

Assented to this 30th day of June, 1983.

CHIEF (DR) CLEMENT ISONG
Governor
Cross River State of Nigeria

(L.S.)



CROSS RIVER STATE OF NIGERIA

1983, No. 4

A Law to make provision for the regulation and control of Pool Betting business and for purposes connected therewith. Title.

[1st July, 1983] Commence-
ment.

BE IT ENACTED by the Cross River State House of Assembly as follows— Enactment.

* 1. (1) The Chairman may upon application made in the prescribed form accompanied with the appropriate non-refundable fee prescribed in the Schedule hereto and on payment of the appropriate licence fee, issue a licence to any person for the carrying on of a Pool Betting business in the State as a proprietor or as a Pool Agent. Issue, renewal and revocation of licences.

(2) A licence shall be in such form and subject to such general and special conditions as the Chairman may prescribe or impose.

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(3) The Commissioner may at any time grant any person exemption from any prescribed condition.

(4) The Chairman may at any time revoke any licence if he is satisfied that there has been a breach of any condition of such licence.

(5) Every licence shall be valid for twelve months from the date of issue and may on payment of the prescribed fee be renewed for a further period of twelve months from the first issue or the last renewal thereof as may be directed by the Chairman; and the issue, renewal, refusal to issue or renew and the revocation of any licence may be undertaken by the Chairman who shall not be required to assign any reason for such issue, renewal, refusal or revocation.

Closure of
Pool Betting
office.

2. (1) The Chairman may by notice in writing order the closure of a Pool Betting office for any period of time if he is satisfied that the licensee thereof is carrying on business in contravention of the provisions of this Law or of the regulations made under this Law or of both.

(2) The notice required by subsection (1) of this section to be given shall state precisely the grounds for such closure.

(3) A licensee who is aggrieved by the order of the Chairman under subsection (1) of this section may appeal therefrom to the High Court or make an objection either verbally in person or in writing to the Board requesting the Board to review such order.

(4) Any person who, without lawful excuse, reopens any office after its closure under the provisions of this Law when the appeal of objection, if any, has not been determined in his favour shall be guilty of an offence and liable on conviction to a fine not exceeding ₦1,000.00 or to imprisonment for a term not exceeding 18 months or to both such fine and imprisonment.

Prohibition
of Pool Betting
without
licence.

3. (1) No person shall, under any form of pretence or deception or by any device, contrivance or any other means whatsoever, carry on in the State a Pool Betting business without a licence under this Law and no such person shall print, publish, distribute or cause to be printed, published or distributed in the State any paper or do or cause to be done in the State any other thing for the purpose of the business of Pool Betting or any other purpose incidental thereto.

(2) Any person who contravenes the provisions of subsection (1) of this section shall be guilty of an offence and shall be liable on conviction to a fine of ₦5,000.00 or imprisonment for a term not exceeding 24 months or to both such fine and imprisonment.

Placing of
stakes or
bets with
unlicensed
promoters
etc. prohi-
bited.

4. (1) No staker in the State shall place or cause to be placed anywhere in the State either on behalf of himself or of any other staker any stake or bet in any Pool Betting conducted by any person or his agent who to the knowledge of such staker has not been issued with a licence under this Law, nor shall any proprietor or his principal agent or other representative issue any coupon to any such person or his agent for the purpose of conducting Pool Betting.

Agents & promoters to
be licensed to All

Definition {
 → Betting
 → Pools ~~betting~~
 → Gaming
 → Gambling

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toral Commission
 Amendment)

(2) Any person who contravenes the provisions of subsection (1) of this section shall be guilty of an offence and shall be liable on conviction to a fine of N500.00 or imprisonment for a term not exceeding 6 months or to both such fine and imprisonment.

ssary to the Federal
 of the register of
 Local Government

5. (1) Every licensed proprietor shall cause his licence to be exhibited in a conspicuous position within his head office in the State and shall cause to be exhibited in a conspicuous manner outside such office and also outside each of his branch offices within the State a sign-board showing the name in which he has been licensed and indicating the fact that such licence has been issued under this Law.

Licensed proprietor to exhibit licence outside office.

h (b) of subsection
 Local Government
 ment Council shall
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(2) Any proprietor who fails to comply with the provisions of subsection (1) of this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding 3 months or to both such fine and imprisonment.

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 into force on 1st

* 6. (1) Every proprietor or Pool Agent desirous of carrying on Pool Betting business in the State shall register with the Board.

Registration of proprietor and Pool Agent.

(2) Application for registration shall be made to the Chairman in writing in the prescribed form and shall be accompanied with a fee of N1,200.00 and N250.00 for a proprietor and a Pool Agent respectively.

(3) Registration shall be subject to such general and special conditions as the Chairman may prescribe or impose.

* (4) The Chairman shall, if satisfied that all the conditions have been complied with, issue a certificate of registration.

* (5) The Chairman may at any time revoke any certificate of registration if he is satisfied that there has been a breach of any condition of registration.

(6) Unless revoked under subsection (5) of this section, a certificate of registration shall remain valid for one year from the date of issue and may on payment of N1,200.00 and N250.00 for a proprietor and Pool Agent respectively be renewed for a further period of one year.

7. Any proprietor or Pool Agent carrying on a Pool Betting business who fails to register or renew his registration in accordance with section 6 of this section shall be guilty of an offence and liable on conviction to a fine not exceeding N5,000.00 or imprisonment for a term not exceeding 24 months or to both such fine and imprisonment.

Penalty for failing to register.

8. (1) Subject to the provisions of this Law, a proprietor shall pay tax at the rate of N1,500.00 per week on his Pool Betting business.

Pool Betting tax.

(2) The tax imposed on a proprietor under this section shall be remitted to the Board by such proprietor in such manner as may be prescribed.

9. (1) Where the head office of a Pool Betting business is situated outside the State, the proprietor shall ensure that his checking centres are within the State and shall also appoint or cause to be appointed a principal agent who shall reside in the State; and such appointment shall be made within thirty days after the issue to the proprietor of a licence.

Appointment of principal agent.

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 'erk of the Assembly

(2) The proprietor shall furnish the name and address of a principal agent appointed pursuant to subsection (1) of this section to the Chairman.

(3) A proprietor who makes default in complying with the provisions of subsection (1) of this section shall be guilty of an offence under this Law and shall be liable to a fine of N50.00 for every day after the period specified in subsection (1) of this section during which the default continues or to imprisonment for 2 months or to both such fine and imprisonment.

Unpaid tax to
form a lien
or charge, etc.

10. Until paid the tax due from a proprietor under section 8 of this Law shall form a lien on and a charge upon the entire assets of the Pool Betting business and of the proprietor or his estate or both and shall have priority over all claims of any other person.

Power or
duty of a
proprietor
to be
exercised
or performed
by a principal
agent.

11. (1) For the purpose of this Law any power exercisable by, or duty imposed on, a proprietor shall be exercised or performed by a principal agent appointed pursuant to section 9 of this Law.

(2) The powers conferred or the duties imposed on a proprietor under the provisions of this Law (except powers or duties which by their nature cannot be exercised or discharged by a principal agent) may be exercised or discharged by the principal agent to such proprietor if the proprietor is not resident within the State; and the act or omission of the proprietor shall be deemed to be the act or omission of such principal agent and he may be proceeded against accordingly.

Proprietor to
keep records
and books of
account.

12. (1) Every proprietor shall keep such records and books of account in respect of Pool Betting business carried on by him in the State as may be required by the Chairman and shall enter therein true and regular accounts of all moneys received by him in respect of such business.

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

Proprietor to
render
returns to the
Board.

13. (1) Every proprietor shall make such returns to the Board and keep such records as may be prescribed.

(2) Returns made under this Law or any regulations made thereunder shall, for the purposes of this Law, be available only to the Board and to persons authorised by it.

Deposit to be
made as
security for
payment of
tax and win-
nings.

14. (1) Every person applying for the first time after the coming into force of this Law for a licence to operate a Pool Betting business in the State shall at the time of application make or cause to be made a cash deposit with the Board in the sum of N6,000.00 and in addition give to the Board a banker's guarantee in the sum of N50,000.00.

(2) For the purposes of subsection (1) of this section, whenever the Board applies any cash deposit to meet the liability of a defaulting proprietor, the proprietor shall upon notice in writing to him that the cash deposit

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had been so applied, be liable within ninety days thereafter to make a further cash deposit with a view to raising the balance then outstanding to the original amount of cash deposit required by this Law.

(3) Where a proprietor who has made or caused to be made a cash deposit and a banker's guarantee fails to remit tax in accordance with the provisions of this Law or any regulations made thereunder or fails to pay to winners proved winnings in respect of any staking made in the State, the Board may, after giving notice in writing to the proprietor, apply the cash deposit in whole or in part to meet the amount due to the Board in the first instance and to winners as at the date of the notice, and where such deposit is insufficient to meet the liability, the Board shall in writing request the banker to satisfy the shortfall in respect of the guarantee given by the banker.

(4) Where a proprietor ceases to carry on a Pool Betting business in the State, he shall be entitled to a refund of the whole amount of his cash deposit if the cash deposit has not been applied to meet his liability under subsection (3) of this section or to the balance thereof if the cash has been so applied.

(5) Without prejudice to subsection (3) of this section the Board may order the suspension from circulation of coupons issued by a proprietor who fails to pay —

(a) tax under this Law, or

(b) proved winnings.

15. Nothing in this Law shall be construed as preventing or precluding a staker from recovering any winning from a proprietor as a civil debt.

Winnings
recoverable
as civil
debt.

16. (1) For the purposes of the Law, the Chairman may by notice in the *Gazette* appoint a suitable officer of the Board to be an Inspector for such areas as may be specified in the notice.

Inspector.

(2) An inspector may at all reasonable times enter upon any premises where a Pool Betting business is carried on or where the records relating to the business are kept or where he reasonably suspects that a Pool Betting business is being carried on or such records are kept and inspect, audit, examine such records, documents or books of account or ascertain the amounts recorded as stakes or take copies of entries in the books of account of any Pool Betting business and conduct any other investigation as he may deem fit for the purposes of this Law; and the occupier of such premises shall answer all questions pertaining to these matters, and shall produce such books of account, records or documents as may be required.

(3) The production by an inspector of an identification card bearing his photograph, name and signed by the Chairman shall in all courts and for all purposes of this Law be sufficient evidence of the authority of the Inspector.

(4) No inspector entering upon any premises for the purposes of this Law shall be liable to be proceeded against in a civil or criminal cause or matter for anything reasonably done or omitted to be done by him in the lawful exercise of his powers under this Law.

Obstruction.

17. Any person who obstructs or misleads or attempts to obstruct or mislead or aids or abets any person to obstruct or mislead any Inspector in the performance of his functions, shall be guilty of an offence and liable on conviction to a fine of not less than N500.00 or imprisonment for a term of not less than 12 months or to both such fine and imprisonment.

Powers to
issue search
warrants.

18. Any Magistrate who is satisfied on information upon Oath that there is reasonable ground to suspect that any person has contravened or is contravening or has failed or is failing to comply with any of the provisions of this Law or any regulations made thereunder may issue a warrant under his hand authorising any police officer or Inspector at any time within one month from the date thereof to enter and search any building or place reasonably suspected as having been or as being used for the purpose of or in connection with the contravention of, or failure to comply with, the provisions of this Law or any regulations made thereunder and to make such inquiries as are deemed necessary, and such person shall produce for inspection by the police officer or Inspector named in the warrant, any such books of account, records or documents in his possession or in the building or place and answer any questions relating thereto.

Failure to
answer
questions or
produce
books, etc.
for inspec-
tion.

19. Any person who refuses to answer any questions put to him under section 18 of this Law relating to any matter or who fails to produce for inspection any books of account, records or documents in his possession or under his control that he is required to produce for inspection, shall be guilty of an offence and shall be liable on conviction to a fine of N200.00 or imprisonment for 6 months or to both such fine and imprisonment.

False
returns.

20. (1) Any person who without lawful excuse supplies or causes to be supplied any incorrect statement of account or return by omitting or understating the amount of money placed as stakes for any period or knowingly 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 not less than N500.00 or to imprisonment for a term not less than 12 months or to both such fine and imprisonment; and
- (b) to a penalty in a sum double the amount by which the tax payable exceeds the tax paid in consequence of such incorrect statement of account or information.

(2) A certificate under the hands of the Chairman stating the amount of tax due from any proprietor shall be sufficient evidence thereof.

(3) The Chairman may, in respect of any offence under this section and before the matter goes to court compound the offence, and, if the matter has gone to court, with leave of the court at anytime before judgement, stay or compound proceedings thereunder.

Miscella-
neous
offences.

21. (1) Any person who, with intent to defraud or deceive any other person --

- (a) forges or causes or procures to be forged any coupon or other documents in respect of Pool Betting;
- (b) alters any number, word, entry or mark on any such coupon or document; or

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(c) alters or falsifies any accounts or record or makes or connives at the making of any false or fraudulent entry in any such record or account; or

(d) omits or connives at the omission of any material particular from any such account, book, record or document, shall be guilty of an offence and shall be liable on conviction to a fine of N200.00 or imprisonment for 6 months or to both such fine and imprisonment.

(2) No person or group of persons shall acquire monopoly of coupons or staking forms of any proprietor but such coupons shall be issued without onerous restrictions.

(3) Any person or group of persons imposing any unreasonable condition which restricts or is likely to restrict the issue or circulation of coupons to pool agents shall be guilty of an offence and liable on conviction to a fine of not less than N500.00 or to imprisonment for a term of not less than twelve months or to both such fine and imprisonment.

22. Any person who wilfully attempts in any manner to evade or defeat the Pool Betting tax or practices or is concerned in any fraudulent act, contrivance or device whether already specially provided for in a written law or not, with intent to evade the payment of such tax shall be guilty of an offence and shall be liable on conviction to a fine of N500.00 or imprisonment for a term of 12 months or to both such fine and imprisonment.

Penalty for fraud and evasion of tax.

23. Where any person convicted of an offence under this Law or under any regulations made thereunder is a body corporate, it shall be liable to the penalties prescribed therefor and in addition, every person who at the time of the commission of the offence being a director, Chief Executive, Secretary or other Chief officer of the body corporate consented to the act or omission which constitutes the offence shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Offences by bodies corporate.

24. (1) Subject to the provisions of this Law, tax may be sued for and recovered in a court of competent jurisdiction by action for a debt due to the Government.

Recovery of Tax by action.

(2) Proceedings for the enforcement of payment or recovery of tax under this Law may be taken in the name of the Board.

25. Where an offence is prescribed under this Law and no penalty is prescribed therefor an offender shall, upon conviction, be liable to a fine of N100.00 or to imprisonment for a term of 4 months or to both such fine and imprisonment.

Offences for which penalty not specified.

26. A reference in this Law to a conviction shall be construed as reference to a summary conviction by a Magistrate's Court and the penalties imposed by or under the provisions of this Law shall be executed or recovered in summary manner and the said court shall for the purposes of this Law, and except as otherwise provided in this Law, have the necessary jurisdiction.

Provisions relating to summary conviction.

Regulations.

27. The Commissioner may make regulations generally for the purposes of this Law and, without prejudice to the generality of the foregoing, may in particular make regulations for all or any of the following matters—

- (a) the forms of licences, returns and statements of account;
- (b) the mode and time for making application for licences and renewal of licences;
- (c) the fees to be paid for registration and the issue and renewal of licences and the revision of such fees;
- (d) the terms and conditions under which licences are to be issued;
- (e) the supply to the Chairman of information relating to Pool Betting business;
- (f) the registration of offices used for Pool Betting business;
- (g) the distribution and circulation of Pool Betting forms or coupons;
- (h) the period in respect of which returns are required;
- (i) the prevention of fraud on stakers or on the public at large on the part of proprietors, principal agents, Pool Agents and their employees;
- (j) prescribing the classes of persons who may not participate in Pool Betting business in the State;
- (k) prescribing offences against any regulation and the penalties therefor;
- (l) prescribing anything which by this Law is authorised or required to be prescribed.

Exclusion
of the
Criminal
Code (Cap. 30)

28. Nothing in the Criminal Code against the keeping of a betting house (howsoever worded) shall be deemed to apply to the business of Pool Betting under the provisions of this Law.

Interpre-
tation.

29. In this Law unless the context otherwise requires—

“Board” means the Cross River State Board of Internal Revenue;

“Chairman” means Chairman of the Board;

“Commissioner” means the Commissioner responsible for Finance;

“coupon” means any document by means of which a staker makes a bet for the purpose of his participation in Pool Betting;

“exhibit” together with its grammatical variations and cognate expressions includes exhibiting to an individual;

“Gazette” means the Cross River State of Nigeria Gazette;

“Governor” means the Governor of the Cross River State of Nigeria

“Government” means the Government of the Cross River State of Nigeria;

“head office” means the principal place of the Pool Betting business registered as such;

“Inspector” means Pool Betting tax Inspector;

“occupier” means a person in control of premises on which Pool Betting business is carried on and includes an employee, Pool Agent, a principal Pool Agent or any other person connected therewith;

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