

---

---

**BILLS**

**SUPPLEMENT No. 5**

**30th March, 2023**

**BILLS SUPPLEMENT**

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

Printed by UPPC, Entebbe, by Order of the Government.

---

---

**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 KASAIJA (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.

BE IT ENACTED by Parliament as follows:

**1. Commencement**

This Act shall come into force on 1<sup>st</sup> 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.”

