The Tanzanian government has recently placed a ban on gaming ads until the matter is resolved through stake holders meetings and reviews.

The ban comes amid fears that such adverts are playing on people's vulnerabilities and encouraging them to behave irresponsibly among many other things such as annoyance and excessiveness. Apart from TheGovernmenton23rdJanuary,2019restricting theadvertisementofGamingActivitiesinTanzania there are other notable changes to the taxation of the gaming activities in Tanzania.

The2018/2019annualbudgetaswellastheconsequential amendment of the Finance Act, 2018 (Act No. 4 of 2018) the government made

amendment of the Gaming Act, Cap. 41 to increase gaming taxes and rates as follows: -

- Sports Betting Operations:Increasefrom6%onstakes(sales)to25%ongross gaming
- Forty Machines Sites: Internet Casinos: Increase of gross gaming revenue from 15% to 25% on gross gaming
- **Slot Machines:** Increase the gaming taxfromTZS32,000toTZS100,000 per machine/month on slot
- LandBasedCasino:Increasefrom15% ongrossgamingrevenueto18% on

gross gaming revenue for land-based casino operators.

• **TaxonWinnings:**forgamingcustomers,section31(A)(1)oftheGamingActhas beenamendedwherebythetaxonwinningshasreducedfrom18%to12%for winningsfromland-basedcasinosandincreasedto20%forother

A lot of business person widely accept that product innovation is instantly replicated across competitors, which are permanently seeking to generate, so far unfruitfully, a disruptive competitive edge. In a context where the number of licensed bookmakers is constantly growing, advertising plays a big part in luring customers who cannot tell the difference between companies. Advertising and marketing spend on sports betting has increased exponentially over the last three years in Tanzania and that is mirrored on the exposure to betting commercial messages of sports fans. The question however still lingers, how much is too much? It is anticipated that new, tougher rules might be placed. This however is not seen as a detriment to fastest growing betting industry which has attracted a lot of Tanzanian youths.

DEVELOPMENT OF GAMING LAWS IN TANZANIA

According to section 3 of the Gaming Act gaming Activities is provided to mean 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;

HISTORY BACKGROUND OF GAMING INDUSTRY IN TANZANIA.

The development of Gaming laws in Tanzania came after development of Gaming Industry in Tanzania, Gaming Industry in Tanzania was previously regulated under the Pools and Lotteries Act, 1967 and the National Lotteries Act, 1974. Until the onset of economic reforms in 1985, only national lottery was conducted as a significant gaming activity in Tanzania by the defunct National Lotteries. The economic liberalization policy and reform programs, and particularly the enactment of the National Investments Promotions and Protection Act of 1992, stimulated investment projects in hotel and leisure industry. The continued economic reforms necessitated the formulation of the National Policy on Gaming Activities and subsequently enactment of the Gaming Act Cap. 41, hence the Gaming Board of Tanzania.

It's Gaming Board of Tanzania which is responsible to regulate Game Activities and applicable laws are The Gaming Act, Cap 41. Section 4 provide for establishment of Gaming Board of Tanzania. As the Development of Gaming laws in Tanzania

There is established a Board to be known as the Gaming Board of Tanzania which shall-

(1) Be a body corporate.

(2)Have perpetual succession and a common seal; Establishment of the Gaming Board of Tanzania in its corporate name is capable of suing and being sued.

(3) Be capable of purchasing or acquiring in any manner and alienating any movable or immovable property.

(4) Be capable of entering into any such contract as may be necessary or expedient for the performance of its functions. Also The Board shall make procedures for the conduct of its business.

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LAWS AND POLICY WHICH REGULATE GAMING INDUSTRY IN TANZANIA

Apart from that, The Development of Gaming Laws in Tanzania came after enactment of various Acts, Regulations Rules, Standards and policy. That's include, Financing Act 2018(Amendment of The Gaming Act), The Gaming Act, Cap 41 and Regulations, Gaming Regulations GN no 385, Gaming Regulations GN No. 278(Forty Machines site Regulations), Review of Applications and Fee(GN No 401), Sports Betting Rules 2016. apart from that Acts and Regulations there is a standard which regulate Gaming industry in Tanzania, Standard- Gaming Devices for Routes ,2018 and Standard- Central Electronic Monitoring system for Route operations,2018

STEPS CONCERN DEVELOPMENT OF GAMING LAWS IN TANZANIA.

The Development of Gaming laws came out after enactment of various laws, Policy and standards which regulate Gaming industries those Laws which regulate Gaming provides various procedures basing on Application of Gaming License as made under the Gaming Act, Cap 41. Also After establishment of Gaming board of Tanzania, under the Gaming Act. Every Gaming activities shall obtain license in order to operate Gaming activities. This procedure for obtaining license will depend on the type of licenses

TYPES OF LICENSES AND CERTIFICATES REGARD TO GAMING IN TANZANIA.

As the Development of Gaming Laws in Tanzania, The Gaming Board of Tanzania may issue the following types of gaming licenses and certificates, as per section 26 of the Gaming Act Cap. 41 and its related amendments:

- Casino license for conducting table games and slot machines
- Slot machines or route operation for promotion of slot machines business in a shop
- Manufacturer's certificate for manufacturing of gaming equipment including spare part
- Seller's or distributor's license for supplying, selling or servicing gaming equipment.
- Key gaming employee for a person in charge of any gaming activity at all times when the game is conducted.
- Accreditation license for person engaged in non gaming activity within gaming premises.
- Support license, required for a person employed in the gaming activities or a gaming employee.
- A retail gaming license which is required by a retailer on a premise which he maintains sole and exclusive legal possession of the entire premise for which he is issued.

- Internet casino license for conducting casino games through remote devices with internet connection.
- SMS lottery license for conducting SMS lotteries for commercial purposes.
- Principal license for sports betting and slot machines operations.
- Internet sports betting license.
- Sports betting terminal license.
- Certificate of suitability for license of gaming activities.