



**IMO STATE OF NIGERIA
LAW NO. 44 OF 2019**

**IMO STATE POOLS BETTING, GAMING, CASINO AND
LOTTERIES BOARD LAW, 2019**

ARRANGEMENT OF SECTIONS

Long Title

Enactment

PART I

- (1) Citation
- (2) Interpretation
- (3) Establishment of Imo State Lottery Board
- (4) Composition of the Board
- (5) Filing of vacancy in the Board
- (6) Qualification for Appointment to the Board
- (7) Declaration of interest
- (8) Proceedings of the Board
- (9) Committees of the Board
- (10) Remuneration and Allowances of members of the Board
- (11) Staff of the Board

PART II

1. Establishment of Imo State lotteries Board, Composition of the Board, etc

PART III

Financial Provisions

- (12) Financial provisions of the Board
- (13) Functions of the Board
- (14) Consultation by the Board
- (15) Audit and Annual Report

PART IV

Licenses

- (16) License to conduct Imo State lotteries
- (17) Sale of lottery tickets
- (18) Grant of license
- (19) Duration of license
- (20) Renewal of license

- (21) Appointment of an inspector etc
- (22) License fees
- (23) Variation of conditions of license

PART V

Financial Penalties for breach of conditions of the license and enforcement of conditions of license

- (24) Financial penalties for Breach of Condition in license
- (25) Enforcement of conditions of license

PART VI

Grounds for Revocation of license, notice of revocation, suspension of license, etc.

- (26) Grounds for Revocation of license
- (27) Notice of proposed revocation
- (28) Suspension of license
- (29) Revocation of license
- (30) Financial provisions for operation

Part VII

Offences and Penalties

- (31) Offences relating to Imo State lotteries
- (32) Other offences and penalties

Part VIII

Other lotteries, etc

- (33) Other lotteries

Part IX

Miscellaneous Provisions

- (34) Suits against the Board, Notice, Seal of the Board, etc
- (35) Allocation and Distribution of Money for good cause
- (36) Powers to make regulations
- (37) Repeal of Law No.4 of 2017



IMO STATE OF NIGERIA
LAW NO. 44 OF 2019

A LAW TO REPEAL THE IMO STATE POOLS BETTING, GAMING, CASINO AND LOTTERIES PROMOTION AND CONTROL BOARD LAW NO.4 OF 2017 AND ENACT A LAW TO ESTABLISH THE IMO STATE LOTTERIES BOARD FOR THE PURPOSE OF REGULATING LOTTERIES, POOLS BETTING, GAMING AND CASINO BUSINESS IN IMO STATE AND FOR OTHER RELATED MATTERS.

Lang Title

BE IT ENACTED by the House of Assembly of Imo State as follows –

Enactment

PART 1 -- PRELIMINARY

1. This Law may be cited as the Imo State Pools Betting, Gaming, Casino and Lotteries Board Law, 2019.

Citation

2. In this Law, unless the context otherwise requires –

Interpretation

“Attorney-General” means the Attorney General and Commissioner for Justice of Imo State;

“Auditor-General” means the Auditor-General of Imo State;

“Authority” means the authority appointed under this law;

“Board” means the Imo State Lotteries Board established under this Law;

“Casino” means any building or part of a building licensed under this Law where members of the public are authorised by the Licensee, to have access for the purpose, among other things, of playing prescribed games of chance;

“Chairman” means the Chairman of the Board appointed under this Law;

"Commissioner" means the Commissioner responsible for Finance in Imo State or any other person responsible for this function by whatever name called;

"Constitution" means the 1999 Constitution of the Federal Republic of Nigeria, (as amended);

"Contravention" means an action which offends against the provisions of this Law, other relevant laws and related agreements;

"Criminal Code Law" means the criminal Law of Imo State of Nigeria ;

"Date" in relation to a lottery, means the date in which the winners of that lottery are determined;

"Director General" means the Chief Executive and Accounting Officer of the Board;

"Distribute" in relation to documents or other objects or funds, includes distribution to persons or places within or outside Imo State;

"Educational Objectives" shall have the same meaning ascribed to it in section 19 of the Constitution;

"Environmental Objectives" shall have the same meaning ascribed to it in section 21 of the Constitution;

"Essential Goods and Services" mean goods and services that are essential to the operation of the Lotteries;

"Gaming" means the playing of a game of chance for winnings in money or money's worth whether any person playing this game is at risk of losing any money or money's worth or not;

"Gaming House" means a house or apartment where games of chance are played with the aid of slot machines;

"Good Causes" mean the setting aside of some lotteries funds to support good and noble causes for the good of society which include infrastructure, education, security, health, environment and social objectives of the State and such other objectives as the Governor may prescribe;

"Governor" means the Governor of Imo State of Nigeria;

"House of Assembly" means the House of Assembly of Imo State ;

"Inspector" means a Lottery, Pool Betting, Gaming and Casino inspector;

"License" means the license issued in accordance with the provisions of this Law and any Regulations made thereunder;

"Licensee" means the person to whom the licenses for the Imo State Lotteries has been issued under this Law;

"Lotteries" include any game, scheme, arrangement, system, plan, or device for distributing prizes by lot or chance and any game, scheme, arrangement, system, plan or device, which the Board may by notice in the Gazette declare to be a lottery; Lotteries for the purpose of this law shall include: Pools betting, gaming, virtual gaming, lotto, lotteries, Casino, Horse racing, or any other game of chance as may be declared by the Board to be a lottery.

"Lottery Tax" includes charges, fees, taxes, levies imposed under the law on the such activities as lotteries, lotto terminals, gaming machines, pools, casinos games of coupons, online gaming, all sports and virtual gaming and betting , promotions of which is a percentage of revenue accruing through such activities to the operator;

"Imo State Lotteries" mean any lottery or other games of chance that are operated by licenses of the Board or on behalf of the State which includes lotteries played on-line, digital, electronic, telephone and other technology based lotteries but excluding public on-line lottery by society, charitable and other private lotteries'

"Machine" includes any apparatus used for gaming;

"Member" means a member of the Board and includes the Chairman;

"Ministry" means the Ministry of the Imo State Government charged with responsibility for Lotteries and Betting;

"Net Proceeds of the Imo Lotteries" mean the sums that are payable to the Board under this Law from the sales of lottery tickets and other lottery activities;

"Newspaper" includes a journal, magazine or other periodical publication;

"Operator" means any entity or person licensed to conduct lottery, pools betting, gaming and casino business under this law;

"Other Lotteries" mean private lotteries, charitable lotteries, society lotteries and promotional competitions;

"Participant" in relation to a lottery means a person who is in possession of a valid ticket in that lottery obtained in consequence of payment of a price;

"Person" includes a body of persons corporate or unincorporated;

"Place" means any place, whether or not it is public, and includes any premises, building, dwelling, flat, room, office, shop, structure, vehicle, vessel or aircraft;

"Pools Betting" include --

- (a) Betting on terms that the winnings of such persons who are winners shall be determined by reference to the stake money paid or agreed to be paid by these persons, whether the bets are made by means of a totalizator or other printed or written forms or otherwise;
- (b) Betting on terms that the winnings of such persons who are winners shall be or 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 proportion among those persons who are winners;

(c) Betting on the basis that the winners or other winnings may to an extent be at the discretion of the Operator or some other person.

"Pools Betting Business" includes –

(a) the collection of stake money; and

(b) the publishing and distribution of coupons, forms and other documents relating to Pools betting.

"Premises" includes any place whatsoever where gaming takes place;

"Prescribe" means power given to the Board to prescribe or require an action or duty by regulation, and

"Prescribed Fees" mean the license fees payable under the license;

"Prosecutor" means a legal officer with knowledge for prosecuting tax offenders;

"Prize" means the prize awarded to the winner of a lottery;

"Public On-Line Lottery" means any lottery or other games of chance which includes lotteries played on-line, sports lotteries, digital, electronic, telephone and other technology/ based Lotteries that are open to members of the public and is not restricted to membership of any society, religious group, association or social group;

"Secretary" means secretary of the Board;

"Slot Machine" means an automatic machine which works by insertion of coins;

"Software" means a set of instructions fixed or stored in any manner and which is used directly or indirectly in a computer, directs its operation to bring about a result;

"Social Objectives" means the objectives outlined in the Fundamental Objectives and Directive Principles of State Policy in the Constitution;

"State" means Imo State of Nigeria;

"Subscription" means the payment, or delivery of any money, goods, article, matter or thing, including any ticket, coupon or entry form, for the right to compete in a lottery;

"Tax" means Lotteries and Pools Betting Tax;

"This Law" means the Imo State Pool Betting, Gaming, Casino and Lotteries Board Law, 2019 and includes regulations made under this law;

"Virtual Game Tax" means tax applied to the volume of virtual games played and the value of winnings received by the player, for virtual game play.

PART II – ESTABLISHMENT OF IMO STATE LOTTERIES BOARD, COMPOSITION OF THE BOARD, ETC

3.(1) There is established for Imo State, a body to be known as the Imo State Lotteries Board (hereinafter referred to as "the Board").

*Establishment
of Imo State
Lotteries
Board*

(2) The Board shall –

- (a) be a body corporate with perpetual succession and a common seal.
- (b) have power to sue and be sued in its corporate name; and
- (c) be capable of holding, purchasing and disposing of movable or immovable property for the purpose of carrying out its functions under this Law;

(3) Lotteries for the purpose of this Law, shall include: Pools Betting, Gaming, Virtual Gaming, Lotto, Lotteries, Casino, Horse Racing, or any other game of chance as may be declared by the Board to be a lottery.

COMPOSITION OF THE BOARD

- 4.(1) The Board shall consist of 9 members;
- (a) the Chairman (non-executive) who shall be a person with knowledge or experience in matters relating to the functions of the Board;
 - (b) a Director General who shall be the Chief Executive and accounting officer of the Board and shall have regulatory compliance and lottery industry experience;
 - (c) a Secretary/Legal Adviser who shall be a Legal Practitioner with at least seven (7) years post-call experience;
 - (d) a representative from the Ministry responsible for finance.
 - (e) a representative from the Board of Internal Revenue; and
 - (f) four other members of the public with suitable competencies, three of whom shall come from the three geo-political zones of the State.
- (2) Members of the Board shall be appointed by the Governor subject to the confirmation of the State House of Assembly.
- (3) A member of the Board shall hold office for a term of four (4) years, and may be reappointed by the Governor for one more term of four (4) years and no more.
- (4) The Governor –
- (a) may suspend the membership of any member of the Board for serious misconduct or inability to perform the functions of the Board;
 - (b) shall terminate the membership of any member of the Board in the event that the member is found guilty in a Court of Law for contravening this law or for theft, fraud, forgery, altering a document, perjury, an offence in violation of the Criminal Code or any offence involving dishonesty.
5. The Governor shall fill a vacancy in the Board by appointing another person from the same geo-political zone for the remainder of the term of appointment.

*Composition of
the Board*

*Filling of
Vacancy in the
Board*

6. A person shall not be appointed or remain a member of the Board –
- (a) unless he is a fit and proper person for its membership;
 - (b) If such a person –
 - (i) becomes insolvent;
 - (ii) has been removed from an office of trust on account of misconduct or has at any time been convicted, whether in the Federal Republic of Nigeria or elsewhere, of theft, fraud, forgery or altering a document, perjury or any offence involving dishonesty.

Qualification for
Appointment to
the Board

- 7.(1) A person who has been nominated for appointment to the Board and who has accepted that nomination, shall, prior to his appointment as a member, submit to the Governor, a written statement in which he declares whether or not he has any financial interest in any lottery or associated activity.

Declaration of
Interest

- (2) If a member during his term of office acquires or contemplates acquiring any financial interest in the said lottery or associated activity, he shall disclose such interest in writing to the Governor and the Board, shall consider, whether such an interest contravenes the provisions of this Law and if not considered to be a contravention; whether such acquisition or contemplated acquisition is likely to compromise the impartiality of the Board. The Board may then decide.

- 8.(1) The meetings of the Board shall be held on such dates and at such times as the Chairman may determine after consultation with the Board;

Proceedings of
the Board.

- (2) The proceedings shall, subject to this section, be determined by the Chairman in consultation with the Board, and any decision in this regard shall be taken after due consideration of the principles of openness and transparency.

- (3) The quorum of the meeting shall be four (4) members.

- (4) A decision of the Board shall be taken by a majority of the votes of the members present, and in the event of an equality of votes on any matter, the Chairman shall cast the deciding vote.
 - (5) The Chairman shall preside at all meetings of the Board at which he is present.
 - (6) Where the Board desires to obtain the advice of any person on any matter, the Board may co-opt such a person; and the person so co-opted, shall have all the rights and privileges of a member of the Board except that he shall not be entitled to vote on a question or count towards a quorum.
 - (7) If at any duly constituted meeting of the Board, the Chairman is absent, the members present shall elect one of their members to preside at the meeting and such a person shall have all the powers of the Chairman at the meeting.
 - (8) The Board may make such further rules to guide its proceedings as it may deem fit.
- 9.(1) The Board may from time to time, appoint one or more Committees of the Board to perform such of its functions as the Board may determine.
- (2) Any delegated function so performed shall be deemed to have been performed by the Board.
 - (3) The board may co-opt persons who are not members of the Board to any meeting of the Board or Committee and such person may take part in the deliberation of the Board or Committee but shall not be entitled to vote at the meeting of the Board or any its Committees.
10. Board members may, in respect of their services, be paid such remuneration and allowances as may be determined by the Government.

*Committees of
the Board*

*Remuneration
and Allowances
of Members of
the Board*

Staff of the Board

- 11.(1) The Board shall in the performance of its functions under this Law, be assisted by –
- (a) a suitably qualified and experienced person to be appointed as the Director-General who shall have responsibility for implementing the decisions of the board;
 - (b) the Director General shall be responsible for day to day running of the activities of the board;
 - (c) the Director General shall carry out any other responsibilities as may be delegated by the Board;
 - (d) Subject to the provisions of the Law, the Board may delegate to the Director-General, power to sign various Pools betting, Gaming, Lottery, Casino and other related licenses issued in the name of the Board.
- (2) The staff of the Board shall consist of such persons as the Board may appoint and such other persons as may be seconded to the Board from the Public Service of the State.
- (3) A member or employee of the Board whose duties include matters relating to lottery or any other person who has served as a member of staff of the Board or his staff, relative or business associate, may not during his term of service to the Board or for a period of 12 months after the termination of such service, take up employment or in any way receive any benefit from any person who is applying or has applied –
- (a) for the license to conduct Imo State lotteries; and
 - (b) in terms of this Law, for any other authorization, registration, certification or other benefits or advantages or unless the terms of such employment or the nature and extent of such benefits have been disclosed to the Board and the Board has authorized that employment or those benefits or advantages.
- (4) Institution of civil or criminal proceedings shall not be precluded as a premise for violation of this Law.

- (5) Any agreement in contravention of sub section (4) of this Section is null and void.

PART III – FINANCIAL PROVISIONS

- 12.(1) The funds of the Board shall consist of –
- (a) any funds that may be appropriated to the Board by the Imo State Government.
 - (b) all payments to the Board as contained in this Law;
 - (c) licensing fees paid to the Board as contained in this Law;
 - (d) any other money lawfully paid to the Board excluding any prize money paid by the Licensees to the Board; and
 - (e) any income derived from any property or investment of the Board.

Financial Provisions of the Board

- (2) There shall be paid out of payments made to the Board in terms of this Law, such sums as are necessary to defray any expenses incurred for the administration of the Board including the remuneration, allowances and other employment benefits of the Board, Director General and members of staff of the Board.

- 13.(1) The functions of the Board shall include –
- (a) to advise the Governor on the issuance of license to conduct Imo State lotteries and all other matters relating to Lotteries, Pools Betting, Gaming and Casino;
 - (b) to ensure that Imo State Lotteries are conducted in accordance with the Constitution, this Law, all other applicable Laws and all elated agreements.
 - (c) to ensure that the net proceeds to the State Government are guaranteed to make the Lotteries a profitable venture;
 - (d) to administer the funds of the Board and hold it in trust.
 - (e) to advise the Commissioner on the need for and efficiency of legislations as it relates to lotteries and ancillary matters;

Functions of the Board

- (f) to administer the money paid to the Board in accordance with this Law and the license for the Imo State lotteries;
- (g) the issuance, granting, renewal and cancellation of treble chance pools operator's license;
- (h) the issuance, granting, renewal and cancellation of pools agents' license;
- (i) the issuance, granting, renewal and cancellation of fixed odds operator's license;
- (j) licensing and registration of all pools betting premises;
- (k) the registration of all pools operator's license;
- (l) the granting of license on gaming machines;
- (m) the registration, licensing and registration of premises for the operation of gaming machines;
- (n) the granting and issuing of Casino license including betting fee payable on every ticket;
- (o) the registration of the business of horse racing with the State;
- (p) the registration and conduct of lotteries within the State;
- (q) the control of all aspects of Pools betting, gaming, virtual gaming, lotto, lotteries, casino and horse racing within the State;
- (r) perform such additional duties in respect of lotto, lotteries, pool betting, gaming, virtual gaming, casino and horse racing as the Governor or Commissioner may assign to the Board;
- (s) make such arrangements as may be specified in the license for the protection of prize money and sums the distribution for good causes.

- (t) Advising the Commissioner on any matter relating to Imo State lotteries or any other matter on which the Commissioner requires the advice of the Board;
 - (u) ensuring that all aspects of the Imo State lotteries especially the good causes as contemplated in this law are promoted;
 - (v) to inspect and audit the licensee's record of account whenever it appears necessary in the opinion of the Board to do so;
 - (w) to grant license for public on-line lotteries and other lotteries within the State;
 - (x) to regulate and control every aspect of lottery operations within the State; and
 - (y) monitoring retail ticket sales by ensuring that operators use standard based solutions.
- (2) The Board shall also –
- (a) impose fees on all lottery processes within the State;
 - (b) enter into contracts with agent suppliers or platform operators for the exercise of its retail monitoring, management and regulatory functions;
 - (c) ensure that all online lottery activities by residents of the State are tracked and captured for tax purposes;
 - (d) ensure that all licensed operators of lotteries including on line public lotteries operating within the State or by residents of the State or those with licenses issued by any other authority or body conform to the Laws of the State on environment, town planning, security and all other relevant Laws; and
 - (e) do all such things as are necessary to enable it perform its functions effectively.

14. The Board may consult any person, organization or institution with regard to any matter deemed necessary by the Board to enable it perform its functions effectively.

*Consultation by
the Board*

15.(1) The Board shall –

(a) keep proper books and records of financial statements, activities and regulatory functions in each financial year;

(b) submit the reports and financial statements of the Board to the Commissioner, within three (3) months after the end of the year.

*Audit and Annual
Report*

(2) "Financial year" means –

(a) the period from the date on which the Board is appointed for the first time to the last day of December; and

(b) each period of 12 months thereafter ending on the last day of December.

(3) The financial statements shall comply with generally accepted accounting principles and any other directions that may be given by the Commissioner.

(4) The financial statements of the Board shall be audited by the Auditor General of the State.

PART IV – LICENSES

16.(1) The Governor may, after consultation with the Commissioner and the Board direct that a license be issued authorising a person or persons to conduct Imo State lotteries.

*License to
Conduct Imo
State Lotteries*

(2) The application for a license under this Law shall be in writing and shall contain such information as the Board may specify as necessary.

17.(1) All lottery operators within the State shall operate in accordance with the provisions of this Law and shall sell lottery tickets only at terminals or point of sale units approved by the Board.

*Sale of Lottery
Tickets*

- 18.(1) Before a license is granted under this section, the Board shall be satisfied that an applicant is capable and shall conduct Imo State lotteries strictly in accordance with the provisions of this Law. *Grant of License*
- (2) Any person who in the opinion of the Board is able to conduct the business of the lottery under the license is a fit and proper person to do so.
19. The license shall be granted for an initial period of two (2) years. *Duration of License*
- 20.(1) Where the license has been granted, the licensee, may not earlier than six (6) months or later than two (2) months to the expiration of the term, apply for a renewal of license; Provided that the licensee shall have no right or expectation in respect of an extension of validity of the license other than the right afforded by this sub section; and shall pay the prescribed renewal fee. *Renewal of License*
- 2) Each license renewal shall be for a period of two (2) years.
- 21.(1) The Board may by notice in the State gazette, appoint a suitable person to be a pools betting, gaming or casino inspector. *Appointment of an Inspector, etc*
- (2) An inspector may at any reasonable time enter any premises or place where lotteries, pools betting, gaming or casino 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 investigation as he may deem fit for purposes of this law.
- (3) The production by an Inspector of his certificate of identity duly signed by the Director-General or any properly designated staff shall in all Courts and for all purposes be sufficient evidence of the authority of that inspector.
- (4) Any Inspector entering on any premises or place for the purpose of this law shall not be liable for trespass or damages for anything done or omitted to be done or said by him in the lawful exercise of his powers under this law.

(5) An Inspector for purpose of this Law, shall be a fit and proper person with some training and experience which may include public accounting and auditing.

22. The applicant or the licensee as the case may be, shall pay a fee as may be prescribed by the Board.

License Fees

23.(1) The Board may vary any condition in the license granted under this Law --

Variation of
Conditions of
License

- (a) to the extent provided for in this Law; or
- (b) other than a condition contemplated in paragraph (a), only if the licensee consents to that variation as provided for in the law or to the extent provided for in the license; and
- (c) if the licensee has been given a reasonable opportunity to make representations to the Board in respect of the intended variation.

(2) If after considering the Licensee's representation, the Board on the recommendation of the Commissioner decides to vary a condition in the license without the consent of the licensee, the Commissioner shall cause a notice to be served on the licensee informing him of the variation and the date on which that variation shall take effect.

(3) The variation referred to in Subsection (2) of this Section may include adding or omitting a condition in the license.

PART V - FINANCIAL PENALTIES FOR BREACH OF CONDITIONS OF THE LICENSE AND ENFORCEMENT OF LICENSE CONDITIONS

24.(1) If the Board is satisfied that a condition in respect of payments due to the Board under a license has been contravened, it may impose a financial penalty on the person in respect of that contravention.

Financial
Penalties for
Breach of
Conditions in
License

- (2) If the Board proposes to impose a financial penalty, it shall duly notify the person on the --
 - (a) nature and circumstances of the contravention;

- (b) the contraventions in question;
 - (c) the proposition to impose a financial penalty;
 - (d) reasons for the imposition of a penalty and the amount of penalty; and
 - (e) the option to make a written representation to the Board within a time specified by the Board.
- (3) The Commissioner may make regulations as to the procedure to be followed where a person's written presentation has been received.
- (4) Where the Board after considering the representations decides whether or not to impose a financial penalty, a notice conveying the decision shall be served on the person.
- (5) A person on whom a financial penalty is imposed is required to pay the penalty within the period of 14 days beginning with the date on which the financial penalty becomes payable.
- (6) If the whole or any part of the financial penalty is not paid within the specified period, then from the end of that period, the unpaid balance from time to time shall carry an interest at the current lending rate.
- 25.(1) If the Board has reason to believe that –
- (a) a person is likely to contravene a condition in the license granted under this Law;
 - (b) a person has contravened a condition and there is a reasonable likelihood that the contravention will continue or be repeated; or
 - (c) a person has contravened a condition and that contravention can be remedied:

*Enforcement of
Conditions of
License*

The Board may apply to a court of competent jurisdiction in State for an order prohibiting the contravention or an order requiring the license or any other person who appears to the Court to have been a party to the contravention, to take such steps as the Court may direct.

- (2) The liability of the licensee to pay any sum in terms of this law or the license or agreement pertaining to same shall not be affected by the license ceasing to be valid for any reason and such sum may not be set off by the licensee against any amount due and payable.

**PART VI – GROUNDS FOR REVOCATION OF LICENSE,
NOTICE OF REVOCATION, SUSPENSION OF
LICENSE, ETC**

26. Any license granted under this Law may be revoked by the Governor on the recommendation of the Board on the following grounds –

*Grounds for
Revocation of
License*

- (a) if the licensee is no longer a fit and proper person to conduct Imo State lotteries, whether because of the commission or omission of an act, insolvency, liquidation or for any other valid reason;
- (b) if a condition contained in the license has been contravened and the licensee has failed to redress such contravention twenty one(21) days after notice from the Board of such contravention;
- (c) if any information given to the Board by the licensee or any person who in any way controls the license or any agent or representative of the licensee –
- (i) in connection with the application for the license;
 - (ii) in accordance with a condition in the license; or
 - (iii) in making representations in respect of financial matters regarding the Imo State lotteries or in respect of any aspect of the management of the Imo State lotteries:
is materially false.
- (d) If any person who is managing the business or any part of the business of the licensee or who is a supplier of essential goods or services to the licensee is not a fit and proper person to do so, whether because of the commission of an act of insolvency, liquidation, incarceration in a prison or other institution or for any other relevant reason, unless the licensee immediately takes steps to effectively dissociate himself, herself or itself from that person;

- (e) If any person for whose benefit the license has been acquired or who is a holding company of the licensee or who in any other way controls the licensee, is not a fit and proper person to benefit from it, whether because of insolvency, liquidation, imprisonment or for any other relevant reason.
 - (f) If the licensee has failed to take adequate steps to prevent the commission of fraud by his or its employees, agents, representatives, suppliers or by participants in the Imo State lotteries after having been alerted to or becoming aware of conditions conducive to the commission of fraud or to instances of fraud or dishonesty.
 - (g) If the licensee, any of its employees, agents representatives or suppliers prevent the Board or any person designed by it from exercising its rights as contemplated in this law.
 - (h) If the licensee, any of its employees or agents repeatedly and knowingly sells tickets or awards or pays prizes to any person in contravention of this law.
 - (i) If an order has been made by a Federal High Court, for the winding-up and liquidation, as the case may be against the licensee or a person who may control the license.
- 27.(1) If the Board is satisfied that grounds exist for the revocation of the license granted under this law, It shall, in writing, notify the licensee of the existence of such grounds and call upon the licensee to furnish reasons, within 21 days of service of that notice at the registered address of the licensee why the license should not be revoked, failing which the license will cease to be valid upon the expiration of the said period of 21 days.
- (2) If the license for Imo State lotteries ceases to be valid in terms of subsection (1), the Board shall inform the licensee in writing of that fact and of the expiry date upon which the license ceased to be valid.

*Notice of
Proposed
Revocation*

28. The Governor, on the recommendation of the Board, may order a suspension of the license on any of the grounds of the contravention specified and in line with the notice requirements under this law. Suspension of License
- 29.(1) Where reasons are furnished by the licensee as contemplated in this law, the Governor on the recommendation of the Board, shall after considering such reasons – Revocation of License
- (a) decide whether or not to revoke the license; or
 - (b) call upon the licensee to appear before the Board on a specified date to make oral representations in support of any written representations made by the licensee or to answer any question which the Governor may have with regard to such written representations. The Governor on the recommendation of the Board shall thereafter consider the matter and decide whether or not to revoke the license.
- (2) If the Governor after considering the matter, decides to revoke the license, the Governor shall, by written notice served at the registered head office of the licensee notify the licensee of that fact, the grounds for that revocation and of the date on which the revocation shall take effect.
- (3) Notwithstanding the provisions of the law on revocation of a license, the Board may at its discretion terminate sales by any lottery operator after the expiration of seven (7) days demand notice in the event that such operator –
- a) defaults in payment of the proceeds due to the Board;
 - b) fails to segregate and make available funds due to the State or the Board;
 - c) fails to handle lottery funds in a prescribed manner; or
 - d) fails to observe the terms of a license or any addendum thereto or any regulation or rule duly passed under this law; or when such termination is in the best interest of the State and or the public.
- 30.(1) Without prejudice to the provisions of this law, there shall be a pools betting, lottery, gaming and casino tax on all monies placed as stakes with any operator carrying on any of these businesses in the State chargeable and Financial Provisions for Operators

payable at such rate as the Board may from time to time determine.

- (2) Every operator shall keep such records and books of account as the Board may approve:
- (3) Every operator shall make returns to the Board at such times as may be prescribed by the Board and such returns shall be paid into a Government designated account for that purpose.
- (4) The amount of tax payable shall be calculated and paid by the operator at the time of making a return or within such extended time as the Board may allow.
- (5) Where there has been an over payment of tax or where for any reason money has come into the hands of the Board which it thinks should not have been paid to it, it shall have power to refund the same to the person who is lawfully permitted to receive it.
- (6) Every operator shall on notice from the Board or any Inspector produce such records, statements of accounts, books and other documents as well as provide such information as the Board or an Inspector may require in respect of pools betting, gaming or casino or lottery business of the operator.
- (7) The Governor may, in his discretions, make such policies as he deems fit to enhance revenue generation by operators.

PART VII – OFFENCES AND PENALTIES

31. Any person who –

- (a) advertises or offers the opportunity to participate in a lottery, or game of whatever description and who gives by whatever means, a false indication that it is a lottery, or game, forming part of, or is otherwise connected with Imo State lotteries;

*Offences Relating
to Imo State
Lotteries*

- (b) with the intent to defraud, falsely makes, forges, alters, utters, passes or counterfeits an Imo State Lotteries tickets;
- (c) influences or attempts to influence the winning of a prize through the use of coercion, fraud of deception, or through tampering with lottery equipment, system, software, data, tickets or materials; or
- (d) fails to comply with any Regulation made under this Law, shall be guilty of an offence.

32.(1) Any operator or person who contravenes or fails to comply with any of the provisions of this Law shall be guilty of an offence and shall on conviction be liable to a fine not exceeding Five Hundred Thousand Naira (N500,000.00) only or imprisonment for a term not exceeding three (3) years or both such fine and imprisonment.

*Other offences
and Penalties*

(2) Any person who –

- (a) with intent to defraud; alters or attempts to alter anything in a slot machine; or otherwise with the structure of a slot machine; or
- (b) allows a person under the age of eighteen (18) years to play lottery or enter into a gaming house or casino outlet shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding One Hundred Thousand Naira (N100,000.00) only for each default or to imprisonment for a term not exceeding six(6) months for each default or to both such fine and imprisonment.

(3) Any operator who, without lawful excuse fails to pay within the time specified, any tax payable by him shall be guilty of an offence and shall on conviction, be liable to a fine not exceeding five hundred thousand Naira (N500,000.00) only or to a term of imprisonment not exceeding two years (2) or to both such fine and imprisonment.

(4) The court may in any proceedings taken under this section where the operator is convicted, make an order for the payment of the tax in respect of which the proceedings were taken.

(5)(1) Any person who –

- (a) fails or neglects to make or furnish the necessary returns or information as the case may be or fails to comply with any requirements of the Board under this law; or
 - (b) makes or delivers a return which he knows to be false, or does not believe to be true in any material particular, shall be guilty of an offence and shall be liable on conviction to pay a fine not exceeding N100,000.00 or to imprisonment for a term not exceeding six (6) months or to both such fine and imprisonment.
- (2) Any operator 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 to –
- (a) a fine of one million naira (N1,000,000,000.00) at each instance or imprisonment for three years at each instance or to both such fine and imprisonment ; and
 - (b) a penalty of 30% of the amount of tax he would have paid but for the understatement or incorrect statement of accounts supplied.
- (7) A certificate under the hand of the Director-General, stating the amount of tax due from any operator, shall be sufficient evidence thereof.
- (8) The Board may in respect of any offence under this section compound the offence and with leave of the Court, at any time before judgment, stay or compound proceedings thereunder.

PART VIII – OTHERS LOTTERIES, ETC

- 33.(1) The Commissioner may make Regulations generally for carrying into effect the following – *Other Lotteries*
- (a) laying down rules and regulations for the control of Other Lotteries;
 - (b) prescribing penalties for breaches or contraventions;
- (2) Other lotteries shall include private, charitable, society and promotional lotteries.
- (3) The Board shall have the power to grant, suspend or revoke Other lotteries.
- (4) No Other lotteries business shall be operated within the State without a license issued by the Board.
- (5) For every Other lottery that is conducted within the state, there shall be paid a license fee as may be prescribed by the Board. For avoidance of doubt, the license fee shall be payable for every other lottery, be it drawn daily, weekly or monthly in addition to a levy as may be prescribed by the Board is payable, be it drawn, weekly or monthly.
- (6) The Board shall be responsible for application for licenses; approval rules, forms for and duration of licenses.
- (7) Offences and penalty –
- (1) Any company or person who contravenes any regulation governing the conduct of other lotteries shall on conviction be liable to a fine of N100,000 or for a term of imprisonment for one year or both fine and imprisonment.
 - (2) Where a company is proved to have committed the offence in subsection (1) above, with the consent or connivance or is attributable to any agent on the part of any director, manager, secretary or similar officer of the company or

anybody purporting to act in any such capacity, he as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

PART IV – MISCELLANEOUS PROVISIONS

- 34.(1) In any suit by or against the Board, (including proceedings for the enforcement of the provisions of this law) the Board may be represented in court at any stage of the proceedings by –
- (a) a Law Officer; or
 - (b) a Legal Practitioner; or
 - (c) an Official of the Board duly authorized in that behalf by the Board.
- (2) Subject to sub-section (1) of this section, any notice or other document to be given under or by virtue of this law or any subsidiary legislation made thereunder shall be valid if –
- (a) it is signed by the Director General, or any person authorised by the Board; or
 - (b) such notice or other document is printed and the seal of the Board is affixed or imprinted or pressed thereon and duly authenticated.
- (3) The affixing of the seal of the Board shall be authenticated by the signature of the Chairman, Director-General or his representative and that of the Secretary.
- (4) Every notice or other document purporting to be a notice or other document duly given and signified or bearing the official name of the Board in accordance with the provisions of this section shall without further proof be deemed to be given and signified until the contrary is proved.
- (5) Any fees, charges, or other financial impositions on licensees by the Board shall be approved by the State Executive Council.

Suits Against the Board, Notice, Seal of the Board, etc

(6) The Board shall not approve the citing of lotteries, gaming or casino outlets close to primary or secondary schools in the state.

35.(1) The Board may, by Regulations with the approval of the Governor, allocate a percentage of its funds for Good Causes, and make further provisions that will govern the due administration of funds reserved for Good Causes.

*Allocation and
Distribution of
Money for Good
Causes*

(2) The percentage of expenditure for Good Causes shall include but not be limited to -

- (i) expenditure on or connected with the infrastructural Objectives of the State.
- (ii) expenditure on or connected with security sector objectives of the State.
- (iii) expenditure on or connected with the educational objectives of the State.
- (iv) expenditure on or connected with the health, environmental and social objectives of the State.

(3) Any amount allocated for Good Causes under this Law shall be distributed for Good Causes by the Governor in consultation with the Board.

36.(1) The Board, with the approval of the Governor, may make Regulations generally for carrying into effect the provisions of this law, and in particular but without prejudice to the generality of the foregoing, such Regulations may provide for all or any of the following-


*Power to Make
Regulations*

- (a) laying down rules and regulations for the promotion and control of all forms of betting, gaming, lotteries, casino, horse racing and for other related matters within the State;
- (b) laying down conditions for the granting, renewal, cancellation and transfer of all betting, casino and gaming licenses within the State.
- (c) making provisions for the imposition and collection of betting fees on all aspects of pool betting, gaming (including casino), horse-racing and lotteries and for other related matters;
- (d) prescribing the forms or fees payable by various types of licenses issued under this Law;

- (e) conferring and delegating of functions to the officers of the public service of the State, concessioning of any of its functions or operations to any person(s) or bodies for the purpose of giving effect to the provisions of this Law as may be directed by the Governor.
 - (f) forfeiture to the authorised officer of tickets and prizes in certain events to be specified therein;
 - (g) the deduction by agents, other persons or authorities of the remuneration prescribed for any money received in the performance of the functions conferred by such regulations or 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.
37. The Imo State Pools Betting, Gaming, Casino and Lotteries Promotion and Control Board Law, No. 4, 2017 is repealed.

Repeal of Law
No. 4 of 2017

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correct printed copy of the said Bill.


BARR. CHINELO ADAORA EMEGHARA
Clerk of the House of Assembly
Imo State of Nigeria

Assented to by me this 27th day of DECEMBER, 2019

LS


RT. HON. EMEKA IHEDIOHA CON, KSC
Governor
Imo State of Nigeria

Assent withheld by me this day of, 2019

RT. HON. EMEKA IHEDIOHA CON, KSC
Governor
Imo State of Nigeria

Passed again by the Imo House of Assembly by two-thirds majority this
Day of, 2019.

LS

RT. HON. DR. CHIJI CHIMEZIE COLLINS
Speaker
Imo State House of Assembly