THE GAMING ACT, 2003

ARRANGEMENT OF SECTIONS

Section *Title*

PART I

PRELIMINARY PROVISIONS

1. Short title.
2. Application and commencement.
3. Interpretation.

PART II

THE GAMING BOARD OF TANZANIA

4. Establishment of the Gaming Board of Tanzania.
5. Composition of the Board.
6. Management of the Board.
7. Functions of the Board.
8. Tenure of office of members of the Board.
9. Power to obtain information, documents and evidence.
10. Conflict of interests.
11. The Director General.
12. Directors and other staff.

PART III

LICENCES

13. Gaming business licence.
14. A certificate to manufacture and licence to sell, or distribute equipment.
15. Application for licence and renewal.
16. Grant or refusal to grant licence.
17. False statement.

18. Power of the Board to impose conditions or restrictions.
19. Licence fee.
20. Period of licence.
21. Notification of change of particulars.
22. Register of licence holders.
23. Operation pending renewal, etc. of licence.
24. Revocation and suspension of licence.
25. Appeal to the Minister.

PART IV

TYPES OF LICENCE

26. Types of gaming licence.
27. General condition for grant of licence.
28. Submission of personal particulars on application of a licence.
29. Determination of application fees.
30. Refusal of application for licence.

PART V

IMPOSITION OF GAMING TAX

31. Tax on gaming activities.
32. Returns and remittance.
33. Penalty and interest to be considered as tax.
34. Proceeds of gaming tax, etc. to promote sports activities.
35. Offences for evasion of tax.

PART VI

REGULATION OF LOTTERIES

36. Promoters of lotteries to be licenced.
37. Issuance of permit and licence for public lotteries.
38. Authorization of public lotteries for charitable purposes.
39. Powers of Board with respect to public lotteries.
40. Power of Board to require incorporation of promoters of public lotteries.
41. Appointment of a licensee of national lottery.
42. Suitability of applicants, etc.
43. Board may authorize lotteries relating to horse racing, etc.
44. Exemption of certain kinds of lotteries conducted for charitable, sporting or other purposes.

45. Exemption to small lotteries incidental to certain entertainment
46. Private lotteries.
47. Sale of ticket by or to a person under eighteen, an offence.
48. Submission of accounts and returns in respect of lotteries.
49. Certain prohibition in relation to unauthorized lotteries.
50. Control of advertisement relating to lotteries.
51. Board may authorize other types of lotteries.

PART VII

AMUSEMENTS WITH OR WITHOUT PRIZES AND MONEY GAMES

52. Provision of amusements with prizes at certain commercial or non-commercial entertainments.
53. Amusement machine.
54. Prohibition against competitions or prizes involving no skill.
55. Prohibition of money games.

PART VIII

PROHIBITED TRANSACTIONS

56. Prohibited transaction.
57. Round table transactions.
58. Multiple transactions.
59. Suspicious transactions.
60. Requirement for record keeping.
61. Internal control.
62. Structured transaction.

PART IX

FINANCIAL PROVISIONS

63. Sources of Funds.
64. Duty of the Board to operate on sound principles.
65. Estimates.
66. Accounts and financial audit.

67. Performance audit.
68. Annual report.
69. Financial year.

PART X

PROHIBITIONS GENERALLY

70. Age of participants.
71. Failure to pay winners.
72. Use of device for calculating probabilities.
73. Use of counterfeit or unapproved chips or tokens or coins for devices, etc.
74. Cheating.
75. Cheating game and devices.
76. Unlawful manufacture, sale, distribution, marking, altering, or modification of equipment and devices, etc.
77. Prohibition of certain acts.
78. Offence for obtaining money by cheating at lawful gaming or by wagering on any event.
79. Power to enter and inspect gaming premises.
80. Forfeiture of licence.
81. Saving in respect of offences connected with advertisements in newspapers.
82. Power of the court to deal with anything produced to it.
83. Power of the Board to sue for recovery of any moneys due.
84. Indemnity of members of the Board and employees.
85. Regulations.

PART XI

MISCELLANEOUS PROVISIONS

86. Repeals, savings and transitional provisions.

SCHEDULES

THE UNITED REPUBLIC OF TANZANIA

No. 4 OF 2003

I ASSENT,

BENJAMIN WILLIAM MKAPA,
President

5TH APRIL, 2003

An Act to provide for the regulation of gaming activities; to provide for establishment of the Gaming Board of Tanzania; to provide for the control and licensing by the Board of gaming activities; to prohibit certain transactions and to provide for related matters.

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I
PRELIMINARY PROVISIONS

Short title

1. This Act may be cited as the Gaming Act, 2003.

Application and commencement

2.–(1) This Act shall apply to all gaming activities in Mainland Tanzania.

(2) This Act shall come into operation on the date on which the Minister may, by order published in the *Gazette,* appoint.

Interpretation

3. In this Act, unless the context requires otherwise -

"Act" means the Gaming Act, 2003;

"applicant" means any person who applies for or is about to apply for a gaming license, manufacturer or operator or distributor's licence, registration or finding of suitability under the provisions of this Act, or approval of any act or transaction for which the Board's retail gaming licence, a lottery licence, approval is required or permitted under the provisions of this Act;

"application" means a request for the issuance of a gaming license, a lottery licence, manufacturer or distributor's licence, operator or retail gaming licence, registration or finding of suitability under the provisions

of this Act, or for approval of any act or transaction for which Board's approval is required or permitted under the provisions of this Act;

"Board" means the Gaming Board of Tanzania established by section 4(1);

"book maker" means a person who, whether on his own account or as servant or agent to another person carries on, whether occasionally or regularly, the business of receiving or negotiating bets, or who in any manner holds himself out, or who receives or negotiates bets, so however that a person shall not be deemed to be a bookmaker by reason only of the fact -

(a) that he carries on, or is employed in operating a totalisator in respect of which a licence has been issued; or

(b) that he carries on, or is employed in a business that is wholly concerned with, a pool betting scheme in respect of which a licence has been issued;

"casino" means premises used for gaming purposes where the public have access to play various games of chance notably table games, slot machines and others;

"Chairman" means the Chairman of the Gaming Board appointed under section 5;

"Commissioner" means the Commissioner for Income Tax;

"contest" means a competition among patrons for a prize, whether or not:

(a) the prize is a specified amount of money; or

(b) consideration is required to be paid by the patrons to participate in the competition;

"credit card " means a card, code or other device with which a person may defer payment of debt, incur debt and defer its payment, or purchase property or services and defer payment therefor, but does not include a card, code or other device used to activate a pre-existing agreement between a person and financial institution to extend credit when the person's account at the financial institution is overdrawn or to maintain a specified minimum balance in the person's account at the financial institution;

"court" means Resident Magistrate's Court or a District Court presided over by a Resident Magistrate;

"dealer" means a person who is representing the interests of the licensee;"

"Director" means a person appointed as such pursuant to the provisions of section 11 and includes the Director General of the Gaming Board of Tanzania;

"electronic transfer of money" means any transfer of money, other than a transaction initiated by a check, draft or other similar instrument, that is initiated through an electronic terminal, telephone, computer or magnetic tape for the purpose of ordering, instructing or authorizing a financial institution or person holding an account on behalf of another to debit or credit an account;

"gaming activities" means any game played with cards, dice, equipment or any mechanical electromechanical or electronic device or machine for money, property, checks, credit or credit card or any representative of value, including but without limiting the generality of the foregoing, bingo, wheel of fortune, baccarat, slot machine, horse race, lottery, wager or stake, any banking or percentage game or any other game or device approved by the Board, but does not include games played with cards in private homes or residences in which no person makes money for operating the game, except as a player, or games operated by charitable or educational organizations approved by the Board;

"gaming employee" or "key employee" means any person connected directly with the operations of gaming activities;

"gaming machine or device" means any equipment or mechanical, electromechanical or electronic contrivance, component or machine used remotely or directly in connection with gaming or any game which affects the result of a wager by determining win or loss;

"gaming licence" means any license issued pursuant to this Act, which authorizes the person named therein to engage in gaming activity or business;

" gaming premises" means any premises wherein or whereon any gaming activity is done;

"licence" means a gaming license, a manufacturer's or distributor's license, a license issued to a disseminator of information concerning racing or a license issued to an operator of an off-track pari-mutuel system;

"licence fees" means any money required by law to be paid to obtain or renew a gaming license, manufacturer or distributor's license or operator or retail gaming licence or a license issued to an operator of an off-track pari-mutuel system and includes the fees paid by a disseminator of information concerning racing;

"licensee" means any person to whom a valid licence, has been issued;

"lottery" means and includes a sweepstake, a raffle and any scheme or device for the sale, gift, disposal or distribution of any property depending upon or to be determined by lot or chance, whether by the throwing or casting of dice, or by the withdrawing of tickets, cards, lots, numbers

or figures, or by means of a wheel, or otherwise howsoever;

"member" means a member of the Board appointed under section 5;

"Minister" means the Minister responsible for finance;

"national lottery" means a lottery scheme owned by the Government promoted countrywide as authorized by this Act for commercial purposes under an agreement with the Board;

"operation" means the conduct of gaming activities or business;

"operator's licence" means a licence issued under this Act authorizing a person to conduct gaming activities or business;

"operator of a slot machine business" means a person who, under any agreement whereby consideration is paid or payable for the right to place slot machines, engages in the business of placing and operating slot machines upon the business premises of others;

"Regulation" means a rule, standard, directive or statement of general applicability which effectuates law or policy, or describes the procedure or requirements for practising before the Board and the term includes a proposed regulation and the amendment or repeal of a prior regulation;

"slot machine" means any mechanical, electrical or other device, contrivance or machine which, upon insertion of a coin, token or similar object, or upon payment of any consideration, is available to play or operate, the play or operation of which, whether by reason of the skill of the operator in playing a gambling game which is presented for play by the machine or application of the element of chance, or both, may deliver or entitle the person playing or operating the machine to receive cash, premiums, merchandise, tokens or any thing of value, whether the payoff is made automatically from the machine or in any other manner;

"sports book" means the business of accepting wagers on sporting events by any system or method of wagering;

"to bet" means to wager or stake any money or valuable thing by or on behalf of any person or, expressly or impliedly to undertake, promise or agree to wager or stake by or on behalf of any person, any money or valuable thing on a horse race, or other race, fight, game, sport, lottery or exercise or ay other event or contigency;

"tournament" means a series of contests;

"wager" means a sum of money or representative of value that is risked on an occurrence for which the outcome is uncertain.

PART II

THE GAMING BOARD OF TANZANIA

Establishment of the Gaming Board of Tanzania

4.–(1) There is established a Board to be known as the Gaming Board of Tanzania which shall -

(a) be a body corporate;
(b) have perpetual succession and a common seal;
(c) in its corporate name be capable of suing and being sued;
(d) be capable of purchasing or acquiring in any manner and alienating any movable or immovable property;
(e) be capable of entering into any such contract as may be necessary or expedient for the performance of its functions.

(2) The Board shall make procedures for the conduct of its business.

Composition of the Board

5.–(1) The Board shall be composed of the following members:

(a) a Chairman who shall be appointed by the President upon recommendation by the Minister;

(b) three memoers appointed by the Minister being -

(i) a representative of the Ministry of Finance;

(ii) a representative of the Attorney-General;

(c) two member appointed by the Minister who, in his opinion, possess the knowledge and experience in gaming activities and

(d) one member from civil society appointed by the Minister.

(2) The Director General shall be the Secretary to the Board.

Management of the Board

6. The powers to carry out the operations and management of the gaming activities in Tanzania shall vest in the Board.

Functions of the Board

7.–(1) The Board shall perform the functions and exercise such powers as are necessary for the carrying out of such activities and the doing of such things as are necessary, advantageous or proper for promotion, protection and benefit of the gaming industry in Tanzania.

(2) Without prejudice to subsection (1), the Board shall primarily oversee, monitor and regulate the conduct of gaming activities in Tanzania and in so doing it shall be responsible for:

(a) the granting, issuing, suspending, withdrawing and amending of gaming licence and any other licence pertinent to the gaming activities;

(b) advising on the imposition of taxes, levies and fees in respect of any gaming activities and collection thereof;

(c) devising policy guidelines and setting norms and standards of conduct for lotteries and gaming activities;

(d) fostering the stabililty and success of gaming and to preserve the competitive economy and free competition;

(e) bringing about honest and competitiveness in gaming industry;

(f) conducting a continuous study and investigation of gaming activities for the purpose of ascertaining any defects in the rules and regulations in order to discover abuses in administration and operations of the industry and to deal with them;

(g) exercising such other incidental powers as may be necessary to ensure safe and orderly regulation of the industry including performing background checks of applicants, qualifications and registration thereof, approving licensees internal control procedures and testing of gaming devices;

(h) defining standards, principles and procedures in respect of operations, premises, equipment, personnel, supplies procurement of services and enforcing compliance therewith;

(i) developing mechanisms for stakeholders' involvement and measures for dealing with adverse social impact of gaming activities;

(j) doing all other things which are necessary for or in connection with the performance of its functions and powers or to enable it to discharge its duties.

(3) The Board may delegate the performance or the exercise of its functions to the Director General.

(4) Members of the Board shall be paid such allowances from the funds of the Board at such rates as the Minister may determine.

Tenure of office of members of Board

8. Members of the Board shall hold office for three years and shall be eligible for re-appointment only for another one term.

Power to obtain information, documents and evidence

9.-(1) Subject to the provisions of this section, the Board may consult any person, organization or institution with regard to any matter deemed necessary by the Board in order to enable it to properly perform its functions.

(2) Where the Board has reason to believe that, a person is capable of supplying information, producing a document or giving evidence that may assist in the performance of any of its functions, it may, by summons signed by the Chairman of the Board or the Director General served on that person, require that person -

(a) to furnish the information in writing signed by him, in the case of a body corporate, signed by a competent officer of the body corporate;

(b) to produce the document to the Board;

(c) to appear before the Board to give evidence orally.

(3) A summons under this section shall specify the required time and manner of compliance.

(4) The Board may require that any evidence referred to under this section be given on oath or affirmation, and in that case, the Chairman, the Secretary or any member of the Board may administer the oath or affirmation.

(5) Any person shall not be excused from complying with summons under this section on the grounds that compliance may tend to incriminate the person or make the person liable to a penalty, save that information, documents and evidence provided in answer to a summons will not be admissible in any proceedings against the person other than proceedings under this Act.

(6) Any person who without lawful excuse refuses or fails to comply with a summons under this section, commits an offence and is liable on conviction to a fine not exceeding three hundred thousand shillings or imprisonment for a term not exceeding fifteen months or both.

(7) Where the Board has reason to believe that a person is in possession or control of any documents that may assist it in the performance of any of its functions, the Director General or the Board may apply to the court for grant of a warrant permitting the Board to enter into any premises at reasonable times to search or inspect the premises for documents in the procession or under the control of the person and make copies of, or take extracts from those documents.

(8) Any person, who knowingly gives false or misleading information or evidence in purported compliance with a summons under this section, commits an offence.

(9) Where -

(a) the Board has authorised a member of the staff of the Board to enter premises; and

(b) the authorised officer is refused or prevented from gaining entry to the premises;

the magistrate shall on application, be empowered to issue a warrant authorising any police officer to forcibly enter the premises to conduct the search and make copies or take extracts of documents therein.

Conflict of interests

10.-(1) A member and employees of the Board shall, for the purposes of ensuring public confidence in the conduct of gaming activities be in public trust.

(2) A member and an employee of the Board shall not -

(a) have any interest, direct or indirect in any licence, licensee, licensed premises, establishment or business involved in or with gaming activities, which is licensed by the board; or

(b) receive any gift, gratuity, employment or other thing for value from any person, corporation, association or firm that contracts with or that offers services, supplies, materials or equipment used by the Board in the normal course of its operations.

(3) A member or employee of the Board who contravenes the provisions of this section, commits an offence and shall on conviction be liable to a fine of one million shillings or to imprisonment for a term not exceeding twenty four months or to both.

The Director General

11.–(1) There shall be established an office of the Director General.

(2) The President shall, on recommendation of the Minister, appoint the Director General.

(3) A person shall be appointed a Director General who has adequate knowledge and proven experience in the gaming industry.

(4) The terms and conditions of service of the Director General shall be as stipulated in the letter of appointment.

(5) The Director General shall be a Chief Executive Officer of the Gaming Board of Tanzania.

(6) The Director General shall hold office for a term of five years and shall be eligible for re-appointment.

Directors and other staff

12. The Board may appoint on such terms and conditions and upon such salaries as it may think appropriate, such officers and employees for the proper and efficient conduct of the business and activities of the Board.

PART III

LICENCES

Gaming business licence

13.–(1) No person shall carry on the business or hold himself out as carrying on gaming activity or business or dealing in gaming business unless he is the holder of a gaming licence issued under this Act

(2) No person shall act as a representative of a holder or a person carrying on gaming activities or gaming business unless he is duly authorized by a licensee.

A certificate to manufacture and licence to sell or distribute equipment

14. No person shall manufacture, sell or distribute any article, machine, instrument or device used for gaming activity unless he is a holder of a certificate or, as the case may be, a licence issued pursuant to the provisions of this Act.

Applications for licence and renewal

15.–(1) An application for a licence or for the renewal of a licence shall be made to the Board in the prescribed form and manner and shall be accompanied by the prescribed fee.

(2) In the case of application for renewal of licence such application shall be made not later than thirty days before the expiry of the licence.

Grant or refusal to grant licence

16.–(1) The Board shall, where it is satisfied that conditions for grant of licence have been complied with, issue a gaming licence, dealer of gaming activity or business, manufacturer's, seller's or distributor's licence.

(2) The Board shall not refuse to grant or renew a licence without first giving the applicant or a holder of the licence an opportunity of being heard.

(3) Where the Board rejects an application for a licence or the renewal of a licence the prescribed fee shall not be refunded to the applicant.

(4) A gaming licence or other licence grantable under this Act, may be issued in the name of an individual or a body corporate.

(5) A licence shall only be granted to suitable applicant if such applicant meets such minimum requirements as may be determined either generally or specifically by the Board.

False statement

17. Any person who, in connection with an application for a licence or for the re-newal of a licence, willfully and knowingly makes a statement which is false or misleading in any material particular or willfully omits to state any matter or thing without which the application becomes misleading in any material particular, commits an offence and shall be liable on conviction to a fine of not less than five hundred thousand shillings or imprisonment for a term of not less than six months or to both.

Power of Board to impose conditions or restrictions

18.–(1) The Board may grant application for a licence or renewal of a licence subject to such conditions or restrictions as may be prescribed in the regulations or by written notice to a licence holder, and may in that respect, vary any condition or restriction in relation to the licence.

(2) Without limiting the generality of subsection (1), the Board may, in granting or renewing a licence, impose a condition or restriction as to the type of gaming activity that the holder of a licence may carry on including condition or restriction that he shall -

(a) only carry on gaming activity or business as authorized by the licence;

(b) only carry on gaming activity or business in licensed gaming premises;

(c) adhere to terms and conditions attached to the licence; and

(d) carry on gaming activity or business by using only approved gaming devices.

(3) Any person who contravenes or breaches a condition or restriction in relation to which an application for a licence or renewal of licence was granted, commits an offence.

(4) Any person who is convicted pursuant to subsection (3) shall be liable to a fine not exceeding two million shillings or to imprisonment for a term not exceeding eighteen months or to both.

Licence fee

19. There shall be paid for every licence granted under this Part such fee as may be prescribed by the Board.

Period of licence

20.–(1) Subject to subsection (2), every licence issued under this Act shall expire after twelve months from the date of issue.

(2) A licence that has been renewed in accordance with the provisions of this Part shall continue in force for a period of twelve months from the date of the renewal.

Notification of change of particulars

21. Where -

(a) The licensee ceases to carry on the business to which the licence relates; or

(b) a change occurs in any matter particulars of which are required to be entered in the register of licence, the licensee shall notify the Board accordingly.

Register of licence holders

22.–(1) The Board shall keep in such form as it thinks fit a register of the holder of current licences, specifying -

(a) the name of the holder;

(b) the address of the principal place of business at which the holder carries on the business in respect of which the licence is held;

(c) where the business carried on under a name or style other than the name of the holder of the licence, the name or style under which the business is carried on; and

(d) the name of the dealer in relation to who the licence was issued.

(2) Any person may, upon payment of the prescribed fee, inspect and take extracts from the register kept under subsection (1).

Operation pending renewal etc. of licence

23. Where a licensee has, before the expiration of the licence applied for a renewal of the licence and the licence expires before the grant of application for renewal, refusal or withdrawal of the same,the licensee shall until such time as his licence is renewed, refused or withdrawn, be deemed to carry on gaming activities lawfully.

Revocation and suspension of licence

24.–(1) Where the Board is satisfied that grounds exist for the revocation of the licence granted in terms of section 15 it shall, in writing, notify the licensee of the existence of such grounds and call upon the licensee to furnish reasons, within fourteen working days of that notice served personally to or placed at the registered office of the licensee, as to why the licence should not be revoked failing which the licence will cease to be valid.

(2) If reasons are furnished by the licensee as contemplated in subsection (1), the Board shall after considering such reasons -

(a) decide whether or not to revoke the licence; or

(b) call upon the licensee to appear before the Board on a specific date for oral representations in support of any written representations;

(c) revoke the licence and notify the licensee of that fact and the grounds for the revocation and the date on which revocation shall take effect.

(3) Notwithstanding subsection (1) a licence shall be deemed to be revoked, in case of -

(a) an individual, if he dies;

(b) a body corporate, if it is wound up.

Appeal to the Minister

25.–(1) Any person who is aggrieved by the decision of the Board refusing to grant or to renew a licence or of revoking a licence may appeal to the Minister within thirty days of such decision.

(2) In the determination of the appeal, the Minister may confirm or rescind the decision of the Board or give such directions, as he may deem proper for the determination of the appeal.

PART IV

TYPES OF LICENCES

Types of gaming licence

26.–(1) The following types of gaming licences and certificate may be issued under this Act:

(a) casino licence for conducting table games and slot machines;

(b) slot machines or route operation for promotion of slot machines business in a shop;

(c) manufacturer's certificate for manufacturing of gaming equipment including its spare part ;

(d) seller's or distributor's licence for supplying, selling or servicing gaming equipment;

(e) key gaming employee for a person in charge of any gaming activity at all times when the game is conducted;

(f) accreditation licence for a person engaged in non gaming activity within gaming premises.

(g) support licence, required for a person employed in the gaming activities or a gaming employee; and

(h) a retail gaming licence which is required by a retailer on a premise on which he maintains sole and exclusive legal possession of the entire premise for which he is issued.

(2) A licence issued under this Act shall invest in the holder or property or premises all necessary right and powers required for the purposes of conducting gaming activity or business or used in respect of gaming business or activities for which it has been issued.

(3) A licence issued under this Act shall not be transferred to another person and shall be subject to revocation pursuant to the conditions attached thereto or the provisions of this Act.

General condition for grant of licence

27. The grant of any licence under this this Act shall be made on the condition that :

(a) a licensee holds himself to remain qualified to hold such licence all the time when it is valid; and

(b) a licensee shall all times provide to the Board and other law enforcement authorities assistance and information necessary to ensure that policies and other requirements of this Act are achieved.

Submission of personal particulars on application of a licence

28.–(1) Applicants for a licence and a person holding such licences, including a person interested, directly or indirectly, in the gaming business or licence held by an applicant or licensee, shall upon request by the Board provide samples of fingerprints and handwriting and each of such person shall allow himself to be photographed in accordance with procedures established by the Board.

(2) Upon issuance of a formal request or warrant by the Board to answer or produce information, evidence, or testimony, each applicant and licensee shall comply with the request or warrant.

(3) If an applicant or licensee, or any employee or person interested, directly or indirectly, in either refuses or fails to comply with the Board request or warrant, then that person's licensee or application may be suspended, revoked, or denied, based solely upon such failure or refusal.

Determination of application fees

29.–(1) The Board may prescribe fees for investigation for the purpose of paying for the administrative costs likely to be incurred by the Board and for paying for any background investigations of applicants and others which fees may vary depending on the type of application, the complexity of the investigation, or the costs of the Board in reviewing the matters involved.

(2) The application form stipulated by the Board shall include a waiver of any right of confidentiality and a provision which allows the information contained in the application to be accessible to law enforcement agents.

(3) The waiver of confidentiality shall extend to any financial or personnel record, wherever maintained.

Refusal of application for licence

30. Any person who has an ownership interest of five percent or more in the person whose:

(a) application has been refused by the Board may not reapply for a licence until at least one year has elapsed from the date of such refusal;

(b) application has been refused a licence for a second time may not reapply until at least three years have elapsed since the date of the second refusal.

PART V

IMPOSITION OF GAMING TAX

Tax on gaming activities

31.–(1) There is hereby imposed a gaming tax on each licensed gaming activity.

(2) The gaming tax of such amount as prescribed in the Second Schedule to this Act shall be payable monthly in respect of each gaming device.

(3) The Minister may, by notice published in the *Gazette,* amend, vary or replace the Second Schedule.

(4) Every person liable to pay the gaming tax imposed under subsection (1), shall on or before the twenty first day of every month, pay to the Commissioner the tax due in respect of the preceding month.

(5) Where a person fails or defaults to remit tax or part of the tax, the Commissioner shall, by demand notice, require such person to pay immediately the demanded amount of tax plus interest, and such demand notice shall constitute a final demand notice.

Act Nos:33 of 1973 and15 of 2000

(6) The provisions of sections 101, 103, 107, 108 and 109 of the Income Tax Act, 1973 relating the collection and recovery of tax and imposition of interest shall apply in collection and recovery of tax and imposition of interest under this Act.

(7) Any dispute arising from the decision of the Commissioner shall be determined in accordance with the provisions of the Tax Revenue Appeals Act, 2000.

(8) Subject to any express directions by the Commissioner to the contrary, any powers and duties of the Commissioner under this Act may be exercised by any public officer authorized in writing in that behalf by the Commissioner.

(9) The Commissioner shall, immediately after collecting the tax under this Act, submit one sixth of the collected tax to the Board.

Returns and remittance

32. Not later than twenty one days following the end of each calendar month, each gaming licensee shall make a return and remittance to the Board on forms prescribed and furnished by the Board.

Penalty and interest to be considered as tax

33. Under this Act, tax imposed on gaming activities or business, penalty and interest shall be construed as constituting a tax for the purposes of collection and enforcement and for purposes of criminal liability.

Proceeds of gaming tax, etc.to promote sports activities

34.–(1) The Board shall allocate one half of money collected or realized out of gaming tax imposed on the national lottery for he purposes of promoting and, or sponsoring sports activities in Mainland Tanzania.

(2) The money allocated pursuant to subsection (1) shall be submitted to the National Sports Council.

Offences for evasion of tax

35.–(1) Any person who:

(a) makes any false or fraudulent return in attempting to deceit or evade the tax imposed by this Act;

(b) fails to pay tax due under this section within thirty days after the due date;

(c) fails to file a return required by this section within thirty days after the due date;

(d) violates either paragraph (b) or (c) two or more times in any twelve-month period;

(e) willfully aids or assists in, or procures, counsels, or advises another in-

(i) the preparation or presentation of any document ;

(ii) in connection with any matter arising under any title administered by the Board;

(iii) in making a return, affidavit, claim, or other document ;

which is fraudulent or is false as to any material fact, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim or document, commits an offence.

(2) Any person who fails to file a return or report required by this Act including taxable transactions, on or before the date on which the return or report is due shall be subject to the payment of an additional amount assessed as a penalty or a portion of it which shall be equal to fifty percent of the tax or whichever is greater.

(3) Any person who is subject to taxation under this Act and fails to pay the tax within the time prescribed shall be subject to an interest charge of fifty per cent per month or a portion thereof for the period of time during which the payment is late or whichever is greater

PART VI

REGULATION OF LOTTERIES

Promoters of lotteries to be licenced

36.–(1) Every person who wishes to promote or conduct lotteries shall apply for a licence in accordance with the provisions of Part III.

(2) A lottery promoted or conducted otherwise than in accordance with this Part shall be deemed to be an unauthorized lottery.

(3) A person who opens keeps or uses, or causes or knowingly permits the use of, premises for carrying on an unauthorized lottery, commits an offence and is liable on conviction to a fine not exceeding one million shillings or to imprisonment for a term not exceeding one year or to both.

(4) A person who prints or publishes or causes to be printed or published an advertisement or other notice of or relating to an unauthorized lottery or of or relating to the sale of a ticket or chance in any such lottery, commits an offence and is liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three months or to both.

(5) Notwithstanding subsection (4), publication of such an advertisement or notice in a newspaper outside Tanzania and normally circulating within Tanzania shall not be a contravention of this subsection

if the lottery to which the advertisement or notice refers is promoted and conducted outside Tanzania.

(6) A person who, in connection with any lottery promoted or conducted or which is proposed to be promoted or conducted in Tanzania -

(a) prints a ticket for use in the lottery; or

(b) sells or distributes, or offers or advertise for sale or distribution, or has in his possession for the purpose of sale or distribution, tickets or chances in the lottery; or

(c) distributes, or has in his possession for the purpose of distribution -

(i) an advertisement of the lottery; or

(ii) a list (whether complete or not) of prize winners or winning tickets in the lottery; or

(iii) any matter descriptive of the drawing or intended drawing of the lottery, which is calculated to act as an inducement to persons to participate in that lottery or in other lotteries; or

(d) brings, or invites any person to send, into Tanzania for the purpose of sale or distribution a ticket in, or advertisement of, the lottery; or

(e) sends or attempts to send out of Tanzania any money or valuable thing received in respect of the sale or distribution, or a document recording the sale or distribution, or the identity of the holder, of a ticket or chance in the lottery; or

(f) causes or procures any person to do any of the acts specified in paragraphs (a),(b),(c),(d) or (e),

commits an offence and is liable on conviction to a fine of not less than one million shillings or imprisonment for a term of not less than twelve months.

(7) In this section, references to printing include references to writing and other modes of representing or reproducing words in a visible form.

Issuance of permit and licence for public lotteries

37. The Board may issue a permit or a license authorizing the promotion or conduct of public lottery for various purposes namely:

(a) raising funds for social services, public welfare, relief of distress or patriotic purposes;

(b) providing recreational or sporting facilities;

(c) promoting product awareness or for marketing purposes (promotional lotteries); and

(d) doing other small lotteries as approved by the Board from time to time.

Authorization of public lotteries for charitable purposes

38.–(1) The Board may issue a permit authorizing the promotion and conduct of a lottery other than lottery promoted or conducted under sections 43, 44 or 45 which is intended to raise funds for social service, public welfare, relief and distress or patriotic purposes or to provide recreational or sporting facilities:

Provided that, at least twenty-five per centum of the gross proceeds of which is to be devoted to the object for which the lottery is promoted.

(2) Notwithstanding subsection (1), the Board may require as a condition that a specified proportion of greater than twenty-five per centum of the proceeds be devoted to the purposes for which the lottery is promoted, but in no case shall the Board require a proportion greater than forty-five per centum of the gross proceeds.

(3) Where in the case of a lottery authorized under this section less than twenty-five percentum, or less than the proportion provided by the Board under subsection (2), of the gross proceeds of the lottery is devoted to the object for which the lottery is promoted or any of the proceeds are devoted to a purpose, other than expenses and prizes, which is not such an object, each promoter of the lottery shall be construed as having committed an offence and be liable on conviction to a fine not exceeding one million shillings or to imprisonment for a term not exceeding six months or to both.

Powers of Board with respect to public lotteries

39.–(1) The Board may, in respect of any authorization granted under section 38 -

(a) impose such conditions as it may deem necessary in order to ensure that the lottery concerned is promoted and conducted as efficiently as possible in the interests of the purpose for which it is being promoted and of the public in general,

(b) take such steps as it may deem necessary in order to ensure that any conditions imposed under paragraph (a) have been or are being complied with; and

(c) guide and co-ordinate the proper and equitable distribution of the charitable funds of a lottery authorized by it.

(2) Without prejudice to the generality of paragraph (a) of subsection (1), the Board may, in respect of a lottery authorized by it, impose conditions under that paragraph -

(a) providing for the amount, not exceeding twenty per centum of the gross proceeds of the lottery, which the promoters thereof may deduct from the proceeds in respect of operating expenses;

(b) providing for the protection of purchasers of tickets or chances in the lottery against fraud;

(c) restricting the amount of the proceeds of the lottery which may be used for the purposes of the lottery outside Tanzania, which amount shall not exceed twenty per centum of the total amount devoted to the object for which the lottery is promoted;

(d) relating to the provision by the promoters of the lottery or guarantors to cover the expected proceeds, or any part thereof, of the lottery.

(3) For the purposes of paragraph (a) of subsection (2), a fee paid in respect of the authorization of a lottery shall be deemed to be part of the operating expenses.

(4) If any condition imposed under this section is contravened, cash of the promoters of the lottery concerned, and where the person by whom the condition is broken is not one of the promoters, that person also, shall be guilty of an offence and is liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding six moths or to both.

(5) It shall be a defence for a person charged with an offence under this section only by reason of his being a promoter of the lottery to prove that the offence occurred without his consent or connivance and that he exercised all due diligence to prevent it.

Power of Board to require incorporation of promoters of public lotteries

40. Before authorizing the promotion of a lottery under section 37, the Board may require the promoters, of the lottery to become a body corporate under any law for the time being in force relating to incorporation of bodies.

Appointment of a licensee of the national lottery

41.–(1) The Board may, on application, appoint and grant a licence to a suitable company to run the national lottery.

(2) Where a company is appointed pursuant to subsection (1), the Board shall enter into agreement with the company so appointed to run a national lottery on behalf of and under the auspices of the Board and such lottery shall be owned by the Government.

(3) Where a company applies for a licence to promote lottery for business purposes which at the time of making the application such lottery was not one of the products of the licensee of the national lottery, the Board may grant an application and issue a licence authorizing the applicant to promote such lottery.

(4) Where the Board issues a licence pursuant to subsection (3), the conduct or promotion of such lottery shall be made under the auspices of the licensee of the national lottery.

(5) For the purposes of this section, a company which may be appointed to run a national lottery shall be either a private or public company incorporated under the Companies Ordinance Cap. 212

Suitability of applicants, etc.

42.–(1) The Board shall only grant a licence to run national lottery or to promote lotteries as part of national lottery upon satisfaction that the applicant is a fit and proper body capable of running the national lottery and that any person managing or benefiting from such body is fit and proper.

(2) For the purposes of ensuring that only a fit and proper body is granted a licence to run or promote the national lottery, the Board shall in relation to any application which may be submitted,such vet applicants and in particular:

(a) directors;

(b) key gaming employee;

(c) share holders; and

(d) key contractor and subcontractors.

Board may authorize lotteries relating to horse racing, etc.

43.–(1) The Board may issue a permit authorizing the promotion of a lottery relating to a horse race or other race, whether promoted in Tanzania or elsewhere.

(2) Under this section, the Board may, in respect of a lottery to be promoted and conducted in Tanzania, issue -

(a) an on-the-course permit authorizing the promotion and conduct of a lottery on the course specified therein; or

(b) a permit authorizing the promotion and conduct of a lottery off-the course.

(3) Sections 38, 39 and 40 shall apply to every lottery in respect of which a permit under paragraph (a) of subsection (2) of this section is issued, and accordingly, references in those sections to "lottery" shall be construed as including references to lottery off-the-course.

Exemption of certain kinds of lotteries conducted for charitable, sporting or other purposes

44.–(1) A lottery may be promoted and conducted on behalf of a society, being a society established and conducted wholly or mainly for one or more of the following purposes -

(a) charitable purposes;

(b) participation in or support of athletic sports or games or cultural activities;

(c) purpose which, not being described in paragraph (a) or paragraph (b), are neither purposes of private gain nor purposes of a commercial undertaking,

and is so promoted for raising money to be applied for purposes of the society.

(2) The following conditions shall be observed in connection with the promotion and conduct of the lottery -

(a) the promoter of the lottery shall be a member of the society authorized in writing by the governing body of the society to act as the promoter;

(b) no remuneration shall be paid in respect of the lottery to the promoter or to any person employed by the promoter in connection with the lottery who carries on a betting business or is otherwise engaged by way of business in the organization of betting;

(c) the whole proceeds, after deducting sums lawfully appropriate on account of expenses or for the provision of prizes, shall be

applied to purposes of the society, being purposes described in paragraphs (a), (b) and (c) of subsection (1);

(d) the amount of the proceeds appropriated on account of expenses shall not exceed the expenses actually incurred, or fifteen per centum of the whole proceeds, whichever is the less, and the amount of the proceeds appropriated for the provision of prizes shall not exceed one-half of the whole proceeds;

(e) the price of each ticket or chance shall be the same, and the price of a ticket shall be stated on the ticket;

(f) no written notice or advertisement of the lottery shall be exhibited published or distributed except -

(i) a notice or advertisement exhibited on the premises of the society, or published or distributed exclusively to members of the society;

(ii) such notice or advertisement as may be contained in the tickets, if any;

(g) every ticket and every notice or advertisement of the lottery lawfully exhibited, distributed or published shall specify the name of the society, the name and address of the promoter and the date on which the draw, determination or event by or by reference to which the prize winners are ascertained will take place;

(h) no ticket shall be sent through the post to a person not being a member of the society;

(i) no person shall be admitted to participate in the lottery in respect of a ticket or chance except after payment to the promoter of the whole price of the ticket or chance, and no money received by the promoter for or on account of a ticket or chance shall in any circumstances be returned; and

(j) no payment on account of expenses or prizes shall be made out of moneys of the society other than proceeds of the lottery.

(3) If any condition required by subsection (2) is contravened, the promoter of the lottery and any other person who is a party to the contravention, commits an offence and is liable on conviction to a fine not exceeding two hundred thousand shillings or imprisonment for a term not exceeding six months or to both

(4) For the purposes of subsection (3) -

(a) it shall be a defence for a person charged with an offence under this section only by reason of his being the promoter to prove that the contravention occurred without his consent or connivance and that he exercised all due diligence to prevent it;

(b) it shall be a defence for a person charged with an offence in respect of an appropriation or payment made in contravention of paragraph (e) or paragraph (i) of subsection (2) to prove that -

(i) the proceeds of the lottery fell short of the sum reasonably estimated; and

(ii) the appropriation or payment was made in respect of expenses actually incurred, or in order to fulfil an unconditional undertaking as to prizes given in connection with the sale of the relevant tickets or chances; and

(iii) the total amount appropriated or paid in respect of expenses and prizes did not exceed the amounts which could lawfully be appropriated out of the proceeds of the lottery under subsection (2) (e) if the proceeds had amounted to the sum reasonably estimated.

(5) In this section -

(a) in construing subsection (1) (c), a purpose for which a society is established or conducted which is calculated to benefit the society as a whole shall not be held to be a purpose of private gain by reason only that action in its fulfillment would result in benefit to any person as an individual; and

(b) in construing subsection (2) (d), where a payment falls to be made by way of hiring, maintenance or other charge in respect of equipment for holding the lottery and the amount of that charge falls to be determined wholly or partly by reference to the extent to which that or some other equipment is used for the purpose of that lottery, then that payment shall be held to be an application of the proceeds for purposes of private gain, and accordingly the reference to expenses shall not include a reference to any such charge falling to be so determined; and

(c) "society" includes a club, institution, organization or association of persons, by whatever name called, and any separate branch or section of that club, institution, organization or association.

Exemption to small lotteries incidental to certain entertainment

45.–(1) A lottery may be promoted or conducted as an incident of an entertainment to which this section applies provided the following conditions are observed in connection with the promotion or conduct of the lottery -

(a) the whole proceeds of the entertainment (including the proceeds of the lottery) after deducting -

(i) the expenses of entertainment excluding expenses incurred in connection with the lottery;

(ii) the expenses incurred in printing tickets in the lottery; and

(iii) such sum, if any, not exceeding one hundred thousand shillings as the promoters of the lottery think fit to appropriate on account of expenses incurred by them in purchasing prizes in the lottery,

shall be devoted to purposes other than private gain:

Provided that, the proceeds of the entertainment, including the proceeds of the lottery, shall not be held to be devoted to purposes of private gain by reason only that their application for purposes other than private gain resulted in benefit to any person as an individual;

(b) tickets or chances in the lottery shall not be sold or issued, nor shall the result of the lottery be declared, except on the premises on which the entertainment takes place and during the progress of the entertainment,

(c) the facilities provided for participating in lotteries, or those facilities together with either or both of the following -

(i) facilities offered for gaming entertainment not held for private gain;

(ii) the opportunity to win prizes at amusements with prizes at certain non-commercial entertainments,

shall not be the only, or the only substantial, inducement to persons to attend the entertainment;

(d) the prizes in the lottery shall be in the possession and custody of and at the disposal of the promoters of the lottery;

(e) there shall not be exhibited, published or distributed a written notice or advertisement of the lottery, other than a notice thereof exhibited on the premise on which the entertainment takes place and such announcement or advertisement thereof as is contained in the tickets, if any:

(f) none of the prizes in the lottery shall be money prizes; and

(g) no ticket or chance shall be sold at a price.

(2) If any of the conditions specified in subsection (1) is contravened, every person concerned in the promotion or conduct of the lottery shall commit an offence and be liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding six months or to both.

(3) It shall be a defence for a person charged with an offence under this section to prove that the contravention occurred without his consent or connivance and that he exercised all due diligence to prevent it.

(4) The entertainment to which this section applies are bazaars, sales of work, fees, dinners, dances, sporting or athletic events and other entertainment of a similar character, whether limited to one day or part thereof or extending over two or more days.

Private lotteries

46.–(1) A private lottery may be promoted and conducted provided the following conditions are observed in connection with the promotion and conduct of the lottery -

(a) the whole proceeds, after deducting only expenses incurred for printing and stationery, shall be devoted to the provision of prizes for purchasers of tickets or chances, or, in the case of a lottery promoted for the members of the society, shall be devoted either to the provision of prizes or to purposes which are purposes of the society, or, as to part to the provision of prizes and, as to the remainder, to purposes of the society;

(b) there shall not be exhibited, published or distributed a written notice or advertisement of the lottery other than -

(i) a notice thereof exhibited on the premises of the club for whose members it is promoted or, as the case may be, on the premises on which the persons for whom it is promoted work or reside;

(ii) such announcement or advertisement thereof as is contained in the tickets, if any;

(c) the price of each ticket or chance shall be the same, and the price of a ticket shall be stated on the ticket;

(d) every ticket shall bear upon the face of it the names and addresses of each of the promoters of the lottery and a statement of the persons to whom the sale of tickets or chances by the promoters is restricted, and a statement that no prize won in the lottery shall be paid or delivered by the promoters to any person other than the person to whom the winning ticket or chance was sold by them, and no prize shall be paid or delivered except in accordance with that statement;

(e) no ticket or chance shall be issued or allotted by the promoters except by way of sale and upon receipt of the full price thereof and no money or valuable thing so received by a promoter shall in any circumstances be returned; and

(f) no ticket in the lottery shall be sent through the post.

(2) If any of the conditions specified in subsection (1) is contravened, each of the promoters of the lottery, and where the person by whom the condition is broken is not one of the promoters, that person also commits an offence and is liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding six months or to both:

(3) It shall be a defence for a person charged with an offence under this section only by reason of his being a promoter of the lottery to prove that the contravention occurred without his consent or connivance and that he exercised all due diligence to prevent it.

(4) In this section -

"private lottery" means a lottery in Tanzania which is promoted for, and in which the sale of tickets or chances by the promoters is confined to, either -

(i) members of one society established for social or recreational purposes only; or

(ii) persons all of whom work on the same premises; or

(iii) persons all of whom reside on the same premises,

and which is promoted by persons each of whom is a person to whom, under subparagraphs (a) (ii) and (iii), tickets or chances may be sold by the promoters and, in the case of a lottery authorized in writing by the governing body of the society to promote the lottery;

"society" includes a club, institution, organization or other association of persons by whatever name called, and each local or affiliated branch or section of a society shall be regarded as a separate and distinct society.

Prohibition for sale of a ticket by or to a person under eighteen, an offence

47.–(1) No ticket or chance in a lottery promoted and conducted under this Part shall be sold by or to a person under the age of eighteen years.

(2) In the case of a contravention of this section, each of the promoters of the lottery concerned, and where the person by whom this section is contravened is not a promoter that person also, commits an offence and is liable on conviction to a fine not exceeding three hundred thousand shillings or to imprisonment for a term not exceeding three months or to both:

(3) It shall be a defence -

(a) for a person charged with an offence under this section only by reason of his being a promoter of the lottery to prove that the contravention occurred without his consent or connivance and that he exercised all due diligence to prevent it;

(b) to prove that the person charged neither knew nor had reasonable cause to suspect that the person was under the age of eighteen years.

Submission of accounts and returns in respect of lotteries

48.–(1) The Board may require the promoters of a lottery which is promoted, or conducted under sections 43, 44, 45 and 46 to submit accounts and make returns in such form and within such period as it may specify.

(2) A person who -

(a) makes default in submitting accounts or making returns required to be submitted or made under this section within the time specified; or

(b) submits accounts or makes a return which he knows or may be reasonably considered to know to be false in a material particular,

commits an offence and shall be liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three months or to both.

Certain prohibition in relation to unauthorized lotteries

49.–(1) No person shall -

(a) sell, offer to sell, expose for sale, print, distribute or send to another person any lottery ticket in respect of an unauthorized lottery;

(b) conduct or manage an unauthorized lottery;

(2) Any person who contravenes any of the provisions of subsection (1), commits an offence and shall be liable on conviction to a fine of not less than one million shillings.

Control of advertisement relating to lotteries Act No.3 of 1976

50.–(1) No person shall print or publish or cause to be printed or published any advertisement of or relating to an unauthorized lottery, or relating to the issue of any lottery ticket or the amount or nature of any dividend or prize connected with an unauthorized lottery.

(2) Subsection (1) shall not apply to the publication of any such advertisement in a newspaper printed outside Tanzania normally circulating within Tanzania.

(3) Any person who contravenes the provisions of subsection (1), commits an offence and shall be liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding twelve months or to both.

(4) No publisher, proprietor, printer or editor or other member of the staff of any newspaper (being a newspaper within the meaning of the Newspapers Act, 1976 shall be charged with an offence under this section if he furnishes to the Director General or to a police officer the name and address of the person who caused such advertisement to be published.

Board may authorize other types of lotteries

51.–(1) The Board may authorize promotion of different types of lotteries and the manner in which they may be conducted.

(2) The Board may make by-laws prescribing fees and levies that may be paid in respect of any such lotteries.

PART VII

AMUSEMENTS WITH OR WITHOUT PRIZES AND MONEY GAMES

Provision of amusements with prizes at certain commercial or non-commercial entertainments

52.–(1) A person may provide amusements with or without prizes at commercial or non-commercial entertainments as may be authorised and licenced by the Board.

(2) For the purposes of subsection (1), the following conditions shall apply:

(a) the whole proceeds of the entertainment including the proceeds of any amusements to which this section applies, after deducting -

(i) the expenses of the entertainment, including expense incurred in connection with any such amusements;

(ii) such sum, if any as the person providing the amusements thinks to be appropriate account of expenses incurred in purchasing prizes in connections with any such amusement, the remainder shall be considered and treated as private gain;

(b) the opportunity to win prizes at amusements to which this section applies, or that opportunity together with facilities offered by virtue of section 43 and the manner for participation in a lottery or taking part in gaming, shall not be construed as being the only inducement to persons to attend the entertainment.

(3) If any of the conditions specified in subsection (1) is contravened or not complied with, every person concerned in the provision or conduct of that amusement shall, unless he proves that the contravention occurred without his consent or connivance and that he exercised all due diligence to prevent it, commits an offence and liable on conviction to a fine not exceeding three hundred thousand shillings or imprisonment for a term not exceeding three months or to both.

(4) In this section -

(a) in construing paragraph (a) of subsection (1), the proceeds of the entertainment shall not be held to be applied for purposes of private gain by reason only that their application for purposes other than private gain resulted in benefit to any person as an individual:

Provided that, where a payment falls to be made by way of hiring, maintenance or other charge in respect of any equipment for providing the amusements and the amount of that charge falls to be determined wholly or partly by reference to the extent to which that or some other equipment is used for the purpose of the amusements, then the payment shall be held to be an application of the proceeds for purposes of private gain, and accordingly, the reference to expenses shall not include a reference to any such charge falling to be so determined.

(b) "entertainment" means a bazaar, sale of work, fete, dinner, dance, sporting or athletic event or other entertainment of similar character whether limited to one day or part thereof or extending over two or more days.

Amusement machine

53.-(1) The Board may, subject to any regulations made under this Act, and upon grant of a licence, issue a permit authorizing the use of an amusement machine on premises approved by it.

(2) A permit issued under this section shall be subject to such conditions as the Board may impose and in every case to the condition that, where such amusement machine is placed in a premises ordinarily restricted for children, no person under the age of eighteen years shall play an amusement machine unless in the presence of, and with the permission of, his parent or guardian.

(3) Any person who -

(a) uses or permits the use of an amusement machine in respect of which a permit has not been issued under subsection (1); or

(b) contravenes or allows the contravention of any condition provided for or imposed by the Board under subsection (2),

commits an offence and is liable on conviction, in the case of an offence under paragraph (a), to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding six months or to both and, in the case of an offence under paragraph (b), to a fine not

exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two months or to both.

(4) In this section, "amusement machine" means a machine. other than a gaming machine -

(a) which is operated by the insertion of a coin or coins into the machine; and

(b) whereby a successful player neither receives nor is offered any benefit other than -

(i) the opportunity afforded by the automatic action of the machine to play the game again without insertion of a coin; or

(ii) the delivery by the machine of a coin or coins of a value not exceeding that required in order to play the game once.

Prohibition against competitions or prizes involving no skill

54.–(1) No person shall conduct in Tanzania, in or through any newspaper or broadcasting, or in connection with a trade or business or the sale of any article to the public -

(a) a competition in which prizes are offered for forecasts of the result either or a future event, or of a past event the result of which is not yet ascertained or not yet generally known; or

(b) any other competition success in which does not depend to a substantial degree upon the exercise of skill.

(2) Nothing in subsection (1), with respect to the conducting of competitions in connection with a trade or business, shall apply in relation to a pool betting scheme.

(3) Any person who contravenes this section shall, without prejudice to his liability, if any, to be proceeded against under any other provision of this Act relating to betting and lotteries, commits an offence and is liable on conviction to fine not exceeding three hundred thousand shillings or to imprisonment for a term not exceeding three months or to both.

(4) In this section, "broadcasting" means radio communication which is intended and capable of being received by members of the public.

Prohibition of money games, pyramid and other similar schemes

55.-(1) A person who sends or causes to be sent or supplies be supplied or delivers or causes to be delivered any chain letter or voucher, or "upatu" or who sends or receives money or moneys worth in connection with a chain letter or voucher, commits an offence and is liable on conviction to a fine not exceeding five hundred thousand shillings or imprisonment for a term not exceeding five years or to both.

(2) Any person who, in relation to any gaming activity, conducts or promotes or is a party to any scheme, plan or operation of any kind by which any person, on payment of money or on giving any valuable security becomes entitled under the scheme, plan or operation to receive from the person conducting or promoting the scheme, plan or operation, or any other person, a larger sum of money or amount of valuable security than the sum or amount paid or given, or to be paid or given by reason of the fact that, other persons have paid or given, or obliged themselves to pay or give any sum of money or valuable security under the scheme, plan or operation, commits an offence.

(3) Any person who -

(a) makes any payment to or for the benefit of the promoter or any promoters, or to or for the benefit of a participant in the scheme or plan; and

(b) is induced to make that payment by reason that the prospect is held out to him of receiving payment or other benefit in respect of the introduction of other persons who becomes participants in the scheme or plan,

commits an offence.

(4) For the purposes of subsection (1) "chain letter or voucher" or "upatu" means any document supplied or delivered from one person to another suggesting to the person to whom it is supplied or delivered -

(a) that he should send, supply or deliver a document having the same or similar purport to another person or persons; and

(b) that he should remit to a person or to an address specified in the first mentioned document money or money's worth.

PART VIII

PROHIBITED TRANSACTIONS

Prohibited transaction

56.–(1) A licensee shall not -

(a) exchange cash for cash with or on behalf of a patron in any transaction in which the amount of the exchange exceeds five million shillings or its equivalent in convertible currency;

(b) issue a cheque, other negotiable instrument or a combination of the two to a patron in exchange for cash in any transaction in which the amount of the exchange exceeds five million shillings or its equivalent in convertible currency ; or

(c) effect any transfer of funds by electronic, wire, or other method, or a combination of methods to a patron or otherwise effect any transfer of funds by any means on behalf of a patron in exchange for cash in any transaction in which the amount of the exchange exceeds five million shillings or its equivalent in convertible currency.

(2) Subsection (1) shall not apply in respect of a licensee who is -

(a) transferring a patron's winnings by cheque, other negotiable instrument, electronic, wire, or other means of transfer if the cheque, negotiable instrument, electronic, wire or other means of transfer of funds issued by a licensee in payment of a patrons winning is made payable to the order of the patron and, if the winnings have been paid:

(i) in cash but the patron has not taken physical possession of the cash or has not moved the cash from the sight of the licensee's employee who paid the winnings; and

(ii) with chips, tokens or other gaming instrumentalities;

(b) accepting cash from and returning it to a patron in accordance with rules promulgated by the Board.

(3) In this section -

"cash" means coin and currency that circulates and used and accepted as money in Tanzania;

"patron" means a person whether or not engaged in gambling, who enters into a transaction in accordance with the provisions of this Part.

Round table transactions

57.-(1) Each licensee shall file a report of each transaction in currency involving either cash in or cash out of or more than five million shillings.

(2) A reportable transaction shall be filed in a form to be prescribed by the Board within fifteen days following the date on which the transaction was made.

(3) Before concluding any transaction with respect to which a report is required by this section, a licensee shall verify and record the name and address of the individual presenting the transaction, as well as record the identity, account number or individual identification number.

(4) Verification for individuals who are not residents of Tanzania must be made by passport or other official document evidencing nationality or residence.

Multiple transactions

58.-(1) Multiple currency transactions shall be treated as a single transaction if the licensee has knowledge that they are by or on behalf of any person and result in either cash in or cash totaling more than five million shillings during any gaming day.

(2) For purposes of subsection (1), a licensee shall be deemed to have knowledge if any sole proprietor, partner, officer, director, or employee of the licensee, acting within the scope of his or her employment, has knowledge that such multiple currency transactions have occurred.

(3) The knowledge may also be implied upon examining the books, records, logs magnetic media or any manual system of records maintained by the licensee during the ordinary course of business.

Suspicious transactions

59.-(1) A licensee shall file a report of any suspicious transaction relating to a possible violation of law or regulations or where a licencee believes that there is suspicious transaction relevant to possible violation of any law or regulation but whose reporting is not required by this section.

(2) A transaction required for reporting under this section is one which, if it is conducted or attempted by, at or through the licensee, involves more than five million shillings, and the licensee suspects or has reason to suspect -

(a) the transaction involves funds derived from illegal activities;

(b) the transaction is designed to evade any requirements of anti-money laundering laws or regulations; or

(c) the transaction has no business or apparent lawful purpose or is not the type of transaction the particular patron would normally be expected to engage, and the licensee knows of no reasonable explanation for the transaction after examining the available facts, including the background and possible purpose of the transaction.

Requirement for record keeping

60.–(1) Each licensee shall create and keep accurate, complete, legible and permanent records in order to ensure compliance with this Part

(2) The records shall be kept in such a manner as the Board may instruct, direct, approve or require.

(3) The records so created shall be retained for a period of five years unless the Board has, by writing, authorised its destruction or disposal.

Internal control

61. Each licensee is required to incorporate and maintain a system of internal control and upon such incorporation and maintenance, a description of the procedures adopted by the licensee in compliance with this section, shall be submitted to the Board for inspection and approval.

Structured transaction

62.–(1) No licensee, its officers, employees or agents shall encourage or instruct the patron to structure or attempt to structure transactions.

(2) For the purposes of sub-section (1), "structure" means any manner or method used with the intention of evading or circumventing requirements for reporting of any transaction.

PART IX

FINANCIAL PROVISIONS

Sources of Funds

63. The funds of the Board shall consist of -

(a) money from time to time appropriated by the Parliament;

(b) all moneys received by the Board from licensing fees and levies;

(c) all moneys borrowed by the Board;

(d) one sixth of the gaming tax payable under this Act;

(e) any other moneys received by or donated or made available to the Board for the purpose of performing its functions under this Act.

Duty of the Board to operate on sound principles

64. The Board shall perform its functions in accordance with sound commercial and financial principles.

Estimates

65.–(1) The Director General shall, not later than two months before the end of each financial year, prepare and submit to the Board for its approval, estimates of income and expenditure of the Board for the next following financial year and may, at any time before the end of each financial year, prepare and submit to the Board for approval any estimates supplementary to the estimates of the current year

(2) No expenditure shall be made out of the funds of the Board unless that expenditure is part of the expenditure approved by the Board under the estimates for the financial year in which that expenditure is to be made or in estimates supplementary to that year's estimates.

Accounts and financial audit

66.–(1) The Board shall keep books of accounts and maintain proper records of its operations in accordance with commercial accounting standards.

Act No. 3 of 1972

(2) The accounts of the Board may at any time and shall, at the end of each financial year, be audited by a person registered as an auditor under the Auditors and Accountants (Registration) Act,1972, appointed by the Board on such terms and conditions as it may determine.

Performance audit

67.–(1) The Controller and Auditor General shall, at least once every two years and more frequently as he sees fit, conduct an audit of the performance by the Board of its functions including its performance in relation to key performance indicators.

(2) The Controller and Auditor General may conduct additional audits of the Board if requested by the Minister.

Annual report

68.–(1) Before 30th September each year, the Board shall prepare an annual report in respect of that year up to immediately preceding 30th June and submit it to the Minister.

(2) The annual report shall provide detailed information regarding the exercise of the functions and power of the Board during the year to which it relates and shall include -

(a) a copy of the audited accounts;

(b) a copy of the report of the Controller and Auditor-General on the performance audit;

(c) such information and other material as the Board may be required by this Act or the regulations to include annual report.

(3) Upon receipt of the annual report, the Minister shall as soon as practicable lay it before the National Assembly.

Financial year

69. The financial year of the Board shall be the period of twelve months beginning from the 1st day of July and ending on the 30th day of June in the year following; except that the first financial year of Board shall be the period commencing with the commencement of this Act and ending with the next following 30th day of June.

PART X

PROHIBITIONS GENERALLY

Age of participants

70.–(1) It shall be unlawful for any person under eighteen years of age to:

(a) linger in the gaming area of a casino;

(b) sit on a chair or be present at a gaming table, slot machine, or other area in which gaming is conducted; or

(c) participate, play, be allowed to play, place wagers, or collect winnings, whether personally or through an agent, in or from any gaming activity.

(2) Any person who contravenes any of the provisions of this section, commits an offence and any person, being of an age above eighteen who permits or causes a person under eighteen years to commit an act which is prohibited under subsection (1) shall also be deemed to have committed an offence and on conviction be liable to a fine of not less than five hundred thousand shillings or imprisonment for a term not less than three months or to both.

Failure to pay winners

71.–(1) Any licensee who fails to pay the winner of any gaming activity commits an offence.

(2) Any licensee who is convicted of an offence pursuant to subsection (1), shall be liable on conviction to a fine of not less than one million shillings or imprisonment for a term of not less than six months or to both.

Use of device for calculating probabilities

72. It shall be unlawful for any person at a licensed gaming establishment, to use or possess with the intent to use, any device to assist:

(a) in projecting the outcome of the game;

(b) in keeping track of the cards played;

(c) in analyzing the probability of the occurrence of an event relating to the game; or

(d) in analyzing the strategy for playing or betting to be used in the game, except as permitted by the Board.

Use of counterfeit or unapproved chips or tokens or coins or devices etc.

73.–(1) It shall be unlawful for any licensee, employee, or other person to use counterfeit chips in any gaming activity.

(2) Without prejudice to subsection (1), it shall be unlawful for any person, in playing or using any gaming activity designed to be played with, to receive, or to be operated by chips or tokens approved by the Board or by lawful coin of Tanzania:

(a) knowingly to use anything other than chips or tokens approved by the Board or lawful coin, legal tender of Tanzania, or to use coin not of the same denomination as the coin intended to be used in that gaming activity; or

(b) to use any device or means to violate the provisions of this Act.

(3) It shall be unlawful for any person to possess any device, equipment, or material which he knows has been manufactured, distributed, sold, tampered with, or serviced in violation of the provisions of this Act.

(4) It shall be unlawful for any person, not a duly authorized employee of a licensee acting in furtherance of his or her employment within a gaming premises to have on his person or in his or her possession any device intended to be used to violate the provisions of this Act.

(5) It shall be unlawful for any person who is not an employee of a licensee to possess, while in premises where gaming activity is conducted, any key or device designed for the purpose of or which is suitable for opening, entering, or affecting the operation of any gaming activity, drop box, electronic or mechanical device connected thereto, or for removing money or other contents from such drop box, electronic or mechanical device or for removing money or other contents from such drop box, electronic or mechanical device

(6) Possession of more than one of the devices, equipment, products, or materials described shall, for the purposes of this section, give rise to a presumption that the possessor intended to use them for cheating.

(7) Without prejudice to sub-section (6), it shall be unlawful for any person to use or possess while on the premises any cheating or thieving device, including but not limited to, tools, drills, wires, coins, or tokens attached to strings or wires or electronic or magnetic devices, to facilitate the alignment of any winning combination or to facilitate removing from any slot machine any money or contents thereof, unless the person is a duly authorized gaming employee acting in the furtherance of his employment.

(8) Any person who contravenes any of the provision of this section, commits an offence and shall on conviction be liable to a fine of not less than one million shillings or to imprisonment to a term of not less than twelve months or to both.

Cheating

74.–(1) It is unlawful for any person, whether he is the owner or employee of, a patron or a player in an establishment to cheat at any gaming activity.

(2) For purposes of this article, "cheating" means to alter the selection of criteria which determine:

(a) the result of a game; or

(b) the amount or frequency of payment in a game.

(3) Any person who contravenes subsection (1), commits an offence and shall be liable on conviction to a fine of not less than one million shillings or to imprisonment for a term not less than six months or to both.

Cheating game and devices

75.–(1) It shall be unlawful for any person playing any licensed game in licensed gaming premises:

(a) knowingly conduct, carry on, operate, or deal or allow to be conducted, carried on, operated, or dealt any cheating or thieving game or device; or

(b) knowingly deal, conduct, carry on, operate, or expose for play any game or games played with cards or any mechanical device, or any combination of games or devices, which have in any manner been marked or tampered with or placed in a condition or operated in a manner the result of which tends to deceive the public or tends to alter the normal random selection of characteristics or the normal chance of the game which could determine or alter the result of the game.

(2) Any person issued a license pursuant to this Act who contravenes this section, commits an offence and shall on conviction be liable to a fine of not less than one million shillings or to imprisonment for a term not exceeding three months or to both.

(3) If a person committing an offence against this section is a repeating offender, that person shall on conviction be liable to a fine of not less than two million shillings or to imprisonment for a term of not less than twelve months.

Unlawful manufacture, sale, distribution, marking, altering, or modification of equipment and devices, etc.

76.–(1) It shall be unlawful for any person to manufacture, sell, or distribute any cards, chips, dice, game, or device which is intended to be used in contravention of any provision of this Act.

(2) It shall be unlawful for any person to mark, alter, or otherwise modify any associated equipment or gaming device in a manner that:

(a) affects the result of wager by determining win or loss; or

(b) alters the normal criteria of random selection, which affects the operation of a game or which determines the outcome of a game.

(3) Any person who does an act against this section shall on conviction be liable to a fine not exceeding five million shillings or to imprisonment for a term not exceeding two years or to both.

Prohibition of certain acts

77.–(1) It shall be unlawful for any person to:

(a) alter or misrepresent the outcome of a game or other event on which wagers have been made after the outcome has become known but before it is revealed to the players;

(b) place, increase, or decrease a bet or to determine the course of play after acquiring knowledge, not available to all players, of the outcome of the game or any event that affects the outcome of the game or which is the subject of the bet or to aid anyone in acquiring such knowledge for the purpose of placing, increasing, or decreasing a bet or determining the course of play contingent upon that event or outcome;

(c) claim, collect, or take, or attempt to claim, collect, or take, money or anything of value in or from a gaming activity with intent to defraud and without having made a wager contingent thereon, or to claim, collect, or take an amount greater than the amount won;

(d) knowingly, entice or induce another to go to any place where gaming is being conducted or operated in violation of the provisions of this Act, with the intent that the other person play or participate in that gaming activity;

(e) place or increase a bet after acquiring knowledge of the outcome of the game or other event which is the subject of the bet, including past-posting and pressing bets;

(f) to reduce the amount wagered or to cancel a bet after acquiring knowledge of the outcome of the game or other event which is the subject of the bet, including pinching bets;

(e) manipulate, with the intent to cheat, any component of a gaming device in a manner contrary to the designed and normal operational purpose for the component, including, but not limited to, varying the pull of the handle of a slot machine, with knowledge that the manipulation affects the outcome of the game or with knowledge of any event that affects the outcome of the game;

(f) by any trick or slight of hand performance, or by fraud or fraudulent scheme, cards, or device, for himself or another, win or attempt to win money or property or a representative of either or reduce a losing wager or attempt to reduce a losing wager in connection with gaming;

(g) conduct any gaming operation without a valid license;

(h) conduct any gaming operation on an unlicensed premises;

(i) permit any gaming activity to be conducted, operated, dealt, or carried on in any gaming premises by a person other than a person licensed for such premises pursuant to this section;

(j) place any gaming devices or slot machines into play or display such devices or slot machines without the authorization of the Board;

(k) employ or continue to employ any person in a gaming operation who is not duly licensed or registered in a position whose duties require a license or registration pursuant to this Act; or

(l) without first obtaining the requisite license or registration pursuant to this Act be employed, work, or otherwise act in a position whose duties would require licensing or registration pursuant to this Act.

(2) Any person who contravenes subsection (1), commits an offence and shall on conviction be liable to fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding twelve months or to both.

Offence for obtaining money by cheating at lawful gaming or by wagering on any event

78. A person who, by any fraud or unlawful device or ill-practice in playing at or with an instrument of gaming, or in taking a part in the stakes or wagers, or in betting on the sides or hands of those that are playing, or in wagering on the event of a game, sport, pastime or exercise, wins from another person for himself, or for or on behalf of another person, a sum of money or valuable thing, shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding six months or to both.

Power to enter and inspect, gaming premises

79.–(1) It shall be lawful -

(a) for a person authorized in writing in that behalf by the Board, on production of his authority, if demanded;

(b) for a person appointed by the Board for the purposes of examining record, books or accounts, on production of his authority, if demanded; and

(c) for a police officer of or above the rank of Assistant Inspector; to enter without warrant and inspect premises in which he has reason to believe that an offence under this Act, or under any regulations made thereunder, has been or is about to be committed, and may -

(i) examine and take copies of books, accounts and documents relating or appearing to relate to any betting transaction, lottery or gaming;

(ii) seize, remove or detain a book, account or document which he has reasonable cause to suppose will afford evidence of an offence under this Act or any regulations made under the Act;

(iii) require the owner or occupier of the premises to render such explanation and give such information relating to any betting transaction, lottery or gaming as may be reasonably required by him in the performance of his duties.

(2) The power to act under subsection (1) shall only be exercised without warrant if the person so acting has reasonable cause to believe that the delay occasioned in obtaining a search warrant would seriously hinder him in the performance of his duties, and the power shall be exercised only by or under the directions of a police officer of or above the rank of Assistant Inspector unless the person authorized in writing by the Board has reasonable cause to believe that the delay occasioned in summoning a police officer would, or would tend to, defeat the purposes of this section.

(3) A person who resists, hinders or obstructs a person acting in pursuance of any of the provisions of this section, or who on a requisition under subsection (1) wilfully withholds information, or gives information knowing or having reason to believe it to be false or misleading, commits an offence and shall on conviction be liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding six months or to both.

(4) Before removing anything under subsection (1), the person removing it shall furnish the person in whose custody or possession the article is at the time of removal with a written receipt therefor.

Forfeiture of licence

80.—(1) Where a licensee is convicted of an offence under this Act or of an offence involving fraud or dishonesty, the court by or before which that person is convicted may order that his licence shall be forfeited or cancelled.

(2) Where a licence is forfeited or cancelled in pursuance of an order made under subsection (1), a licensee shall, by virtue of that order, be disqualified from holding or obtaining a licence or a further licence for a period of five years beginning on the date of the conviction which gave rise to the order.

(3) A licensee or an agent of a licensee who employs in his business, any person whom he know to be disqualified in accordance with subsection (2), commits an offence and shall on conviction be liable to a fine of not less than five hundred thousand shillings.

(4) A bookmaker, promoter of a pool betting scheme or organizer or manager of licensed gaming premises, or a servant or agent of his, who employees in his business any person known to him to be disqualified, commits an offence and shall on conviction be liable to a fine of not less than two hundred thousand shillings.

Saving in respect of offences connected with advertisements in newspapers Act No. 3 of 1976

81. Where an offence is committed in connection with the printing and publication of an advertisement or notice referred to under this Act, then, notwithstanding the provisions of those sections, no publisher, proprietor or editor or other member of the staff of a newspaper (being a newspaper within the meaning Newspaper Act, 1976, shall be deemed to have committed that offence if he furnishes to the police officer investigating the occurrence the name and address of the person who caused the advertisement or notice to be published.

Power of court to deal with anything produced to it

82. The court by or before which any person is convicted of any offence under this Act may order anything produced to the court and shown to the satisfaction of the court to relate to the offence to be forfeited and either destroyed or dealt with in such other manner as the court may order.

Power of Board to sue for recovery of any moneys due

83. Any fee due to the Board, tax or any penalty in respect thereof, shall be deemed to be a civil debt due to the Government, and may be sued for and recovered with costs by and in the name of the Board.

Indemnity of members of the Board and employees

84. Anything done by the members of the Board, Director General or employees of the Board in the execution or performance or purported execution or performance of the duties or functions under this Act, if done in good faith shall not render such members, Director General or employees personally liable for the matter or thing done.

Regulations

85.–(1) The Minister may, after consultation with the Board, make regulations generally for the better carrying out of the purposes and provisions of this Act.

(2) Without prejudice to the generality of subsection (1), any such regulations may provide for -

(a) the procedure to be followed by the Board in exercising any powers conferred upon it by this Act;

(b) the procedure to be followed and the forms to be used in making application for the issue, renewal or variation of a licence or permit under this Act;

(c) the advertisement of an application for a licence or permit under this Act and of proceedings of the Board to consider and determine any such application;

(d) the right of a person interested to object to an application for the issue, renewal or variation of a licence or permit under this Act, and for the form and manner in which any such objection may be made;

(e) the form and manner in which returns or statements of accounts shall be furnished to the Board;

(f) securing the payment of any tax and fee.

PART XI

MISCELLANEOUS PROVISIONS

Repeals, savings and transitional provisions

86.–(1) The following laws are repealed:

(a) the Pools and Lotteries Act, 1967; and

(b) the National Lotteries Act, 1974.

(2) Notwithstanding the repeal of the Pools and Lotteries Act, 1967 and the National Lotteries Act, 1974 any subsidiary legislation, licence, certificate and any other administrative order, direction or instruction made, given or issued under or in pursuance of the provisions of the respective Acts which are in force on the commencement of this Act, shall be deemed to have been made, given or issued under or in pursuance of the provisions of this Act, and shall remain in force until revoked, replaced or rescinded by subsidiary legislation, licence, certificate or any administrative order, directions or instruction made or issued under this Act.

(3) All officers appointed pursuant to the Pools and Lotteries Act 1967 and the National Lotteries Act, 1974 to perform functions in relation to gaming activities or lottery shall continue to perform functions in so far as this Act relates to them, unless their appointments are revoked or their appointment cancelled and shall for that purpose, be deemed to be officers or employees of the Board.

(4) Notwithstanding the provisions of this Act, a holder of a gaming licence issued under the Pools and Lotteries Act, 1967 and all casino and slot route operators shall continue to use the existing gaming devices and, or equipment under provisional licence that may be issued under this Act for a period of twelve months following which the holder shall be required to change or replace not less than fifty per cent of such devices and, or equipment within new standards that may be set by the Board pursuant to the provisions of this Act and, the rest, be changed or replaced within the next twelve months.

FIRST SCHEDULE

THE GAMING BOARD OF TANZANIA

APPLICATION FOR CASINO LICENCE GBT. 01

(Made under sections 16 (1),(2) and 26 of the Act)

1. In accordance with the Gaming Act, 2003 and its regulations made thereunder:-

I .....

(insert full name of a person making the application)

of .....

(address)

duly authorised in that behalf by a body corporate specified in paragraph 2, or himself hereby apply for a licence to organize and manage a route operation (slot machine shop) at:-

.....

(state the location; Plot No., Street, Town)

2. *Name of a corporate body under which business will be conducted:-

.....

Date and place of registration.....

3. Full particulars of all partners, directors and secretary of body corporate:-

(i) .....

(name and address)

.....

(description, i.e director, secretary, etc)

(ii).....

.....

.....

.....

(iii) .....

.....

4. Have you or any of the persons named in paragraph 3 ever been:-

(a) convicted of any criminal offence involving fraud or dishonesty;

(b) declared bankrupt, or entered into any agreement with creditors?

If so give particulars.

.....

.....

.....

.....

5. Give particulars including proof of source of funds to be used for investment in this business:-

.....

.....

.....

6. Give particulars of games you wish to organise and manage stating briefly the manner in which each game will be organised and managed.

.....

.....

7. State the number of gaming devices to be deployed in the gaming area:-

Table games .....

Slot machines .....

8. What do you expect will be the amount of the gross turnover for the first twelve months of the gaming business in respect of which this application is made?

.....

.....

.....

9. How may people you expect to employ, sating the number of expatriates and locals against their occupations:-

.....

.....

10. State the name of address of the accountant you wish to appoint for the purpose of auditing you statement of accounts:-

.....

.....

Date.....20.....

.....

(signature)

.....

(description)

(N.B.- A separate application must be made in respect of each premises on which the applicant wishes to organize and manage casino)

FOR OFFICIAL USE ONLY.

Date of which the application was received.....

Date sat for hearing by the Board.....

Attachments received .....

Name and signature of the receiving officer of the Board.....

THE GAMING BOARD OF TANZANIA

APPLICATION FOR SLOT MACHINE/ ROUTE OPERATION LICENCE GBT. 02

(Made under section 16 (1),(2) and 26 of the Act)

1. In accordance with the Gaming Act, 2003 and its regulations made thereunder:-

I.....

(insert full name of a person making the application)

of .....

(address)

♦ duly authorised in that behalf by a body corporate specified in *paragraph 2*, or *himself* hereby apply for a licence to organize and manage a route operation (slot machine shop) at:-

.....

(state the location: Plot No., Street, Town)

2. Name of a corporate body under which business will be conducted:-

.....

Date and place of registration.....

3. Full particulars of all partners, directors and secretary of body corporate:-

(i) .....

(name and address)

.....

(description, i.e director, secretary, etc)

(ii) .....

.....

(iii) .....

.....

(iv) .....

.....

4. Have you or any of the persons named in paragraph 3 ever been:-

(a) convicted of any criminal offence involving fraud or dishonesty;
(b) declared bankrupt, or entered into any agreement with creditors?

If so give particulars.

.....

.....

.....

.....

5. Give particulars including proof of source of funds to be used for investment in this business:-

.....

.....

.....

6. Give particulars of the slot machines you wish to manage including serial numbers, model, year of manufacture, game/games details and payout percentage;

.....
.....
.....

7. State the total number of slot machines to be deployed in the gaming area:-
.....

8. What do you expect will be the amount of the gross turnover for the first twelve months of the gaming business in respect of which this application is made?
.....
.....

9. What are your premises used for, and to what extent used by minors (persons under the age of 18)
.....
.....

10. State the name and address of the accountant you wish to appoint for the purpose of auditing your statement of accounts:-
.....
.....

Date .....20.....

.....
(signature)

.....
(description)

(N.B.- A separate application must be made in respect of each premises on which the applicant wishes to organize and manage a slot shop. The maximum number of slot machines allowed per shop shall not exceed 20 per licence)

FOR OFFICIAL USE ONLY

Date of which the application was received.....

Date set for hearing by the Board.....

Attachments received .....

Name and signature of the receiving officer of the

Board.....

a dealer, please give particulars thereof-

.....
.....
.....

7. Are the products certified by any recognised gaming lab? Give details and proof.-

.....
.....

Date.....20.....

.....
(signature)

.....
(description)

FOR OFFICIAL USE ONLY.

Date on which the application was received .....

Date set for hearing by the Board.....

Attachments received.....

Name and signature of the receiving officer of the Board.....

THE GAMING BOARD OF TANZANIA

APPLICATION FOR SELLER'S/ GBT. 04

DISTRIBUTOR'S LICENCE

(Made under sections 16 (1),(2) and 26 of the Act)

1. In accordance with the Gaming Act, 2003 and its regulations made thereunder:-

I.....
(insert full name of a person making the application)

of.....
(address)

- duly authorised in that behalf by a body corporate specified in paragraph 2, hereby apply for a licence to sell and distribute gaming products in Tanzania.

2. Name of a corporate body under which business will be conducted:-

.....

Date and place of registration.....

3. Full particulars of all partners, directors and secretary of body corporate:-

(i) .....

(name and address)

.....

(description, i.e director, secretary, etc)

(ii) .....
(iii) .....
(iv) .....

4. Have you or any of the persons named in paragraph 3 ever been:-
   (a) convicted of any criminal offence involving fraud or dishonesty;
   (b) declared bankrupt, or entered into any agreement with creditors?

   If so give particulars.

   .....
   .....
   .....
   .....

5. Give particulars of source of the gaming products you wish to sell in Tanzania.

   .....
   .....
   .....

6. Give details of the manufacturing company/companies you represent in Tanzania

   .....
   .....

All the products certified by any recoginised gaming lab? Give details and proof.

.....

Date.....20.....

.....
(signature)

.....
(description)

.....

.....

3. Full particulars of previous employers and occupations for the past five years:-

(i) .....

(name and address)

.....

(position held, duration of employment and reasons for termination)

(ii) .....

(iii) .....

(iv) .....

4. Have you ever been:-

(a) convicted of any criminal offence involving fraud or dishonesty?;

(b) disciplined or dismissed due to misconduct or any reasons in your previous appointments?

If so give particulars.

.....

.....

.....

.....

5. Give particulars of academic and professional qualifications:- (attach any testimonials for proof)

.....

.....

.....

Date .....20....

.....

(signature)

.....

(description)

(N.B.- A separate application must be made in respect of each premises on which the applicant wishes to organize and manage casino)

FOR OFFICIAL USE ONLY

Date of which the application was received.....

Date set for hearing by the Board.....

Attachments received .....

Name and signature of the receiving officer of the Board.....

THE GAMING BOARD OF TANZANIA

APPLICATION FOR A LICENCE GBT. 07
AUTHORISING PROMOTION
OF PUBLIC LOTTERY/PRIVATE LOTTERY/PROMOTIONAL
LOTTERY AND OTHERS.*

(Made under sections 16(1),(2) and 26 of the Act)

1. In accordance with the Gaming Act, 2003 and its regulations made thereunder:-

I.....
(insert full name of a person making the application)

of .....
(address)

duly authorised in that behalf by a society/ body corporate specified in paragraph 2*, hereby apply for a licence to promote the following type of lottery:-

.....
(state the type of lottery applied for)

2. *Name of a society/corporate body under which the lottery will be conducted:-
.....

3. Date and place of registration .....

4. Full particulars of all partners, directors and secretary of body corporate:-
   (a) .....
   (name and address)
   (b) .....
   (description, i.e director, secretary, etc)

.....
.....
.....
.....
.....

5. Have you or any of the persons named in paragraph 3 ever been:-
convicted of any criminal offence involving fraud or dishonesty;
declared bankrupt, or entered into any agreement with creditors?

If so give particulars.
.....
.....
.....
.....

5. In case of Public Lottery/Private Lottery/Others, state how the proceeds of the lottery after authorised deductions are intended to be applied for:-
.....
.....
.....

7. State the dates including the duration when the lottery is proposed to be held:-
.....
.....

8. What form will the lottery take (e.g. raffle, scratch cards, instant lottery, fete, tombola (bingo) sweepstake etc:-
....

9 Give the following particulars:-

(a) Number of tickets proposed to be issued.....

(b) Price of each ticket.....

(c Number and description of prizes: Monetary.....
.....
.....
.....

(d) Others .....
.....

10. The proposed closing date.....

11. The proposed date of draw.....

12. The proposed method of draw.....

13. Time and place of draw.....

14 Proposed duration of time at which winners may claim and collect their prizes.....

15 What method is proposed for the distribution of prizes, will the winners be required to claim for the prizes themselves or will they be contacted by the promoters? Explain:.....
.....

16 Are the promoters of the proposed lottery prepared to provide any guarantee to the Board to cover for any default (failure to pay prizes) should the Board put such a condition? If not, state reasons:-
.....
.....
.....

17. First twelve months of the gaming business in respect of which this application is made?
.....
.....

18. Give particulars of the proceeds and its deductions:-
(a) Estimates for the cost of prizes.....

(b) Estimates for the operating expenses.....

(c) Balance for the objective of the fund rising paid to the society
.....

(aa) State the name and address of the accountant you wish to appoint for the purpose of auditing your statement of accounts:-
.....
.....

Date .....20....

.....

(signature)

.....

(description)

(N.B.- A separate application must be made in respect of each premises on which the applicant wishes to organize and manage a slot shop. The maximum number of slot machines allowed per shop shall not exceed 20 per licence)

FOR OFFICIAL USE ONLY

Date of which the application was received.....

Date set for hearing by the Board.....

Attachments received .....

Name and signature of the receiving officer of the Board.....

THE GAMING BOARD OF TANZANIA

APPLICATION FOR A LICENCE TO MANAGE GBT. 08
THE NATIONAL LOTTERY

(Made under sections 16(1),(2) and 41 (1) of the Act)

1 In accordance with the Gaming Act, 2003 and its regulations made thereunder:-

I .....
(insert full name of a person making the application)

of .....
(address)

duly authorised in that behalf by a body corporate specified in paragraph 2, hereby apply for a licence to manage and run the National Lottery.

2. Name of a corporate body under which the management of the National Lottery will be conducted:-

.....
Date and place of registration.....
.....

3. Full particulars of all partners, directors and secretary of body corporate:-

(i) .....
(name and address)

.....
(description, i.e director, secretary, etc)

(ii) .....
(iii) .....
.....
(iv) .....
.....

4. Have you or any of the persons named in paragraph 3 ever been:-

(a) convicted of any criminal offence involving fraud or dishonesty;

(b) declared bankrupt, or entered into any agreement with creditors?

If so give particulars.

.....
.....
.....

5. State number and types of lotteries and their frequencies you wish to promote during the life of the licence applied for:-

.....
.....
.....

6. Will the lotteries be run by the company mentioned in No. 2 or through a contract with other company? If through other company, give full details of the company including company profile and contacts;-

.....
.....
.....

7. As a condition of this application, kindly provide a feasibility study on the investment of a national lottery including improvisation of technical know-how, management, machinery, marketing and sales, manpower, profits, research and development.

8. What do you expect will be the amount of the gross turnover for the first twelve months of the gaming business in respect of which this application is made?

.....
.....

9. State the name and address of the accountant you wish to appoint for the purpose of auditing your statement of accounts:-

.....
.....

Date .....20....

.....
(signature)

.....
(description)

FOR OFFICIAL USE ONLY.

Date of which the application was received.....

Date set for hearing by the Board.....

Attachments received .....

Name and signature of the receiving officer of the Board.....

THE GAMING BOARD OF TANZANIA.
CASINO LICENCE GBT.09

(Made under sections 16(1,(2)) and 26 of the Act)
Non-transferable

.....
(name of promoter)

is hereby authorised, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to organize and manage the following games in the casino:-

.....
.....
.....

at .....
(gaming premises)

This licence shall expire on .....
Date of issue .....

Fee paid .....

Receipt No. .....
Dated .....

.....
DIRECTOR GENERAL
THE GAMING BOARD OF TANZANIA

THE GAMING BOARD OF TANZANIA
SLOT MACHINE/ROUTE OPERATION GBT. 10
LICENCE

(Made under sections 16 (1),(2) and 26 of the Act)

Non-transferable

.....
(name of promoter)

is hereby authorised, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to organize and operate slot machines games on the following premises:-

.....
(Plot No., Street, Town)

thereunder and upon the terms and conditions specified overleaf to organize and operate slot machines games on the following premises:-

.....

(Plot No., Street, Town)

The particulars of machines allowed in this licence are as follows:-

.....

.....

.....

.....

.....

This licence shall expire on

.....

Date of issue.....

Fee paid.....Receipt No.....

Dated.....

.....

DIRECTOR GENERAL
THE GAMING BOARD OF TANZANIA

THE GAMING BOARD OF TANZANIA

MANUFACTURER'S CERTIFICATE GBT. 11

(Made under sections 16 (1),(2) and 26 of the Act)

Non-transferable

.....

(name of promoter)

is hereby authorised, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to trade in Tanzania gaming products namely:-

.....

.....

.....

.....

.....

.....

This licence shall expire on

.....

Date of issue.....

Fee paid.....Receipt No.....Dated.....

THE GAMING BOARD OF TANZANIA.
SELLER'S OR DISTRIBUTOR'S LICENCE GBT. 12

(Made under sections 16 (1), (2) and 26 of the Act)

Non-transferable

.....

(name of promoter)

is hereby authorised, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to import and distribute in Tanzania gaming products from the following manufacturers:-

.....
.....
.....
.....

The gaming products authorised for distribution are as follows:-

.....
.....
.....
.....

This licence shall expire on

.....

Date of issue.....

Fee paid.....**Receipt No.** .....**Dated**.....

.....

DIRECTOR GENERAL
THE GAMING BOARD OF TANZANIA

THE GAMING BOARD OF TANZANIA
KEY GAMING EMPLOYEE LICENCE GBT. 13

(Made under sections 16 (1),(2) and 26 of the Act)

Non-transferable

.....

(name of promoter)

is hereby licensed, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to work in casino/route operation/ bingo operation/bookmakers/ lotteries* in the following capacity;-

.....
.....
.....
.....

This licence shall expire on .....
Date of issue.....
Fee paid.....Receipt No. .....Dated.....

.....
DIRECTOR GENERAL
THE GAMING BOARD OF TANZANIA

*Delete as necessary.

THE GAMING BOARD OF TANZANIA

ACCREDITATION OF NON-GAMING EMPLOYEE — GBT.14

(Made under sections 16(1), (2) and 26 of the Act)

Non-transferable

.....
(name of promoter)

is hereby accredited by the Board, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to work in casino/ route operation/bingo operation/bookmakers/ lotteries* on non-gaming activity in the following capacity-

.....
.....
.....
.....

This licence shall expire on
.....
Date of issue.....
Fee paid.....Receipt No. .....Dated.....

.....
DIRECTOR GENERAL
THE GAMING BOARD OFTANZANIA

*Delete as necessary.

THE PROMOTION OF A LOTTERY

(Made under sections 16 (1), (2) and 37 of the Act.)

.....

(name of promoter)

is hereby authorised, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to promote the following type of a lottery

.....in the following form.....

.....

*The approved purpose of the lottery of which proceeds of the lottery after authorised deductions shall be paid to

.....

The place where lottery may be promoted.....

The date, time and place of draw.....

Receipt No. .....of.....Fee paid.....
Date of issue.....
Ref. No. .....

DIRECTOR GENERAL
THE GAMING BOARD OF ANZANIA

*Delete as necessary

THE GAMING BOARD OF TANZANIA
NATIONAL LOTTERY LICENCE GBT. 16

(Made under Sections 16 (1), (2) and 41 of the Act.)

.....

(name of promoter)

is hereby contracted, subject to the Gaming Act, 2003 and any regulations made thereunder and upon the terms and conditions specified overleaf to manage and run the National Lottery with the following types of lotteries:-

.....
.....

The lotteries shall be promoted in Mainland Tanzania only.

.....

.....

The lotteries shall be promoted in Mainland Tanzania only.

This licence shall expire on .....

Receipt No. .....of.....Fee paid.....
Date of issue.....
Ref. No. .....

DIRECTOR GENERAL
THE GAMING BOARD OF TANZANIA.

SECOND SCHEDULE

(Made under section 30(2))

Item No.	*Type of Gaming Activity/Device*	*Gaming Tax*
1.	Casino	Shs.500,000/= per table per month Shs.100,000/= per machine per month
2.	Lottery	60% of gross sales
3.	Slot Machine	Shs.20,000/= per machine per month.

Passed in the National Assembly on the 10th February, 2003.

KIPENKA M. MUSSA,
Clerk of the National Assembly