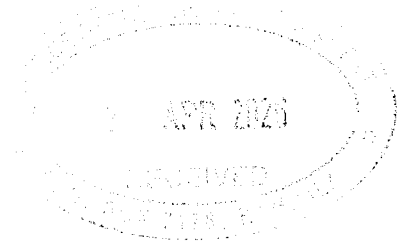
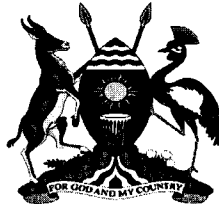


PARLIAMENT OF UGANDA



**REPORT OF THE COMMITTEE ON FINANCE, PLANNING AND
ECONOMIC DEVELOPMENT ON THE LOTTERIES AND GAMING
(AMENDMENT) BILL, 2026**

Office of the Clerk to Parliament

11th Parliament

April, 2026

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1.0 INTRODUCTION

The Lotteries and Gaming (Amendment) Bill, 2026 was read for the first time on Wednesday, 1st April 2026 by the State Minister for Finance, Planning and Economic Development (General Duties). The Minister also laid a certificate of financial implications indicating that the expected revenue gain is Ushs. 24 billion annually.

The Committee scrutinised the Bill in accordance with Rule 135 (2), (3) and (4) of the Rules of Procedure and now begs to report.

2.0 OBJECT OF THE BILL

The object of the Bill is to amend the Lotteries and Gaming Act, Cap. 334 to harmonise the gaming tax rate for a betting or gaming activity to thirty percent of the total amount of money staked less the payouts.

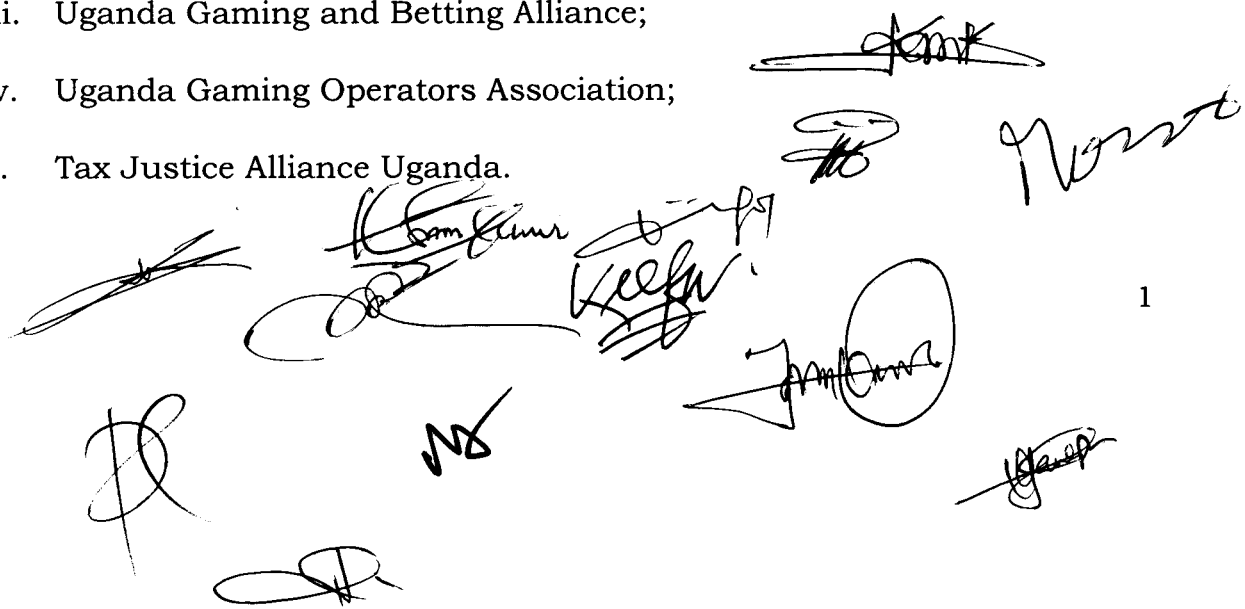
3.0 METHODOLOGY

While considering the Lotteries and Gaming (Amendment) Bill, 2026, the Committee utilised the following methods:

3.1 Meetings

The Committee held meetings and received memoranda from the following entities:

- i. Ministry of Finance, Planning and Economic Development (MoFPED);
- ii. Uganda Revenue Authority (URA);
- iii. Uganda Gaming and Betting Alliance;
- iv. Uganda Gaming Operators Association;
- v. Tax Justice Alliance Uganda.



3.2 Document review

The Committee reviewed and made reference to the following documents:

- i. Submissions from the stakeholders mentioned above;
- ii. The Lotteries and Gaming (Amendment) Bill, 2026 – Explanatory Notes from the MoFPED; and
- iii. The Lotteries and Gaming Act, Cap. 334

4.0 COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

4.1 Rate of tax for betting activity

Clause 2 of the Bill proposes to amend Schedule 4 of the Lotteries and Gaming Act Cap. 334 to increase the rate of tax for a betting activity from twenty percent to thirty percent of the total amount of money staked less the pay outs (winnings) for the period of filing returns for a betting activity. The provision also defines “payouts” for purposes of providing clarity when imposing the tax.

The Ministry indicated that the tax harmonisation has been deemed necessary because currently, Gaming Tax is charged at 30% while Pool Betting Tax is charged at 20%. The amendment harmonises both at 30%, reflecting the fact that there is no meaningful economic difference between the two activities. The introduction of a definition of payouts removes ambiguity and ensures consistent computation of tax.

The Committee observed that;

- i. *the proposed tax is computed on net winnings as opposed to gross pay outs which makes tax administration easier; and*

The bottom of the page contains several handwritten signatures and initials in black ink. On the left, there is a large, stylized signature. In the center, there are several smaller signatures, some with the word 'keep' written below them. On the right, there is a signature that appears to be 'N. N. N.' with a '2' below it, and another signature below it. The signatures are scattered across the bottom half of the page.

- ii. *applying a uniform thirty percent Gross Gaming Revenue (GGR) to both betting and gaming activities including land based and live casinos eliminates the previous disparities. This also creates a level playing field for all licensed operators whether they engage in betting, gaming or casino activities and ensures fair and consistent treatment regardless of the specific form of gambling.*

The Committee recommends that Clause 2 of the Bill be adopted.

5.0 CONCLUSION

The Committee recommends that The Lotteries and Gaming (Amendment) Bill, 2026 be passed with the proposed amendments.

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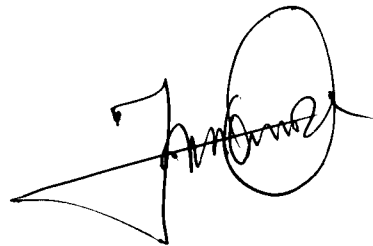
**PROPOSED AMENDMENTS TO THE LOTTERIES AND GAMING
(AMENDMENT) BILL, 2026**

CLAUSE 2. AMENDMENT OF CAP.334


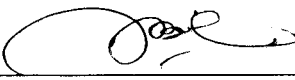
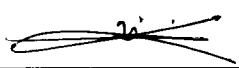
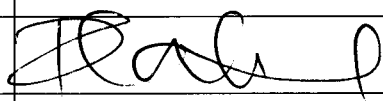

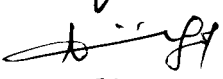
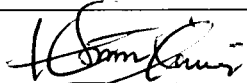
Clause 2 is amended in paragraph 2 by substituting for the words “transferred or credited”, the word “paid”.

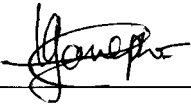

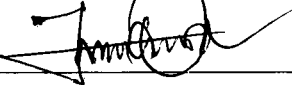
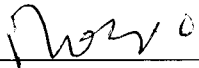
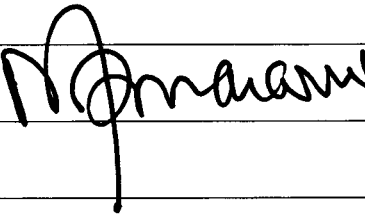
Justification

To remove the ambiguity which may arise from the use of the words transferred or credited.



**ENDORSEMENT OF THE REPORT ON THE LOTTERIES AND GAMING
(AMENDMENT) BILL, 2026**

NO	MEMBER	CONSTITUENCY	SIGNATURE
1	Hon. KANKUNDA AMOS	Rwampara County	
2	Hon. ALEPER MOSES	Chekwii County (Kadam)	
3	Hon. ACIRO PASKA MENYA	District Woman Pader	
4	Hon. ADEKE ANNA EBAJU	District Woman Soroti	
5	Hon. AKOL ANTHONY	Kilak North County	
6	Hon. ASIIMWE ENOS	Kabula County	
7	Hon. ATIM AGNES APEA	District Woman Amolatar	
8	Hon. ATIMA LEE BUTI JACKSON	Arua Central Division	
9	Hon. AVUR PACUTO JANE	District Woman Pakwach	
10	Hon. AYUME CHARLES	Koboko Municipality	
11	Hon. BATARINGAYA BASIL	Kashari North County	
12	Hon. EKANYA GEOFFREY	Tororo North County	
13	Hon. KAMBALE FERIGO	Kasese Municipality	
14	Hon. KATESHUMBWA DICKSONS	Sheema Municipality	
15	Hon. KATWESIGYE KOYEKYENGA OLIVER	District Woman Buhweju	
16	Hon. KINSHABA NKUNDA PATIENCE	District Woman Kanungu	
17	Hon. KIWANUKA KEEFA	Kiboga East County	
18	Hon. KUGONZA EMELY	Bulyandi East County	
19	Hon. KYOOMA AKAMPURIRA XAVIER	Ibanda County North	

20	Hon. LUBEGA SSEMPA BASHIR	Mubende Municipality	
21	Hon. MASABA KARIM	Mbale Industrial Division	
22	Hon. MBABAZI JANEPHER KYOMUHENDO	District Woman Kagadi	
23	Hon. MPINDI BUMALI	PWD Representative	
24	Hon. MUWANGA KIVUMBI MUHAMMAD	Butambala County	
25	Hon. NABAGABE KALULE FLAVIA	District Woman Kassanda	
26	Hon. NABUKEERA HANIFA	District Woman Mukono	
27	Hon. NABUKENYA BRENDA	District Woman Luweero	
28	Hon. NAKUT FAITH LORU	District Woman Napak	
29	Hon. NANDALA MAFABI NATHAN	Budadiri County West	
30	Hon. NANGOLI GERALD	Elgon North County	
31	Hon. OCAN PATRICK	Apac Municipality	
32	Hon. OCHAI MAXIMUS	West Budama County North	
33	Hon. OCHWA DAVID	Agule County	
34	Hon. OGWAL MOSES	Dokolo North County	
35	Hon. OKOT JOHN AMOS	Agago North County	
36	Hon. OKOT MOSES JUNIOR	Kioga County	
37	Hon. OMARA PAUL	Otuke County	
38	Hon. OPOLOT ISIAGI PATRICK	Kachumbala County	
39	Hon. SSEMUJJU IBRAHIM	Kira Municipality	
40	Hon. TAYEBWA HERBERT	Kashongi County	

41	Hon. WAMAKUYU MUDIMI IGNATIUS	Elgon County	
42	Hon. WANDA RICHARD	Bungokho Central County	