



A Bill for an Act

ENTITLED

THE LOTTERIES AND GAMING (AMENDMENT) ACT, 2026

An Act to amend the Lotteries and Gaming Act, Cap. 334, to harmonise the gaming tax rate for a betting or gaming activity to thirty percent of the total amount of money staked less the payouts.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2026.

2. Amendment of Cap. 334

The Lotteries and Gaming Act, is amended by substituting for Schedule 4 the following-

“Schedule 4

Section 48 (1)

Rate of tax

1. Thirty percent of the total amount of money staked less the payouts for the period of filing returns for a betting or gaming activity.
2. In this Schedule, “payouts” means the total gross amount of money, or the fair market value of non-monetary prize transferred or credited by a gaming or betting operator to a player as a

result of a winning bet or successful gaming outcome, including the amount staked, wagered, or contributed by the player to participate in the game or bet.”

