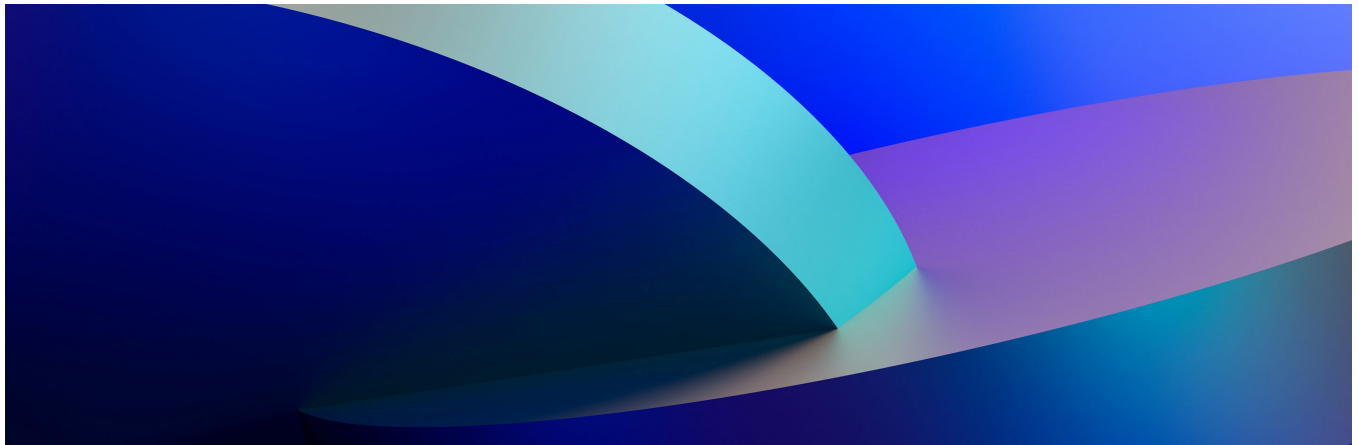




Gambling laws in Tanzania

This chapter was kindly submitted by [Dentons EALC East African Law Chambers](#).

1. Is there a Gambling Act (or equivalent) in place?

The Gaming Act [CAP. 41 R.E. 2019] (the **Gaming Act**).

2. Is online gambling a regulated activity?

Yes.

3. Who are the regulators?

The Gaming Board of Tanzania (the **Board**).

4. Do laws set out a clear licensing framework for gambling (including licensing process, criteria, submission requirements, licensing conditions and ongoing compliance requirements)

Yes

5. Is gambling regulation specific to:

5.1 Betting?

Yes.

5.2 Sports?

Yes.

5.3 Skill games?

Yes.

5.4 Card games?

Yes.

5.5 Casinos?

Yes.

5.6 Lotteries?

Yes.

5.7 Arcades?

Yes.

6. Are there Data Protection laws in place?

Yes, the Personal Data Protection Act, Act No. 11 of 2022 (**PDPA**)

6.1 If yes, do they apply extra territorially?

Yes, the PDPA applies extra-territorially albeit it does not prohibit transfer of personal data to other territories provided that the transfer is legitimate and done in accordance with the law.

7. Is there a Data Protection Regulator?

The PDPA establishes the Personal Data Protection Commission which is responsible to regulate and monitor compliance with personal data protection. However, the PDPA only came into operation recently and the office Personal Data Protection Commission is yet to be formed.

8. Are there any exchange controls restricting the transfer of cash out of and into the country?

Whilst there are no exchange controls restricting transfer of cash out and into the country, banks and other reporting persons have an obligation to report all cash transfers to the Financial Intelligence Unit (**FIU**) under the Anti Money Laundering Act, Cap. 423 R.E. 2022 and the Anti-Money Laundering (Electronic Funds Transfer and Cash Transaction Reporting) Regulations, 2019.

9. Are there any tax implications of transferring cash in/out of the country?

The coming into force of the Finance Act, 2022 on 1st July 2022 saw the amendment of the Gaming Act which introduced gaming tax as follows (a) land-based casino wins are subject to 12% of the value of the win; and (b) sports betting is subject to 10% tax of the win.

10. Are there any tax implications of offering trading activities remotely into the country?

There could be tax implications depending on the types of payments made. Payments made to non-residents whether trading remotely or not may be subject to payment of 15% withholding tax.

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