

STATUTORY INSTRUMENTS

SUPPLEMENT No. 20

29th June, 2012

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**to The Uganda Gazette No. 35 Volume CV dated 29th June, 2012 Printed by UPPC,
Entebbe, by Order of the Government.**

STATUTORY INSTRUMENTS 2012 No. 45.

**The Gaming and Pool Betting (Control and Taxation) (Gaming and Pool Bets Tax) Order,
2012**

(Under section 4 of the Gaming and Pool Betting (Control and Taxation)

Act Cap. 292)

In exercise of the powers conferred upon the Minister by section 4(1) of the Gaming and Pool Betting (Control and Taxation) Act Cap. 292, this Order is made this 29th day of June, 2012.

1. Title.

This Order may be cited as the Gaming and Pool Betting (Control and Taxation) (Gaming and Pool Bets Tax) Order, 2012.

2. Commencement.

This Order shall come into force on the 1st day of July, 2012.

3. Rate of tax.

Every promoter of gaming and pools promoted within Uganda and every principal agent of a promoter of gaming and pools promoted outside Uganda shall pay a tax calculated at the rate of 20 percent of the total amount of money staked less pay outs (winnings) for the return period.

4. Revocation of SI No. 3 of 2010.

The Gaming and Pool Betting (Control and Taxation) (Gaming and Pool Bets Tax) Order, 2010 is revoked.

MARIA KIWANUKA, Minister of Finance, Planning and Economic Development.