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Ministry of Finance, Planning &
Economic Development,
P.O. Box, 8147
Kampala, Uganda

CERTIFICATE OF FINANCIAL IMPLICATION

(Made under Section 74 of the Public Finance Management Act, 2015)

THIS IS TO CERTIFY that the Bill entitled the Lotteries and Gaming (Amendment) Bill, 2026, has been examined as required under Section 74 of the Public Finance Management Act, Cap. 171. I wish to report as follows: -

1. That the Bill has the following objective:

The specific objective of the Bill is to harmonise the gaming tax rate for betting or gaming activities at 30% of the total amount of money staked, less payouts.

2. That it is expected to achieve the following outputs:

To increase revenue and promote consistency in taxation, it is proposed to harmonize the tax treatment of gaming activities by aligning Betting Tax with Gaming Tax at 30%. This encourages neutrality, simplifies administration, and ensures that similar economic activities are taxed uniformly.

3. Impact on the economy

The revenue yield from the Bill will be allocated to areas that generate economic output, which will contribute to sustainable economic growth from 6.6% in FY 2025/26 to 10.2% in FY 2026/27. In nominal terms, the size of the economy will increase from Shs. 249.33 trillion by the end of FY 2025/26, to Shs. 288.57 trillion by the end of FY 2026/27. The impact of the proposed changes in the Lotteries and Gaming (Amendment) Bill, 2026, on business, consumption, and welfare will be positive.

4. That the expenditure plan by major components for the next two years.

Since these are amendments to the existing tax provisions, there is no expenditure plan specifically different from the overall

Mission

"To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development"

allocation of Shs 877.30 billion for FY 2025/26 and Shs. 917.40 billion for FY 2026/27 to Uganda Revenue Authority.

5. That the funding and budgetary implications are the following:

Funding is going to be through the overall Government budgetary allocations to the Uganda Revenue Authority.

6. Expected savings and/or revenue to Government:

The Bill is expected to generate an additional Shs. 24 billion annually.

Submitted under my hand this **30th March, 2026.**

Matia Kasaija (MP)

MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT.

Received by

Date.....

