

# THE LOTTERIES AND GAMING (AMENDMENT) ACT, 2023

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### THE REPUBLIC OF UGANDA

I SIGNIFY my assent to the bill.



#### 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.

DATE OF ASSENT:

Date of Commencement:

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 for 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."



## THE REPUBLIC OF UGANDA

This printed impression has been carefully compared by me with the bill which was passed by Parliament and found by me to be a true copy of the bill.

