

CHAPTER 292

THE GAMING AND POOL BETTING (CONTROL AND TAXATION) ACT.

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CHAPTER 292

THE GAMING AND POOL BETTING (CONTROL AND TAXATION) ACT.

Commencement: 1 September, 1968.

An Act to make provision for the licensing of and the imposition of a tax on gaming and pool betting and for other matters incidental thereto and connected therewith.

1. Interpretation.

In this Act, except where the context otherwise requires—

- (a) “coupon” includes any printed or written document connected with or designed to assist in the making of a pool bet;
- (b) “gaming” means the playing of a game of chance for winnings in money or money’s worth;
- (c) “pool” means any competition organised for the gain of the promoter in which for a monetary or other material regard the public are invited to foretell the result of any game, race or event, and includes a pool operated on the system known as a fixed odds betting pool on the result of any such game, race or event;
- (d) “pool bet” means any stake or wager in a pool, whether in money or money’s worth, and includes any portion of such stake or wager;
- (e) “prescribe” means prescribed by regulations made under this Act;
- (f) “promoter” means any person who promotes a pool;
- (g) “Treasury” means the Minister responsible for finance or any public officer deputed by the Minister to exercise powers and to perform duties and functions under this Act;
- (h) “unauthorised pool” in respect of pool—
 - (i) “promoted within Uganda” means any pool promoted by a person who is not the holder of a valid promoters licence issued under section 3; (ii) “promoted outside Uganda” means any pool promoted by a person who has not within Uganda an agent or representative holding a valid principal agents licence issued under section 3.

2. Prohibition on promoting gaming and pools without licence.

(1) No person shall promote gaming and pools within Uganda unless he or she is the holder of a promoters licence authorising him or her so to act, which is for the time being in force; and if any person acts as a promoter in contravention of this subsection, he or she commits an offence and is liable to a fine not exceeding ten thousand shillings or to a term of imprisonment not exceeding one year or to both.

(2) No person shall, in furtherance of any gaming and pool or on behalf of any promoter or his or her agent, receive or negotiate gaming and pool bets or otherwise act as an agent of any promoter unless he or she is the holder of an agents or principal agents licence authorising him or her so to act, which is for the time being in force; and if any person acts as an agent or principal's agent in contravention of this subsection, he or she commits an offence and is liable to a fine not exceeding five thousand shillings or to a term of imprisonment not exceeding six months or to both.

(3) Notwithstanding any other written law, when a person is charged with an offence under this section, and the court is of the opinion that he or she is not guilty of the offence with which he or she is charged but that he or she is guilty of another offence under this section, it may convict him or her of the other offence although he or she was not charged with it.

3. Licences.

(1) The Treasury may, subject to any regulations made under this Act, upon such terms and conditions and for such period as it may think fit, issue any of the following licences—

- (a) a promoters licence authorising the holder to promote gaming and pools within Uganda;
- (b) a principal agents licence, authorising the holder to act as the principal agent in Uganda of a promoter of gaming and pools promoted outside Uganda;
- (c) an agents licence authorising the holder to act as an agent of a promoter of gaming and pools within Uganda or of a principal agent of a promoter of gaming and pools promoted outside Uganda.

(2) The Minister may, by statutory order, prescribe annual fees to be paid for any licence issued under this section and may provide for a

proportion of the fees to be paid where the licence is for a period of less than one year.

(3) The Treasury may refuse to issue any licence under this section without assigning any reason for the refusal, and may revoke any licence issued under this section if it is satisfied that any of the terms and conditions upon which it was granted has been contravened.

(4) The Treasury may in its discretion, in any case where it has revoked a licence under subsection (3), make a refund of part or all of any fees paid in connection with the licence.

4. Tax on gaming and pool bets.

(1) Every promoter of gaming and pools promoted within Uganda and a principal agent of every promoter of gaming and pools promoted outside Uganda shall pay a tax of such amount as may, from time to time by statutory order, be fixed by the Minister responsible for finance.

(2) The tax charged and levied under subsection (1) shall be paid within such periods or at such intervals and in such manner as the Minister may by regulations prescribe.

(3) The Minister may, by statutory order, exempt any specified gaming and pool bet or any specific class of gaming and pool bets, whether relating to a particular gaming and pool or not, from the payment of the tax fixed under this section.

(4) For the purposes of subsection (1), where a promoter, principal agent or agent holding any money or credit on account of any person, appropriates any part of the money or credit to a gaming and pool bet, the promoter, principal agent or agent shall upon making that appropriation be deemed to have received a gaming and pool bet.

5. Penalty for late payment of tax.

Any person who fails to pay the whole of the tax due from him or her within such periods or at such intervals as may be prescribed shall be liable to pay, in addition to the amount in default, a penalty equal to 1 percent of the amount for each week or part of a week during which the default continues.

6. Recovery of tax and penalty.

The tax, and any penalty in respect of the tax, shall be a civil debt due to the Government and may be recovered summarily or sued for under the Debts (Summary Recovery) Act.

7. Orders under sections 3 and 4 to be laid before Parliament.

An order made under section 3(2) or section 4(1)—

- (a) shall come into operation on a day specified in the order;
- (b) shall be laid as soon as may be before Parliament, or if Parliament is not sitting at the date of its publication, not later than at the next meeting of Parliament after the date of its publication,

and shall be subject to annulment by Parliament and when so annulled shall cease to have effect from the date of the annulment but without prejudice to anything done under the order while the order was in force or the making of a further order.

8. Prohibition on advertising unauthorised gaming and pools.

(1) Subject to subsection (2), no person shall print, publish or cause to be printed or published—

- (a) any advertisement or other notice of or relating to an unauthorised gaming and pool, or of or relating to the issue of any coupon or the amount of any dividend connected with any such gaming and pool; or
- (b) any advertisement or other notice of or relating to any gaming and pool promoted outside Uganda, or of or relating to the issue of any coupon or the amount of any dividend connected with such a gaming and pool without specifying in the advertisement or notice the name and address of the principal agent in Uganda of the promoter of the gaming and pool,

and if any person acts in contravention of this subsection, he or she commits an offence and is liable on conviction to a fine not exceeding one thousand shillings.

(2) The publication of an advertisement or notice in a newspaper printed outside, and normally circulating within Uganda, shall not be an offence if the gaming and pool to which the advertisement or notice refers is promoted outside Uganda.

(3) Any person who sends or gives to any person any coupon relating to an unauthorised gaming and pool commits an offence and is liable to a fine not exceeding one thousand shillings.

9. Examination of books, etc.

(1) The Treasury may, by notice in writing, require any person licensed under this Act to produce before it for examination any books, accounts and documents relating to any gaming and pool or to gaming and pool betting, and may require that person to render such explanation or to give such information relating to the books, accounts or documents as it deems fit.

(2) The Treasury or a police officer of or above the rank of assistant inspector may enter without warrant and inspect any premises in which the Treasury or the police officer has reason to believe that an offence against this Act has been or is about to be committed, and having entered—

- (a) may examine and take copies of any books, accounts and documents relating to or appearing to relate to any gaming and pool or to gaming and pool betting;
- (b) may seize, remove and detain any books, accounts or document which he or she has reasonable cause to suppose will afford evidence of any offence against this Act;
- (c) may require any occupant of the premises to render such explanation and to give such information relating to any gaming and pool or gaming and pool betting as may reasonably be required.

(3) The powers conferred by subsection (2) shall be exercised without a warrant only if there is reasonable cause to believe that the delay occasioned in obtaining a search warrant would seriously hinder the officer concerned in the performance of his or her duties or would tend to defeat the purposes of this section.

- (4) Any person who—
 - (a) fails to comply with any requisition made under subsection (1);
 - (b) on any requisition made under subsection (2)—
 - (i) withholds any information; or
 - (ii) renders any explanation, or gives any information knowing
or having reason to believe it to be false or misleading; or

(c) obstructs or hinders any person acting in exercise of the powers conferred by this section, commits an offence and is liable to a fine not exceeding five thousand shillings or to imprisonment for a term not exceeding six months or to both.

(5) Before removing any article under subsection (2)(b), the officer removing it shall furnish the person in whose custody or possession the article is at the time of removal with a written receipt for the article.

10. Offences and penalties.

Any person—

- (a) other than the holder of a valid principal agents licence, who sends out of Uganda, whether by post or otherwise, money or money's worth or any coupon in connection with or for the purpose of making a gaming and pool bet;
- (b) who knowingly or recklessly keeps any book, record or account, required to be kept by any regulation made under this Act, which is false in a material particular, or makes or causes to be made in any such book, record or account or in any return to the Treasury any entry which is false in a material particular; or
- (c) who knowingly is concerned in, or in the doing or attempting of, any act with a view to the fraudulent evasion of any tax, penalty or licence fee payable under this Act,

commits an offence and is liable—

- (d) in the case of an offence under paragraph (a) or (b), to a fine not exceeding two thousand shillings; and
- (e) in the case of an offence under paragraph (c), to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding one year or to both.

11. Regulations.

The Minister may, by statutory instrument, make regulations generally for better carrying out the purposes of this Act and, without prejudice to the generality of the foregoing, the regulations may provide for—

- (a) securing the payment of licence fees, tax and penalties and the manner and time of payment of licence fees, tax and penalties;
- (b) the keeping of books, records and accounts, and the submission of returns;
- (c) the audit of books, records, accounts and returns in such manner,

and by such persons or classes of persons, as may be prescribed; (d) the form of licences, and any conditions to be inserted in the licences.

History: Act 3/1968; Act 22/1968; S.I. 134/1968; Statute 9/1996, s. 26.

Cross Reference

Debts (Summary Recovery) Act, Cap. 74.