

**International  
Comparative  
Legal Guides**



# Gambling

# 2024

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**glg** Global Legal Group

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**International  
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# Nigeria



Chiamaka Ogbonnaya-Osibie



Deborah Dada

## The Trusted Advisors

### 1 Relevant Authorities and Legislation

1.1 Which entities regulate what type of gambling and social/skill gaming activity in your jurisdiction?

Relevant Product		Who regulates it in digital form?	Who regulates it in land-based form?
Gaming	Casino gaming (including slots and casino table games such as roulette & blackjack)	National Lottery Regulatory Commission (NLRC) and different State Regulators.	
	Poker		
	Bingo		
Betting	Betting	NLRC and different State Regulators.	
	Sports/horse race betting (if regulated separately to other forms of betting)		
	Fantasy betting (payment to back a 'league' or 'portfolio' selection over a period of time, for example in relation to sport or shares)		
Lotteries	Lotteries	NLRC and different State Regulators.	NLRC.
Social/Skill arrangements	"Social" gaming with no prize in money or money's worth	NLRC and different State Regulators.	
	Skill games and competitions with no element of chance		

1.2 Specify: (i) the law and regulation that applies to the Relevant Products in your jurisdiction; and (ii) – in broad terms – whether it permits or prohibits the offer of Relevant Products to persons located in your jurisdiction.

Each product licence operates within a legal framework that reflects a mix of federal- and state-level regulations. An operator seeking to operate under a product licence must comply with both direct and indirect regulations. The National Lottery Act 2005 and the National Lottery Regulation 2007 establish the overarching guidelines, while other pieces of legislation, such as the Casino and Gaming Machines (Prohibition) Act 1977, Casino Taxation Act, Companies and Allied Matters Act 2020, Criminal Code of Nigeria, Federal Competition and Consumer Protection Act (FCCPA), Data Protection Act 2023, Central Bank of Nigeria Act 2007 and Finance Act 2023, contain provisions that regulate the activities of the Relevant Products. At the state level, each state in Nigeria controls the activities of the Relevant Products within its borders by the establishment of relevant regulatory bodies such as the Lagos State Lottery Board and Oyo State Lottery Board. The gaming or tax laws of the various sub-nationals regulate the affairs of gaming in the state.

In contrast, state governments possess authority over the authorisation and licensing of lottery and gaming activities within their respective jurisdictions. While the national government sets the overall regulatory framework, states play a crucial role in granting licences to operators. State governments may establish their regulatory bodies or commissions to oversee the licensing process, reflecting the decentralised nature of gambling regulation in Nigeria.

Generally, the National Lottery Act 2005 permits individuals in Nigeria to engage in gaming, betting and lotteries. However, it is important to note that the NLRC only allows land-based casinos.

### 2 Application for a Licence and Licence Restrictions

2.1 What regulatory licences, permits, authorisations or other official approvals (collectively, "Licences") are required for the lawful offer of the Relevant Products to persons located in your jurisdiction?

A person who wishes to operate under any of the Relevant Products must make an application to the NLRC. The NLRC is responsible for issuing different kinds of licences depending on the gaming activity that the applicant intends to go into such as:

1. Lottery permits.
2. Sports betting licences.
3. Promotional permits (CSPs).

## 2.2 Where Licences are available, please outline the structure of the relevant licensing regime.

The NLRC has a governing body that oversees the affairs of the Commission through the Director General and 15 states. The NLRC is made up of different divisions charged with different responsibilities such as licensing, monitoring, advisory compliance, surveillance and enforcement and dispute resolution, etc.

## 2.3 What is the process of applying for a Licence for a Relevant Product?

Anyone who wishes to conduct any form of gaming must apply to the NLRC. The application for each class of licence differs, and the applicant must abide by the requirements relevant to its proposed scheme.

1. An application must be made to the regulatory authority in the jurisdiction or state in which the applicant/operator wishes to conduct its operations.
2. The application must consist of the following:
  - i) an application letter;
  - ii) a non-refundable application fee (prescribed by the regulatory authority);
  - iii) documentary evidence of business incorporation;
  - iv) a detailed business plan or proposal of the proposed gambling operations;
  - v) the applicant's financial capability, certified software and trade mark; and
  - vi) a drawing of the applicant's software architecture along with a service-level agreement between the operator and software operator; and
  - vii) a bank guarantee.
3. Upon the submission of the application, the regulatory authority may decide to undertake a due diligence visit to the applicant's principal place of business before it decides on whether to grant a licence to the operator.

There is no difference between application requirements for land-based and online operators. They both take the same format and require similar conditions to be fulfilled by the applicant/operator.

## 2.4 Are any restrictions placed upon licensees in your jurisdiction?

While there is no express limitation on licensees, licensees must follow the NLRC's rules and regulations, which include responsible gaming practices, data protection safeguards, advertising guidelines, and more.

**Responsible gambling measures:** Nigeria's gaming and betting laws highlight the necessity of safe gambling activities. Licensees must employ anti-underage gaming measures such as reliable age verification methods. They must also give self-exclusion options, deposit restrictions and contact information for responsible gambling helplines. To ensure consumer protection, the NLRC checks compliance with these procedures.

**Advertising regulations:** regulations govern the promotion and advertising of gambling (gaming) and betting services. Operators must follow the NLRC's content, location and targeting requirements for their adverts. The goal is to safeguard vulnerable persons from excessive exposure to gambling-related content by preventing fraudulent or deceptive advertising.

**Enforcement and penalties:** the NLRC is in charge of enforcing gaming and betting rules in Nigeria in partnership with law enforcement authorities. Non-compliance with the regulations can result in penalties such as penalty fees, suspension of licences

or revocation, and, in certain situations, criminal prosecution. The NLRC has the jurisdiction to investigate complaints and prosecute operators who contravene regulatory standards.

## 2.5 Please give a summary of the following features of any Licences: (i) duration; (ii) vulnerability to review, suspension or revocation.

A lottery permit granted at the national level (under the National Lottery Act 2005) is valid for a minimum of 10 years and a maximum of 15 years. The licence may be extended for a period not above 10 years. Notwithstanding the grant of this licence, the NLRC retains the right to suspend or revoke a licensee's licence if upon investigation and having taken due remedial action, it finds that the suspension or revocation is necessary to maintain the integrity, security and/or fairness of the administration of the lottery or to prevent financial loss to the nation.

## 2.6 By Relevant Product, what are the key limits on providing services to customers? Please include in this answer any material promotion and advertising restrictions.

### 1. Lottery permit

While the National Lottery Regulation 2007 specifies that all licensees must prepare a code of practice for advertising that restricts the participation of children, young and vulnerable persons in gambling, there are no specific regulations that restrict advertising gambling games in Nigeria.

Currently, there is a draft law specifically setting standards for gambling advertisements pending before the NLRC.

### 2. Sports betting licence

Obtaining a sports betting licence requires approval from and/or engagement with several agencies including the Nigerian Investment Promotion Commission (NIPC), Special Control Unit against Money Laundering (SCUML), National Office for Technology Acquisition and Promotion, Federal Inland Revenue Service (FIRS) and Corporate Affairs Commission (CAC).

Commercials and any related advertising must also conform to the Nigerian Code of Advertising Practice, Sales Promotion and Other Rights/Restrictions on Practice (the Advertising Code). The Advertising Practitioners (Registration etc.) Act establishes the Advertising Practitioners Council of Nigeria (APCON) as the body responsible for regulating advertising in the country. Therefore, all advertisements must be submitted for vetting and approval by APCON before exposure to the public.

Prospective licensees are expected to engage these bodies, either directly or through their legal representatives, to observe the preliminary compliance requirements before commencing the application process.

In addition to these guidelines, operators are also guided by the provisions of the FCCPA and the Data Protection Act. The FCCPA covers all businesses and industries. It seeks to promote and maintain competitive markets by eliminating restrictive or unfair business practices that prevent or distort competition or constitute an abuse of a dominant position. The inability to comply with any of its provisions will lead to the imposition of a penalty; for example, imprisonment or a fine, or both.

## 2.7 What are the tax and other compulsory levies?

For sports betting and gaming businesses, the minimum issued share capital required is N30 million. At the application stage,

the prescribed fee is N2 million payable to the NLRC. At the pre-approval stage, a further payment of a licensing fee in the sum of N50 million for sports betting licences and N100 million for lottery licences is required. In addition, applicants must provide a bank guarantee from a reputable commercial bank in Nigeria to cover the sum of N25 million.

Upon commencement of operations, licensed companies are required to remit 2% of their monthly turnover to the National Lottery Trust Fund and 1% to the NLRC. In instances where short code services are used by operators to provide betting services, 2% and 3% on the gross monthly sales turnover are remitted to the NLRC and National Lottery Trust Fund, respectively, as and when due. While company income taxes now specifically provided for by the Finance Bill might be considered *sui generis*, a holistic review of the regulation of the industry reveals that its players are currently subject to multiple statutory payments and remittances.

### 2.8 What are the broad social responsibility requirements?

Licensed gaming and lottery companies have the following social responsibility requirements:

1. The prevention of harm to vulnerable individuals. This includes measures such as age verification, self-exclusion and setting deposit limits. Operators are required to have robust policies and procedures in place to identify and interact with customers who may be experiencing harm, and to provide appropriate support and referral to treatment services where necessary.
2. To conduct their operations in a fair and transparent manner. This includes measures such as ensuring their games are fair and not misleading, and that terms and conditions are clear and understandable. Operators are also required to ensure that marketing and advertising is conducted in a socially responsible manner, avoiding any content that may be considered harmful or offensive.
3. To make a reasonable effort to monitor, test and revise as appropriate those activities and practices related to responsible gaming. Their findings must be publicly reported.

### 2.9 How do any AML, financial services regulations or payment restrictions restrict or impact on entities supplying gambling?

Licensees are considered “designated non-financial institutions” for purposes of anti-money laundering regulatory requirements. They are subject to regulatory requirements such as those of the Central Bank of Nigeria Guidelines, the Money Laundering (Prohibition) Act (As Amended) 2012, the SCUML and the Terrorism (Prevention) Act 2011.

Pursuant to anti-money laundering laws and policies, licensees and professionals must integrate their customers/clients into their frameworks to monitor and ensure compliance with their programmes. They are also required to adopt a risk-based approach in the identification and management of their anti-money laundering risk, and must render statutory reports to the appropriate authorities as required by law. In addition, they are required to identify, review and record other areas of potential money laundering and terrorist financing risks and report those areas to the appropriate authorities.

### 2.10 Does your jurisdiction permit virtual currencies to be used for gambling and are they separately regulated?

The use of virtual currencies is heavily regulated in Nigeria and up until January 3<sup>rd</sup>, 2024, when the ban was lifted (with certain restrictions) on cryptocurrencies, only the Nigerian eNaira was in use across the country. As such, the relevant laws do not make provision for the use of virtual currencies in gambling.

## 3 Online/Mobile/Digital/Electronic Media

### 3.1 How does local law/regulation affect the provision of the Relevant Products in online/mobile/digital/electronic form, both from: (i) operators located inside your jurisdiction; and (ii) operators located outside your jurisdiction?

The NLRC issues National Lottery Licences for online lottery services at the federal level, while state-level licences are necessary for compliance with regional regulations. This dual-licensing structure ensures that operators adhere to both overarching national standards and state-specific requirements. There are no exact provisions in our laws that stipulate the order and manner in which gaming activities are to be carried out online, nor are there any provisions explicitly prohibiting the same. The only express limitation is on remote casinos, which is a result of the Gaming Machines (Prohibition) Act 1977.

For operators located outside Nigeria; if a person operates a gaming business outside of Nigeria and seeks to provide facilities for gaming to players in Nigeria online (or through any other means of remote communication), such person must apply for a remote operator permit, which is valid for five years. This permit:

1. Allows foreign operators to advertise online gaming services to players in Nigeria, including the publishing of print media in Nigeria, subject to advertising conditions.
2. Allows foreign operators to offer the following online games to players in Nigeria: casino games; bingo; slots; sports betting; and poker.
3. Exempts foreign operators from any requirement to set up a local subsidiary in Nigeria, provided that a Non-Residence Registration Request to the FIRS had been made, which can be completed through the dedicated system.
4. Allows foreign operators to utilise payment services made available via the dedicated system.
5. Allows foreign operators to fully repatriate revenue/funds from Nigeria, provided that tax due and payable on player deposits have first been settled through the dedicated system to the NLRC and FIRS.
6. Allows foreign operators to subscribe to affiliate programmes.
7. May punish any failure of the foreign operator to adhere to the remote operator permit with immediate revocation of the permit.

Serious failures, particularly in regard to responsible gaming and underage gaming, may result in the company responsible being placed on the Remote Operator Blacklist, which will permanently restrict their ability to re-apply for a permit.

Remote operators seeking to provide facilities for gaming to players in Nigeria, either online or through any other means of remote communication, and who do not have a permit issued by the NLRC will be committing an offence under the provisions of the Nigerian gaming legislation.

### 3.2 What other restrictions have an impact on Relevant Products supplied via online/mobile/digital/electronic means?

The Gaming Machines (Prohibition) Act 1977 prohibits the importation, ownership and operation of gaming machines. The National Lottery Act 2005 does not envisage remote and online gambling.

The National Lottery Regulation 2007, however, introduces an important restriction that curtails the scope of gaming activities that online or metaverse-based gambling providers can offer. It provides that the NLRC shall adopt rules prohibiting the operation of any game using a video lottery machine. On the surface, it would seem that this provision bans the application of the metaverse for most video gaming applications. But a careful reading of the provision reveals certain loopholes that a licensed operator can leverage to offer gaming services in the metaverse without violating the provision. By replacing the “insertion of cash” with virtual tokens and avoiding gambling or sports-related games, licensees can stay within the ambit of this provision and freely operate.

### 3.3 What terminal/machine-based gaming is permitted and where?

Pursuant to the Gaming Machines (Prohibition) Act 1977, the importation, ownership and operation of gaming machines is illegal. However, its effect has been mitigated by other laws. On careful reading of the National Lottery Regulation 2007, certain loopholes can be leveraged by a licensed operator to offer gaming services by replacing cash with virtual currencies (however, such virtual currencies must have no use outside the gaming services).

The Lagos State Lotteries and Gaming Authority Law 2021 is, however, more gamer-friendly than the National Lottery Law. The Lagos State Lotteries and Gaming Authority Law 2021 permits the use and registration of gaming machines subject to registration with the authority. Gaming machines are permitted in Lagos.

## 4 Enforcement and Liability

### 4.1 Who is liable under local law/regulation?

The different laws on gambling prescribe punishments for contravening any section of the law for both lotteries and sports betting. Section 34 of the National Lottery Act 2005 prescribes general punishments for individuals and bodies corporate. It states that any person who contravenes any of its provisions, where no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of not less than N20,000 or imprisonment for a term of not less than one year, or both.

Where an offence under subsection (1) of this section is committed by a body corporate, the body corporate shall be liable to a fine of not less than N100,000, and in addition each director, manager or officer of the body corporate shall be liable on conviction to a fine of not less than N20,000 or imprisonment for a term of not less than one year, or both.

It must be noted that the prosecution of players participating in online gambling in Nigeria is quite uncommon.

### 4.2 What form does enforcement action take in your jurisdiction?

The gambling regulatory bodies have prosecutorial powers in court. They have also been conferred the following powers:

suspension of licence; revocation of licence; and the power to impose fines summarily for infringement of the relevant sections of the law under which the operator is licensed.

The issue of enforcement in the gambling industry in Nigeria has not been adequately addressed. However, with the recent developments, changes in the gambling industry and interest from the government, this matter will be sufficiently addressed. Nevertheless, local gambling laws are enforced in the jurisdiction where applicable.

Sanctions are imposed on non-compliant operators. The sanctions imposed on non-compliant operators range from administrative sanctions to criminal imprisonment. Administrative sanctions include closure of physical stores/offices of non-compliant operators and/or revocation or suspension of licence by the entity regulating gambling in the jurisdiction where the licensee operates. In practice, a warning letter is sent first in most cases, giving the non-compliant operator time and notice to desist from conducting unlawful gambling operations. Criminal sanctions include imprisonment up to a specific term and/or a fine of a specific amount stipulated by the law under which the operator is licensed.

### 4.3 Do other non-national laws impact upon liability and enforcement?

There are currently no other non-national laws that have an impact upon liability and enforcement in Nigeria.

### 4.4 Are gambling debts enforceable in your jurisdiction?

The enforceability of contracts in Nigeria means that the courts and/or regulatory bodies will approve remedies to bettors who suffer losses as a consequence of the conduct of the betting company. Furthermore, regulatory bodies are given the power to exact, through the courts, financial remedies from bookmakers in favour of identifiable bettors as a consequence of the former's breach of specified standards.

The second route to consumer protection is the public. The public imposes on the supplier of a service certain duties with which he or she must comply with. A detected breach may lead to societal backlash and, as a result, loss of revenue and patronage. This approach typically involves leveraging public patronage and sympathy to protect consumers who have been treated unfairly by betting companies.

### 4.5 What appetite for and track record of enforcement does your local regulatory authority have? Have fines, licence revocations or other sanctions been enforced in your jurisdiction?

There has been a remarkable improvement with regard to the issue of enforcement in the gambling industry. The NLRC and relevant state regulatory commissions publish a list of illegal gambling companies on their websites. Sanctions are also imposed on non-compliant operators. The Central Bank of Nigeria also enforces sanctions on defaulting companies.

## 5 Anticipated Reforms

### 5.1 What (if any) intended changes to the gambling law/regulations are being discussed currently?

While there is currently no intended change to the gambling

law/regulation, there is room for improvement; for example, the following has been generally recommended:

1. The Gaming Machines (Prohibition) Act should be repealed as it limits the offering of physical and remote casinos in Nigeria.
2. The National Lottery Act 2005 and National Lottery Regulation 2007 should be reviewed to accommodate remote and online gaming, taking a cue from the Lagos regulation.
3. The Responsible Gaming Regulations 2021 should be reviewed to expressly require that gaming platforms are used for only that purpose. Doing so will ensure that licensees do not offer additional services to serve as lure to their main gaming services.
4. Inspections should require prior notice, or where notice will be waived, it should be made pursuant to a court order, where it is proven that prior notice may give the licensee or owner of the premises the opportunity to hide or destroy evidence.





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# International Comparative Legal Guides

The **International Comparative Legal Guide (ICLG)** series brings key cross-border insights to legal practitioners worldwide, covering 58 practice areas.

**Gambling 2024** features one introductory chapter and 36 Q&A jurisdiction chapters covering key issues, including:

- Relevant Authorities and Legislation
- Application for a Licence and Licence Restrictions
- Online/Mobile/Digital/Electronic Media
- Enforcement and Liability
- Anticipated Reforms

