

**BILLS  
SUPPLEMENT No. 5**

**30th March, 2023**

**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 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 for a gaming activity.**

**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.”