

S T A T U T O R Y I N S T R U M E N T S

2010 No. 3.

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

(Under section 4(1) of the Gaming and Pool Betting (Control and Taxation) Act, Cap.292)

IN EXERCISE of the powers conferred on the Minister by section 4(1) of the Gaming and Pool Betting (Control and Taxation) Act, Cap. 292, this Order is made this 12th day of January 2010.

1. Title.

This Order may be cited as the Gaming and Pool Betting (Control and Taxation) (Gaming and Pool Bets Tax) Order, 2010.

2. Commencement.

This Order shall be deemed to have come into force on 30th June, 2009.

3. Rate of Tax.

(1) 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 rate of 15 percent of the total amount of money received or of the total amount of bets.

(2) Losses incurred in the generation of income shall be allowable deductions with regard to the gaming and pool betting promoted in Uganda.

4. Revocation of S.I. No. 31 of 2009.

The Gaming and Pool Betting (Control and Taxation) (Gaming and Pools Bets Tax) Order, 2009 is revoked.

SYDA N.M. BBUMBA (MP),
Minister of Finance, Planning and Economic Development.