

POOL BETTING TAX ACT, 1962



ARRANGEMENT OF SECTIONS

Section

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1962, No. III

AN ACT TO MAKE PROVISION FOR A TAX ON CERTAIN POOL BETTING BUSINESS AND FOR OTHER PURPOSES CONNECTED THEREWITH.

[15th June, 1962]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1.—(1) There shall be levied on all moneys placed as stakes with every pool betting business not operated solely as an agency, and be paid by the proprietor of the pool betting business (in this Act referred to as “the proprietor”) a tax at a rate of not more than twenty per cent of the money so placed as stakes. For the purposes of this subsection proof of agency shall be on the operator.

Pool Betting
business
tax.

(2) The House of Representatives may from time to time by resolution fix the percentage of the tax at a lower rate not being less than ten per cent ; and until the House of Representatives so resolves, the amount of the tax to be levied and payable under this Act shall be ten per cent of the moneys staked with a proprietor.

(3) A proprietor shall from time to time as required by the Federal Minister charged with responsibility for finance (in this Act referred to as “the Minister”) by notice in the Gazette and in at least one newspaper published in Nigeria and circulating in the Federal territory, make returns to the Minister of all pool betting business transacted by such proprietor ; and the amount of tax shall be calculated and paid by the proprietor to the Ministry of Finance for the purposes of the Consolidated Revenue Fund at the time of making a return, or within such extended time not being more than one month thereafter as the Minister by writing under his hand may allow. The returns shall if the minister so directs, and notwithstanding the requirements of any other Act, be certified by accountants approved by him.

(4) For the purposes of this section “pool betting business” means any business involving the receiving or negotiating of bets made by way of pool betting and includes,—

(a) business involving the receiving or negotiating of such bets on behalf of any person, whether in any case the person on whose behalf the bet is received or negotiated is inside or outside the Federal territory, and

(b) where as a part of or incidental to pool betting each of the persons making a bet knows at the time the bet is placed the amount likely to be won, the business known as "betting at fixed odds".

Production
of accounts
and inspec-
tions, etc.

2.—(1) The Minister may from time to time by notice in writing addressed to a proprietor require the proprietor to produce to him copies of accounts of the pool betting business duly certified by an accountant likewise approved by the Minister; and any officer of the Ministry of Finance may be authorised as an inspector under this Act to enter at all reasonable times on premises where pool betting business is carried on and inspect and take copies of entries in the books of account of the pool betting business.

(2) The production by an inspector of a certificate or warrant setting out his full name or names and purporting to be signed by the Permanent Secretary of the Ministry of Finance shall, if it states that the person named therein is to exercise the functions of an inspector under this Act, be accepted by all courts and persons as sufficient evidence of his authority as an inspector.

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

Offences.

3.—(1) Any person required by this Act or by regulations under this Act to produce copies of accounts or to give information who fails without lawful excuse to produce the copies of accounts or to give the information, and any person who obstructs or wilfully misleads or attempts to mislead an inspector in the performance of his duties shall be guilty of an offence and liable on conviction to a fine of not less than one hundred pounds or more than two hundred pounds or to imprisonment for a term of twelve months or to both such fine and imprisonment.

(2) Any proprietor who without reasonable excuse supplies or causes to be supplied an incorrect copy of his accounts by omitting or understating the amount or money placed as stakes for a prescribed 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 the penalties prescribed in subsection (1) of this section; and in addition to such fine and imprisonment a proprietor shall be liable to double the amount of tax which has been undercharged in consequence of the incorrect information, or would have been so undercharged if the copy of the accounts or information had been accepted as correct.

(3) A certificate under the hand of the Minister shall in proper case be sufficient evidence of the amount of the tax without proof of signature; and where in the course of a prosecution under subsection (2) of this section it appears that the amount of the tax penalty claimed or to be imposed is in excess of the jurisdiction of the court before whom the case is heard, the court may hear and determine the case as if jurisdiction had been specially conferred by this Act for the purpose.

(4) No person shall be liable to any penalty under this section unless complaint as to the offence is made within twelve months after the date of the offence; but the Minister may in respect of any offence under subsection (2) of this section compound the offence and before judgment may stay or compound proceedings for any reason which appears to be adequate.

(5) Any person aggrieved by a decision of a magistrates' court may within fourteen days thereafter appeal to the High Court or from the High Court to the Federal Supreme Court on a question of law but not on any question of fact or of sentence : provided that no appeal from the High Court shall lie without the leave of that court.

4. The Minister may make regulations generally for the purposes of this Act ; and without limiting the generality of the foregoing it is hereby declared that regulations may be made for all or any of the following purposes—

Regulations.

- (a) prescribing the periods in respect of which returns are required ;
- (b) prescribing the qualifications for certifying accountants ;
- (c) prescribing the form of returns or of copies of accounts.

5.—(1) This Act may be cited as the Pool Betting Tax Act, 1962

Short title,
etc.

(2) This Act shall apply to the Federal territory.