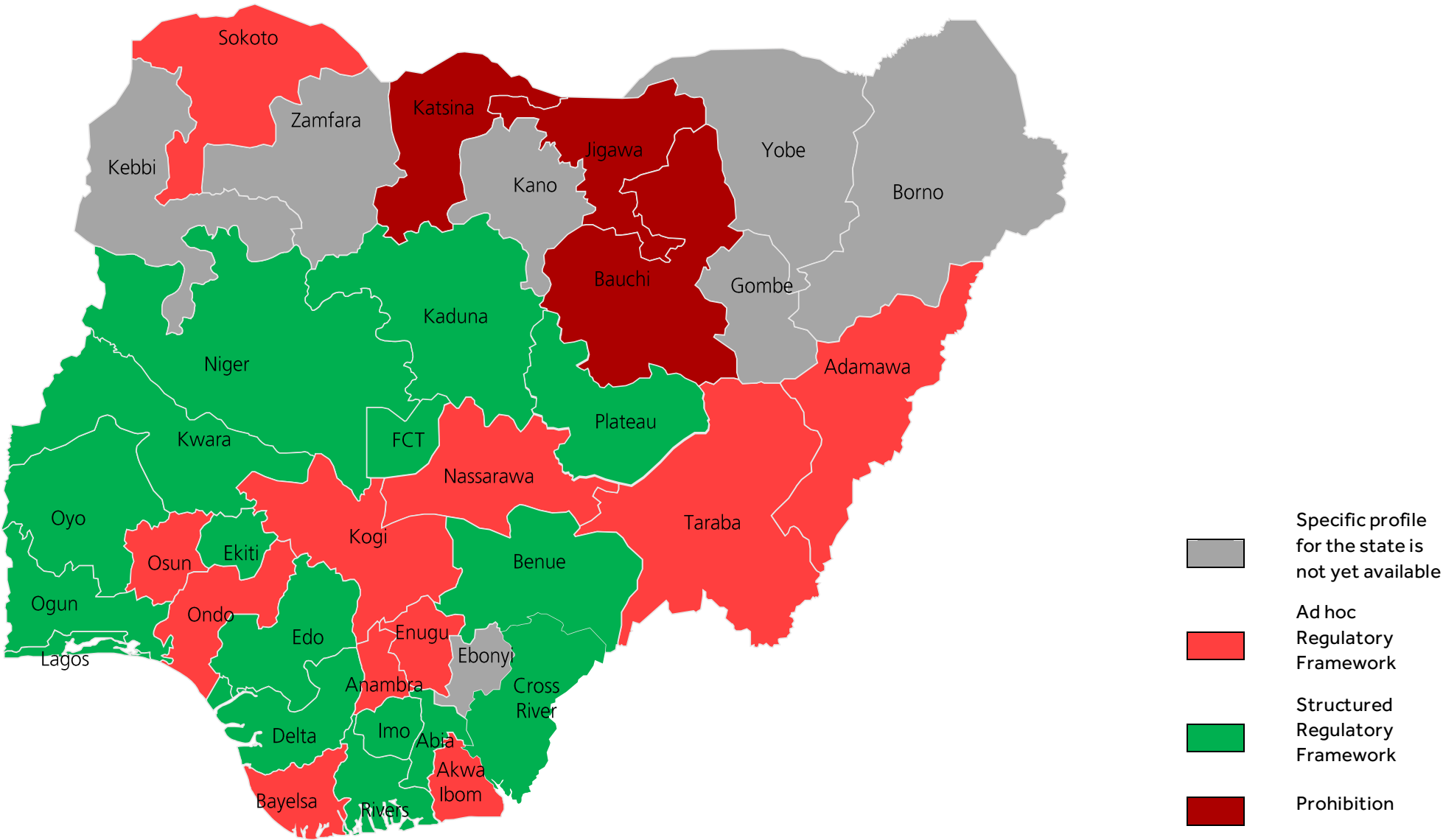




Index	Description	Colour (Maturity Index/Indicator)
Prohibition	Gaming/lottery operations are strictly prohibited.	
Uncertain	Specific profile for the state is not yet available.	
Ad hoc Regulation	There is a licensing framework but there are no clear rules to govern the activities of gaming operators.	
Structured Regulatory Framework	There is a licensing/permit framework, an established regulator with a dedicated legal framework and structured rules to govern the activities of gaming/lottery operators.	

Background:

The Supreme Court by its decision dated 22 November 2024 in suit no. SC/1/2008 between the Attorney General of Lagos State & Ors and the Attorney General of the Federation & Ors declared the National Lottery Act 2005 unenforceable in all states of the Federation except the Federal Capital Territory. The basis for the court's decision is that states, and not the Federal government is empowered by the Constitution of the Federal of Nigeria 1999 (as amended) to legislate on gaming activities within the states. See our report on this decision [here](#).

It is important to note that prior to the Supreme court's decision, several states had begun taking steps to regulate gaming activities within their jurisdiction. Gaming regulatory activities in the states are at varying levels of maturity from absolute prohibition to comprehensive regulatory frameworks and from sector-specific state regulators to licensing activities by state ministries of finance and revenue service. Due to the unresolved fisticuffs between the federal legislator and the state regulators/government, the ecosystem remained unclear until this decision, we expect to see more state gaming regulations.

The live repository presented below tracks the state of the play with respect to gaming regulation across the 36 (thirty-six) states of the federation and the Federal Capital Territory. Notably, for some states, we experienced difficulty in accessing or identifying the laws or regulations applicable to the gaming sector within their jurisdiction. However, we aim to continually update the information in response to changes in the circumstances. Additionally, we anticipate that based on the Federation of State Gaming Regulator's expression of commitment to the Universal Reciprocity Licensing regime (an innovative system designed to simplify licensing processes across states, allowing operators to operate smoothly while maintaining each state's autonomy), there may be efforts towards synergising the licensing framework across states within the federation. This and similar other changes to the sector may also result in further updates and changes to the information on this tracker.

This tracker is only a guide.

S/ N	State	Regulatory Profile	Regulatory Maturity
1.	Abia	Gaming Regulation: The Abia State Lottery Law regulates gaming and lottery in Abia state. Gaming is regulated by the Abia State Gaming and Control Board. Licensing Framework: There is a licensing framework in the state as the state reports generating revenue through the issuance of pool betting, gaming and casino licenses.	
2.	Adamawa	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting, gaming, and casinos.	
3.	Akwa Ibom	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. It was however reported in 2020 that a bill for a law to establish Akwa Ibom Lottery board scaled through the second reading. Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting.	
4.	Anambra	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. However, it is reported that the Anambra State Gaming Bill, 2024 which purports to regulate lotteries, lotto, online sports betting, raffles and similar games of chance passed its second reading at the state's House of Assembly in November 2024. Licensing Framework: The state's budget performance reports indicate that it generates revenue through the issuance of gaming licenses.	
5.	Bauchi	Gaming Regulation: Games of chance are prohibited by virtue of sections 200-202 of the Bauchi State Penal Code (Establishment) Law 2022. Further, in 2019, the Bauchi State House of Assembly passed a <i>Law to Ban all Forms of Gambling, Ownership and Operation of any Gaming Machine Electronically in Bauchi State and Other Related Matters</i>. Licensing Framework: There is no license issued for gaming operations within the state	

S/ N	State	Regulatory Profile	Regulatory Maturity
6.	Bayelsa	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting, gaming, and casinos.	
7.	Benue	Gaming Regulation: The Benue State Sports Marketing and Lotteries Board Law, 2017 (as amended) regulates pool and online (sports) betting, private and charitable lotteries, other lotteries and promotional competitions. The regulator responsible for the sector within the state is the Benue State Sports Marketing and Lotteries Board. Licensing Framework: The state operates a licensing framework for gaming operations.	
8.	Borno	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	
9.	Cross River	Gaming Regulation: The Cross River State Casino and Gaming Houses (Licensing and Leasing) Law Cap 1 1983 is the primary law regulating betting and other games of chance in the state. The Cross River State House of Assembly also passed a resolution in 2020 which identifies lottery, sports betting, casino, pool betting, state lottery, lucky cards, interactive games, emerging online games, gaming arcades, and virtual games/pool as regulated gaming operations within the state. Licensing Framework: The Cross River State Lottery and Gaming Agency is responsible for issuing gaming licenses and regulating gaming operations within the state.	
10.	Delta	Gaming Regulation: The Delta State Internal Revenue Law 2020 regulates pool betting and lottery operations in Delta State. Licensing Framework: The Delta State Internal Revenue Law 2020 requires gaming operators within the state to obtain a license from the Delta State Internal Revenue Service for pool betting and lottery operations within the state. Further, lottery operators are required to register with the Ministry of Trade and Investment in the state.	
11.	Ebonyi	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	

S/ N	State	Regulatory Profile	Regulatory Maturity
12.	Edo	Gaming Regulation: The Edo State Gaming Law, 2021 regulates gaming operations in the state including lotteries and online sports betting. The gaming industry regulator within the state is the Edo State Board of Internal Revenue. Licensing Framework: There is a licensing framework that regulates gaming operations in the state including lotteries and online sports betting.	
13.	Ekiti	Gaming Regulation: Gambling, betting and other games of chance within the state are licensed by the Ekiti State Lotteries Commission. The Ekiti State Lotteries Law 2012 (as amended) is the legal framework for the regulation of gaming with this state. Licensing Framework: The state operates a licensing framework for gaming operations.	
14.	Enugu	Gaming Regulation: The regulator is the Enugu State Gaming and Lotteries Commission. However, the applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting.	
15.	Gombe	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	
16.	Imo	Gaming Regulation: The Imo State Lotteries and Gaming Authority Law, 2021 regulates land based and internet-based gaming operations within the state. The regulated activities include casinos, bingos, pool betting and sports betting. The regulator is the Imo State Lotteries and Gaming Authority. Licensing Framework: There is a licensing framework for gaming operations within the state.	
17.	Jigawa	Gaming Regulation: The Penal Code Law, Jigawa State, 2012 criminalises the act of keeping or assisting in the conduct of any house or place to which the public are admitted for the purpose of betting and playing any game of chance. The penal code law further criminalises actions involved in offering and participating in lotteries. Licensing Framework: There is no evidence that the state generates any revenue from licensing gaming operations within the state.	

S/ N	State	Regulatory Profile	Regulatory Maturity
18.	Kaduna	Gaming Regulation: Penal Code Law of Kaduna State 2017 and The Kaduna State Tax (Codification and Consolidation) Law 2020 regulate gaming operations within the state. Licensing Framework: By virtue of section 172 - 174 of the Penal Code Law of Kaduna State 2017, operators of gambling, betting and other games of chance are required to obtain a license to lawfully carry out their activities within the state. The Kaduna State Tax (Codification and Consolidation) Law 2020 in Part X provides for the licensing conditions and designates the Kaduna Internal Revenue Service as the regulator of the gaming industry within the state.	
19.	Kano	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	
20.	Katsina	Gaming Regulation: The Penal Code Law of Katsina State 2021 prohibits gambling, betting and other games of chance. Licensing Framework: There is no evidence that the state licenses gaming operations as it does not report any revenue from licensing gaming operations within the state.	
21.	Kebbi	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	
22.	Kogi	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: Pool betting and other games of chance are licensed by the Ministry of Commerce and Industry in Kogi State.	
23.	Kwara	Gaming Regulation: Kwara State Casino (Licensing and Taxation) Law 1975 and Pool Betting (Control and Taxation law) 1970 regulate pool betting and casino operations within the state. Licensing Framework: The state has a framework for licensing pool betting and casino operations as it reports generating revenue from the issuance of licenses within the state.	
24.	Lagos	Gaming Regulation: The Lagos State Lotteries and Gaming Authority Law 2021 regulates internet and traditional form of gambling, gaming and betting including casinos, bingos, pool betting, sports betting, lotteries, gaming machines, scratch card and promotional games within the state. The Lagos State Lotteries and Gaming Authority is responsible for regulating the sector.	

S/ N	State	Regulatory Profile	Regulatory Maturity
		Licensing Framework: There is a licensing framework for gambling, gaming and betting including casinos, bingos, pool betting, sports betting, lotteries, gaming machines, scratch card and promotional games within the state.	
25.	Nasarawa	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting, gaming, and casinos.	
26.	Niger	Gaming Regulation: The Niger State Tax Administration and Consolidation law 2022 regulates promotional lottery, gaming, casino, sport betting or tombola facilities in Niger State. The regulator is the Ministry of Investment Trade & Industries. Licensing Framework: There is a licensing framework for promotional lottery, gaming, casino, sport betting or tombola facilities in Niger State. These licenses are issued under the Ministry of Investment, Commerce & Industries.	
27.	Ogun	Gaming Regulation: There is a lottery law and with an established lottery board in Ogun state which regulate lottery and gaming within the state. Licensing Framework: There is a licensing framework for lottery within the state.	
28.	Ondo	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: There is a licensing framework for pool betting, casinos and gaming licenses within the state through the Ondo State Pools Betting and Lotteries Board (a department under the supervisory purview of the Ondo State Ministry of Finance).	
29.	Osun	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. However, it is reported that in November 2024, the Osun State House of Assembly passed the Lotteries and Gaming Bill into law. The bill purports to establish the Osun State Lotteries and Gaming Board and create a uniform regulatory framework for the gaming sector within the state.	

S/ N	State	Regulatory Profile	Regulatory Maturity
		Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting, gaming, and casinos.	
30.	Oyo	Gaming Regulation: The Oyo State Gaming Law, 2018 regulates sports betting, lotteries, promotional competitions, casinos, gaming machines, scratchcards and other interactive games, pools betting and other games of chance whether land-based or internet based. The regulator for the sector within the state is the Oyo State Gaming Board. Licensing Framework: There is a licensing framework for sports betting, lotteries, promotional competitions, casinos, gaming machines, scratchcards and other interactive games, pools betting and other games of chance whether land-based or internet based within the state.	
31.	Plateau	Gaming Regulation: The Plateau state Revenue (Consolidation) Law, 2020 regulates gaming in Plateau state. Licensing Framework: Licenses for gaming activities such as lotteries, sports betting, promotions, scratch cards, casinos, and slots are issued by the Plateau State Ministry Information and Communication.	
32.	Rivers	Gaming Regulation: The Gaming (Licensing) Law and the Casino (Licensing and Taxation) Law regulate gaming in Rivers state and the Rivers State Board of Internal Revenue regulates gaming within the state. Additionally, casino is regulated by the Casino Licensing Board in Rivers state. Licensing Framework: There is a licensing framework for gaming and casino in the state. The state accounts for taxes from gambling and casino.	
33.	Sokoto	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time. Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting, gaming and casinos.	
34.	Taraba	Gaming Regulation: The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	

S/ N	State	Regulatory Profile	Regulatory Maturity
		Licensing Framework: The state's budget performance reports indicate that it generates revenue from licensing activities, including pool betting and game machine. The licenses are issued by the Ministry of Social Development.	
35.	Yobe	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	
36.	Zamfara	The applicable gaming or gambling law for this jurisdiction cannot be accessed or identified at this time.	
37.	FCT	Gaming Regulation: The National Lotteries Act 2005 (as amended) and the National Lotteries Regulation, 2007 (as amended) regulate the gaming sector within the FCT. Licensing Framework: There is a licensing framework that governs sports betting, lotteries, promotional competitions, casinos, gaming machines, scratchcards and other interactive games, pools betting and other games of chance in the FCT.	

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