

BILLS SUPPLEMENT

to The Uganda Gazette No 22, Volume CXVI, dated 30th March, 2023

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Bill No. 7 *Lotteries and Gaming (Amendment) Bill* **2023**

**THE LOTTERIES AND GAMING (AMENDMENT)
BILL, 2023**

MEMORANDUM

The object of this Bill is to amend the Lotteries and Gaming Act, 2016, to revise the gaming tax rate from twenty percent to thirty percent for a gaming activity.

MATIA KASAJJA (MP)

Minister of Finance, Planning and Economic Development.



A Bill for an Act

ENTITLED

THE LOTTERIES AND GAMING (AMENDMENT) ACT, 2023

An Act to amend the Lotteries and Gaming Act, 2016, to revise the gaming tax rate from twenty percent to thirty percent for a gaming activity.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2023.

2. Amendment of the Lotteries and Gaming Act, 2016

The Lotteries and Gaming Act, 2016 is amended by substituting Schedule 4 the following—

“Rate of tax

1. Twenty percent of the total amount of money staked less the payouts (winnings) for the period of filing returns for a betting activity.

2. Thirty percent of the total amount of money staked less the payouts (winnings) for the period of filing returns for the gaming activity.”