case of a licensee, to a fine of one thousand naira for first offence, and a fine of two thousand naira for any second or subsequent offence;
- (b) in the case of any other person, to a fine of four hundred naira or imprisonment for one year for a first offence, and a fine of one thousand naira or imprisonment for two years, or to both such fine and imprisonment for any second or subsequent offence.

(2). Any licensee, secretary, director, manger, other employee or agent of a licensee, who fails to comply with any requirement made upon him under the provision of this part of this Law shall in addition to any punishment inflicted upon him under subsection (1) of this section, incur—

- (a) in the case of licensee, a penalty of four hundred naira or, if in consequence of such failure any tax has been under-charged, of an amount double the amount such tax, whichever is the higher;
- (b) in the case of any other person. a penalty of two hundred naira.

51. (1) Where any Incense 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 pan 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.

52. (I) 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

Respond to be deposited where licence accountable for tax fails to pay

Power to make regulations

Power to
revoke
Licences.

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 thereof;
- (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.

Power to make
refunds

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

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

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

(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.

Licence to be displayed.

(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.

Inspection of gaming by police and commission officers.

(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.

56, Where -

- (a) upon complaint by the Commissioner of police the Commission is of the opinion that a licence ought to be revoked: or
- (b) the Commission is of the opinion that it is in the interest of the public to revoke a licence: or
- (c) in any criminal proceedings in respect of a licence the court before which the proceedings are pending is of the opinion that the licence ought to be revoked then:
 - (i) in the case of paragraphs (a) and (b), the Commission shall by notice in writing addressed to the licensee revoke the licence, and
 - (ii) in the case of paragraph (c) the court shall by order revoke the licence

Conditions of Foots agents licence.

57. Every licensee shall cause the original copy of the licence to be prominently displayed in the gaming house.

58.(1) Any superior police officer in uniform upon a reasonable suspicion that an offence against this part of this Law has been or is about to be committed, or any person authorized by the Commission in writing, may at any time enter upon any gaming house and inspect, examine and take copies of entries in the books, of accounts kept in such place, and may remove any book, document, coupon, ticket or other exhibit which he may deem material to any further investigation for the purposes of this part of this Law.

(2) The production by the superior police officer in uniform of his identify card or by the person authorized in writing by the Commission of his certificate of identify purporting to be from the Commission shall for all purposes be sufficient evidence of the authority of that superior police officer or that person as the case may be.

59. Neither the Commission nor any person acting under the provisions of section 58 shall be liable for acts performed in the lawful execution of duties connected with the inspection of a gaming house.

60. Every licensee shall keep and maintain such records, books and accounts in respect of his gaming house as the Commission may prescribe and shall enter therein true and regular accounts in respect of each day's gaming.

NINETEENTH SCHEDULE
(Regulation 39)
RADIO-DIAGNOSIS CENTRE

Features A Centre where ionizing radiation is used in the diagnosis and treatment of medical disorders

Minimum Facilities:

- (a) Waiting or Reception Room measuring at least twelve square metres and furnished with record keeping and storage facilities;
- (b) Consulting Room measuring at least twelve square metres;
- (c) X-ray room measuring at least twelve square metres and having walls of adequate thickness and lined with lead or barium plaster.
- (d) Dark-room and light trap entrance;
- (e) Sorting and filling room measuring at least twelve square metres,

(2) Equipment

These shall satisfy internationally recommended standards be adequate for the purpose of the Centre Such equipment shall include —

- (a) X-ray machine and accessories;
- (b) X-ray film processing equipment;
- (c) Other accessory equipment, e.g., lead rubber aprons and gloves;

Equipment for monitoring continuous personnel radiation exposure and for monitoring site exposure such as the Geiger counter

(3) Public Health requirements

These shall include—

- (a) staff room;
- (b) adequate water supply-pipe home or treated borehole or

Liability of
the
Commission
and Police.

Records to
be Kept by
the
licensees

- tanker services;
- (c) adequate ventilation;
- (c) adequate illumination;
- (e) toilet facilities as provided in these regulations;
- (f) adequate arrangement for safe disposal of waste radioactive materials;
- (g) provision of staff with protective clothing and radiation counter shields.

(2) *Other Services;*

For appliances to be provided as prescribed in the Fifth Schedule.

(3) *Staff Complement:*

- (a) There shall be in regular attendance a radiologist registered to practice to Nigeria and in whose name the premises may be registered:
- (b) A radiograph registered to practice in Nigeria;
- (c) Dark-room technicians,
- (d) Receptionist/Clerk.

(4) *Hours of Consultation*

Business hours shall be clearly displayed on the premises.

TWENTIETH SCHEDULE
(Regulation 40)
RADIOTHERAPY CENTRE

(I) *Minimum Facilities:*

- (a) Waiting Room or Reception Room measuring at least twelve square metres and having sitting facilities, registration table, etc.,
- (b) Consulting room measuring at least twelve square metres:
- (c) X-ray room measuring at least twelve square meters and having walls of adequate thickness and lined with lead or barium plaster
- (d) Darkroom;
- (c) Sorting and filling room

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 turning 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 the 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. (I) 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

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

73. (1) The Chief Lotteries Officer shall keep such accounts as may be directed by the Commission from time io 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 he called "State Lotteries Fund"

(3) In respect of each Government lottery there shall 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 be credit of the State Lotteries Fund is insufficient to meet either wholly or in art, 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.

If at any time profits from Government lotteries exceed an amount which may be fixed, the excess shall be transferred to be 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; 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 both be deemed to be concerned in the business of a common netting house or to be offending against a provision at Chapter 22 of the Criminal Code

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 in this Part of this Law.

SUBSIDIARY LEGISLATIONS

Gaming Law

GAMING REGULATIONS

Arrangement of regulations

1. Short title
2. Interpretation
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. Condition of pool proprietor licence.
8. Pools betting tax.
9. Conditions of pool's agent license.
10. Licensed proprietor not to place bets of stakes on his own behalf.
11. Application to totalizators and sweep stakes run by recognized race clubs.
12. Returns
13. form of application for gaining houses
14. Form of such licences.
15. Fees for the licenses.
16. Application for licences.
17. Application for licence to submit rules for proposed games.

18. form of licences
19. Fees for licence
20. Condition for licence.
21. Casino tax
22. Reserve fund to be kept by license
23. Fee for application form
24. Contravention of regulations
25. Promotion and conduct of a Lottery
26. Tickets.
27. Unsold tickets
28. Application of an agent
29. Issue of tickets
30. Panel
31. Draw.
32. Winning ticket
33. Unclaimed Winnings.
34. Payment of prizes
35. Protection from liability
36. Offences.

SUBSIDIARY LEGISLATION

Gaming Law

GAMING REGULATIONS

1. Those regulations may be cited as the Gaming Regulations.

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 behalf⁷. (1) Every pools proprietor's licence shall be subject to the following conditions in addition to any special conditions endorsed on the licence—

Conditions
of panels
proprietors
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 premises 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 than one in the competition, then the total amount of the stakes in respect of winning bets qualifying for, or for shares in each of the prizes;
 - (iv) the amount payable in respect of a winning bet in the competition or, as the case may be of a winning bet qualifying for, or for a share in each of, the prizes; provided that bets staking more than the minimum which is permissible shall for the purpose of this condition, be treated as if they were several separate bets each staking the said minimum;
- (i) the licensee shall, within fourteen days after the occurrence of the two events to which a competition relates, send to the Commission a further statement showing the matters required to be shown under paragraph (iv) of condition (h) to the effect that the amount or amounts referred to in the statement as being winnings in the competition is or are in compliance with the rules of the competition;
- (j) the licensee shall, not later than fourteen days after the events to which a competition relates have taken place, publish in a newspaper approved by the Commission a statement showing the matters required to be shown under paragraph (iv) of condition (h), and the percentage of the total stakes in the competition retained by him in respect of expenses and commission;
- (k) the licensee shall, in each year before the 31st day of January, publish in a newspaper approved by the Commission a statement showing the percentage of the stakes retained by him as commission in relation to the total stakes derived from all the competitions held by him during the twelve months ending on the 31st December immediately preceding the year of any such publication;
- (l) the licensee shall request at all reasonable times permit: —
- (i) all police officers of 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 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;
- (m) except with the approval of the Commission, the licensee shall not pay a prize in connection with a competition to a person whose coupon or other document denoting two winning bets sent by that person does not comply with the rules of the competition;
- (n) the licensee shall not fail to pay to person within one month after the events

to which a competition relates have taken place, a prize in connection with the competition to which that person may be entitled under the rules of the competition if the coupon or any other document sent by that person denoting a winning bet in the competition complies with the rules of the competition:

(o) the amount retained by the licences from the total amount of stakes in a competition in respect of expenses and commission shall not exceed thirty per cent of the total amount of stakes in that competition;

(p) the total amount retained by the licensee from the total amount of stakes in all competitions held during a period of twelve months ending on the 31st day of December in each year in respect of commission shall not exceed five per cent of the total stakes in all such competitions,

(2) Conditions (h), (i), (j), (k), (o), and (p) of regulation 7 (1) apply in respect of treble chance pools licence.

8. Pursuant to the powers vested in the Commission under section 25 of the Law, pools

belting tax is assessed by and payable to the Commission as follows—

- (a) treble chance poolsN500 per week;
- (b) fixed off pools N3,000 per week,

9. 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 licensee shall not receive or negotiate a bet made by way of pool belting other than on behalf of the person or persons duly licensed;
- (b) no premises other than the premises 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 bet shall be received or negotiated outside the premises specified in the licence;
- (e) as soon as possible after the receipt of a coupon or any 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 any 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 (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.

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 totalizator 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 totalizator 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

(3) The duties of a licensed pools proprietor under this regulation may, with the permission of the commission, given in writing, be performed by an agent of the proprietor holding a pools agent's licence in that behalf.

13. An application for a licence to open, keep or use a gaming-house or to install any slot machine in a gaming house or for the renewal of such a licence, shall be in such form as the commission may from time to time by notice in the Gazette, prescribe.

14. (I) A licence to open, keep or Use a gaming-house shall be as in Form E in the Schedule hereto.

(2) A licence to install any slot machine in a gaming-house shall be as in Form E in the Schedule hereto.

15. The fees for obtaining an application form for a licence and for the issue or the renewal of a licence as prescribed in regulations 13 and 14 shall be as follows: -

N

- (a) for obtaining from the Commission application form for paying-house; a licence to open, keep or use a Gaming-house 100,000 per application
- (b) for licence to open, keep or use gaming-house 500,00per annum per gaming-house;
- z(c) for a licence to install a slot machine 2,000.00 per annum per slot machine.

16. An application for a licence to establish or operate a casino under the law or for the renewal of any such licence shall be as in Form "G" in the Schedule hereto.

17. (1) Every applicant for a licence to establish or casino a casino shall submit together with his application to the Commission particulars of the types of games proposed for the casino as well as the rules for such games

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,

18. Every licence issue under these regulations shall be as in form "H" the Schedule.

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.

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;
- (c) 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 license 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. (I) 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 (I) 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

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26. (1) lottery tickers shall be primed in water marked paper and shall be 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.

(b) the serial letter and number of the ticket: and

(c) such other particulars as the Commission may approve.

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 prize.

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.

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.

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.

(3) The Secretary to the Commission shall be the Chairman of the panel and in the event of his absence, one of the other public officers present who, is a member of the panel according to the order in which they are mentioned in paragraph (2) of this regulation shall preside

(4) All decisions of the panel at a meeting shall be by the majority of the votes of members attending and voting at the meeting

Provided that the chairman of the panel or the member presiding, shall, in the case of equality of votes, have a casting vote.

(5). Whenever a lottery is drawn there shall be present at least three members of the panel and a police officer not below the rank of Assistant Superintendent of police appointed for that purpose by the State Commissioner of police and if at any time appointed for a draw, there shall not be that number of members present or a police officer not below the rank of Assistant Superintendent of Police appointed for the purpose by the Commissioner of Police, the draw shall be postponed until such time, whether on the same day or another day as the chairman of the panel may direct or, "in his absence, as may be fixed by the Commission

(6) The public shall be admitted to the premises upon which the draw of a lottery is conducted so far as may reasonably be practicable having regard to the accommodation available for such purpose

31. (1) The draw shall be conducted by taking out the serial letter and number of each of the winning tickets from a machine or contrivance approved by the Commission.

(2) The serial letter and the figure comprising the number of each winning tickets shall be drawn separately and the machine or Contrivance shall be set in motion before the drawing of each winning ticket.

(3) The serial letter and numbers of a winning ticket shall be taken out of the machine or contrivance by such person or persons as may be appointed for the purpose by the panel.

(4) Where the same serial letter or figures comprising the number of a ticket are drawn more than once for a prize at the draw of a lottery, the panel shall upon the second and every subsequent occasion on which the said letter and figures are drawn, declare them null and void and proceed as if no serial letter and number have been drawn for the prize in question

(5). In the event of a breakdown or other difficulty occurring in the operation of the machine or contrivance, the panel may direct that the drawing of serial letters and numbers of such winning tickets remaining to be drawn shall be postponed until such time as the panel is satisfied that the draw can be resumed without difficulty.

(6). Where at the time of the postponement of a draw under the provisions of paragraph (5) of this regulation, one or more but not all of the letters and figures necessary to determine the winning tickets have been drawn, those letters and figures shall remain valid, and at the recommencement of the draw, only the remaining letters and figures necessary to determine the winning tickets shall be drawn.

(7). The panel shall draw up and sign a certificate containing the serial letters and numbers of the winning tickets drawn in the lottery, and the Commission shall cause the same to be published in the Gazette and in any newspapers.

32. A person who claims to be entitled to a prize shall deliver or cause to be delivered the winning ticket to the Secretary at the Head Office not later than sixty days after the completion of the draw.

33. Where a winner fails or neglects to claim his winnings for a period of sixty days from the date on which the winning is declared, the winnings shall lapse and be forfeited.

34. (1) No person shall be entitled to the payment of a prize if—
is not genuine

(2) Any question which may arise under paragraph (1) of this regulation shall be determined by the Commission

35. Payment of a prize to a person in accordance with the provisions of these regulations shall absolutely discharge the Commission and its members, the State and its servants and agents from all liability in respect of the payment of that prize, notwithstanding a forgery, fraud, mistake, neglect, loss or delay which may have occurred or been committed in connection therewith.

36. A person who—

- (a) with intent to defraud, fails to deliver a ticket to a purchaser thereof; or
- (b) obstructs or impedes the drawing of lottery or
- (c) creates a disturbance on or near the premises in which a lottery is being or is about to be drawn.

is guilty of an offence and is liable on conviction to imprisonment for six months or to a fine of one hundred naira or to both such fine and imprisonment.

SCHEDULE
THE GAMING REGULATIONS
FORM A
(Regulation 5)
POOLS PROPRIETOR LICENCE

No _____

Name _____

Address _____

_____ is hereby licensed subject to the conditions laid down by the pools (control and Taxation) Regulations 1981 and to the special conditions (if any) endorsed hereon, to carry on pools betting business on his /its own behalf as prescribed below; -

Premises: _____

_____ Date of Expiry

_____ 20 ____
Special conditions _____

Fee paid _____
Date _____ 20 _____

Secretary to the commission

SCHEDULE
THE GAMING REGULATION
FORM B
(Regulation 5)
POOLS AGENTS LICENCE

No. _____

January

Address

_____ is
hereby authorized subject to the conditions laid down by the Pool Betting (control
and taxations) Regulations. 1981 and lotto and to the special conditions (if any)
endorsed hereon, to carry on pools belting business on behalf of other person in the
following premises-

_____ Date of Expiry _____ 20 _____

Special conditions

_____ Fee paid

Date _____ 20

Secretary to the commission

- (b) to remove hides to premises where they shall be tanked without delay in an efficient preservative solution and then hung up to dry in the approved manner of drying until thoroughly dried; or
 - (c) to remove wet hides and skins for use in local industries
- 9. All hides and skins which are flayed and dried to the satisfaction of an inspector within a prescribed area shall be stamped by such inspector with the stencil and punch mark aliened to that area or to a particular part of that area

PART III— MISCELLANEOUS

- 10. Except as provided by regulations 7 and 8 no person shall purchase or cause to be purchased any hide or skin which—
 - (a) has been taken from the place where it has been flayed before it has been thoroughly dried; or
 - (b) he has reason to believe has not been dried in the approved manner of drying.
- 11. An inspector may at all reasonable hours enter—
 - (a) any private premises or enclosure where hides and skins are dried; or
 - (b) any premises where the business of buying and packing hides and skins is carried on or where he has reason to believe such business is being carried on;and there inspect any hides and skins.
- 12. No person, with intent to deceive, shall—
 - (a) treat any hide or skin in any way whatsoever in order to hide, cover up or obliterate any cuts, scratches, scores, brand-marks, lesions caused by disease any other flaw or blemish; or
 - (b) adulterate any hide or skin by or with any substance for the purpose of increasing the weight thereof.
- 13. (1) An inspector may stop any person who he has reason to believe is carrying hides and skins or he may stop any vehicle, boat or pack animal that he has reason to believe

it being used to transport hides and skins and thereupon he may inspect the hides and skins or he may thereupon inspect the hides and skins or he may direct the person carrying the hides and skins or in charge of such vehicle, boat or pack animal as the case may be to convey the hides or skins to some suitable place where the inspector may inspect them. An inspector may enter into any railway premises for the purpose of inspecting hides and skins in the course of transport by rail.

(2) The provisions of sub-regulation (1) shall not apply to hides or skins baled for export.

14. (1) No person shall use any premises or enclosure as a place for the buying of or the preparation of hides or skins for export, unless such premises or enclosure are licensed by the Chief veterinary Officer

(2) The Chief Veterinary Officer may license premises or enclosure as a place for the buying of and the preparation of hides and skins for export.

(3) A licence shall be in Form B of the Schedule and shall expire on the 31st day of December in the year in which it is issued, and may be renewed from year to year.

(4) The Chief Veterinary Officer may, in his discretion, cancel a licence granted by him, and any person aggrieved by a decision of the Chief Veterinary Officer to cancel a licence or to refuse the grant or renewal of a licence may, within fourteen days from the date of such decision, appeal to the Commissioner whose decision thereon shall be final.

(5) No premises or enclosure shall be licensed unless a medical officer for health, or a person nominated by him, and an officer of the Veterinary Division of the Ministry have both first certified that the premises or enclosure, in respect of which an application for a licence is made, are suitable for the buying of and the preparation of hides and skins for export.

(6) Every license granted under sub-regulation (2) shall be subject to the following conditions—

(a) no hides or skins which are not the property of the holder of the licence shall be prepared on the premises or enclosure to which the licence relates:

FORM C

(Regulation 14)
APPLICATION FOR LICENCE TO OPEN, KEEP OR USE
A GAMING HOUSE

To: The Secretary
Enugu State Gaming Commission
Enugu

1. Full name of applicant

2. Usual residents of applicant (Head Office address if a company or a partnership)

3. Premises at which business will be carried on_____ (Copy of letter of letter from the landlord to the applicant evidence that the permission for use of the said premises has been granted to him must be attached)

4. has the applicant during the twelve months proceedings the date of the application been refused the issue on renewal of licence? if no, give particular

5. has the applicant been the holder of a licence which has been suspended or revoked? If so, give Particulars

6. Particular of licence to be renewed—

(a) No, and date

(b) Date of Expiry

(c) address of licensed premises

7. Source of acquisition on of machine to be licenced

—

8. Date of birth of applicant, and in the case of a company date of incorporation, and in the case of a registered partnership date of such registration

I hereby declare that the particulars given by me in this from are true and correct

Date _____ 20, _____

Signature of Applicant

Note:

1. A separate application must be submitted for each premises.
2. Item 6 to be completed only when applicant is renewal.
3. Where the applicant is limited liability company; a copy of the Articles and Memorandum of association must accompany the application

GAMING REGULATION

FORM D

(Regulation 14)

APPLICATION FOR LICENCE TO INSTALL A SLOT MACHINE IN A GAMING -- HOUSE

To: The Secretary,

Enugu State Gaming Commission

Enugu.

1. Full name of applicant
2. Usual residence of applicant (Head Office address if a company or a partnership) _____

3. Premises at which business will be carried on

4. Has the applicant during the twelve months proceeding the date of this application been refused the issue or renewal of licence?
If yes, give particulars _____

5. Has the applicant been the holder of a licence which has been suspended or revoked? If so, give

particulars _____

6. Particulars of licence to be renewed---

(a) No. and date _____

(b) Date and Expiry _____

7. Source of acquisition of machines to be licensed

8. Date of birth of applicant and in the case of a company date for incorporation, and in the case of registered partnership date of such registration _____

9. Serial number (s) of slot machine (s) for which licence is required _____

I hereby declare that the particulars given above are true and correct.

Date _____, 20 _____

Signature of Applicant

Notes:

1. Item 6 to be completed only when application is for renewal.
2. A fresh application must be made when a licence wishes to increase the number of slot machine approved for a particular premises.
3. Limited Liability Company must enclose a copy of the Articles and Memorandum of Association.

SCHEDULE

FORM E

(Regulation 14)

LICENCE TO OPEN, KEEP OR USE A GAMING HOUSE

No. _____

(Applicant's Name)

Of _____

(Applicant's Address)

IS HEREBY LICENCED to open, keep or use a 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

FORM F

(Regulation 14)

LICENCE TO INSTAL MACHINE IN A GAMING HOUSE

Serial No _____

(Applicant's Name)

Of

IS HEREBY LICENCED to initial slot machine No

In the gaming 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, Pool 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, treasure, 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

Applicant _____

(Attached certified true of the certificate of registration)

5. Name under which it is proposed to establish and operate the Casino _____

6. The address or addresses of the premises at which the Casino to be operated _____

7. Date of issue and expire of any previous licence and the address or addresses of premises approved in such licence _____

I/We _____ declare that the information given by me/us above is true and correct in every particular.

Given under my/our hand(s) this _____ day of _____ 20

Date _____ 20 _____

Signature of Applicant(s)

To: The Secretary,
Enugu State Gaming Commission,
Enugu.

FORM H
(Regulation 18)
CASINO LICENCE

No. _____

(Name)

(Address)

Is hereby licensed to establish and operate a Casino at the following premises only----

(a)

(b)

(c)

(d)

(e)

2. The licence is subject to the conditions prescribed in Regulation 7 of the Casino
(Licensing) Regulations and to the conditions endorsed hereunder—

(a)

(b)

(c)

3. This licence expires on the _____ 20

4. Fee paid _____ 20

Secretary to the Commission