

# **RULES**

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*Made under Section 7(2)(b) of The Gaming Act, Cap. 41*

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## **THE SPORTS BETTING RULES, 2016**

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## PART I

### PRELIMINARY PROVISIONS

#### 1. Citation

These Rules may be cited as the Sports Betting Rules, 2016.

#### 2. Interpretation

In these Rules, unless inconsistent with the context, the words and expressions used have the meanings assigned to them in the Gaming Act, 2003 (“the Act”) and the Gaming Regulations made under the Act, and:

“fixed odds bet” means a bet on one or more contingencies in respect of which the odds are agreed at the time the bet is placed;

“live betting” means placing a bet on an event or contingency after it has started while the odds are updated as the event or contingency unfolds;

“licensed premises” means any premises licensed in terms of the regulation 19 and 20 of the Gaming Regulations, 2003;

“official starting time” means the time at which an event or contingency commences; provided that the event or contingency in question thereafter proceeds without interruption until the outcome thereof has become known;

“open bet” means:

- (1) a bet taken by the licensee on one or more contingencies, in which no fixed-odds are agreed at the time the bet is placed; or
- (2) a bet in respect of which the payout is determined after the outcome of the contingency on which such a bet is struck became known, with reference to dividends generated by the licensee;

“Regulations” means Gaming Regulations made under the Act, as amended from time to time;

“software upgrade” means any software change to the software utilised in an existing server or computer, which may include the implementation of a more recent release of such software, or an addition to or enhancement of the functionality of such software;

“Sports Betting Management System” or “SBMS” means a computerised wagering record-keeping system that includes all devices, hardware, software and networking links which form part of the system that record and manage the wagering transactions;

“total stake” means the sum of the winning and losing stakes accepted by the licensee in betting transactions in respect of a given event or contingency; and

“winning stake” means the stake wagered by a player in respect of a given event or contingency that the outcome has won

## PART II

### GENERAL PROVISIONS

#### **3. Rules made available**

- (1) Every licensee shall make available to a player where its licensed premises provides physical access to the public for betting purposes, upon request, any rules relevant to its business operation.
- (2) Every licensee shall, in a prominent position, display a notice advising players of the availability of the rules contemplated in sub-rule (1) and any amendments thereto.
- (3) Every licensee contemplated in this Rule shall not conduct betting otherwise than in accordance with the rules contemplated in sub-rule (2).

#### **4. Use of Sports Betting Management System (SBMS) for record-keeping**

- (1) Subject to the provisions of Rule 20, no manual record-keeping system shall be permitted for the processing of betting transactions on licensed premises.
- (2) The licensee must make use of a SBMS as provided for in Rule 17 for the processing of betting transactions.

#### **5. Recording of verbal bets**

- (1) In respect of any bet placed or accepted orally via a telephone, cellular phone, the Internet, or any other electronic media, a clearly audible voice or digital recording shall be made.
- (2) The recording referred to in sub-rule (1) shall be retained in a secure place of storage in the licensed premises, or on such other premises as may be approved by the Board, for a period of ninety (90) days from the date upon which it was made, or such further period, pending any investigation, as the Board may require.

## **6. Persons to accept or process bets**

- (1) Each licensed premise shall have at least one key employee licensed for such premises.
- (2) The licensed key employee shall be present at all times during which bets are accepted or processed on licensed premises.
- (3) Where the licensee offers betting on more than one licensed premises or outlets, and all betting transactions conducted by the licensee are centrally monitored and controlled on one licensed premises (“the central premises”), then a key employee is not required to be present during all hours of operation, provided that:

licensed key employee shall be required to be present and to exercise control and authority over the activities performed in terms of the licence on the central premises only, provided further that no betting shall be offered on premises other than the central premises when such central premises are closed for business or on any such premises when no key employee is present on the central premises.
- (4) The licensee shall keep and maintain a register of people employed at each premise or outlet.
- (5) Where bets are accepted or processed on a 24-hour basis on licensed premises by means of SBMS which the Board has determined to operate independently and requires no supervision and minimal maintenance, the presence of a licensed key employee on such licensed premises shall be required only during the normal hours of business of the licensee offering such betting, provided that telephone number and email address to log queries is available.

## **7. Acceptance of bets**

Upon acceptance of a bet the licensee shall:

- (1) Issue a ticket to a player in exchange for cash;
- (2) After placing of a bet through a telephone, the licensee shall orally confirm what has been keyed in and obtain authority from the customer to transmit the bet to the system;
- (3) When a bet is placed online or on any other electronic media, the system shall notify the player that the bet has been accepted, processed and record the terms of the bet in the respective player accounts.

## **8. Cut-off time to accept and process bets**

- (1) The licensee shall close all betting on an event or a component within an event on which the bet is sought to be placed not less than five minutes before the event or component of the event has officially started. This rule does not apply to live betting.
- (2) In the event that the licensee makes use of a service provider to execute such a command or instruction on its behalf, the onus shall remain on the relevant licensee to ensure that the provisions of sub-rule (1) are complied with.
- (3) Any bets accepted or processed in breach of sub-rule (1) and (2) shall be deemed void for the purpose of these Rules.

## **9. Bets finally determined**

- (1) Any bet shall be deemed to be determined when the outcome of the event or contingency to which such bet relates has become known.
- (2) Bets accepted or laid after the outcome of the event or contingency has been determined, will be void.

## **10. Payments of bets**

A winning bet in respect of any event or contingency, whether payable in cash or otherwise, shall be payable immediately after the official result thereof has been made known in the manner required or approved by the Board.

## **11. Collection of winning bets**

- (1) Winnings in respect of any bet must be claimed by the player within thirty days of the determination of the outcome of such bet, after which the winnings will be categorised as unclaimed winnings as contemplated on Rule 12.
- (2) The licensee shall, in a prominent position within its licensed premises where its licensed premises provides physical access to the public for betting purposes and for customers betting online or through any other electronic media by means of a link on the website, display a notice informing players the requirement stated on sub-rule (1).

## **12. Unclaimed winnings**

- (1) The licensee shall maintain a register of all unclaimed winnings which have not been claimed after a period as specified in Rule 11.
- (2) Particulars of unclaimed winnings shall be restricted to authorised personnel only.

- (3) The procedures with regards to money or prizes won by a person who is less than 18 years old shall be submitted to the Board for approval.
- (4) The licensee shall after the end of every month submit to the Board a list of unclaimed winnings in respect of sub-rule (1) and (3) made during the month in the format prescribed by the Board.

### **13. Limits and other conditions**

- (1) In respect of open bets, the licensee shall clearly display all limits and conditions pertaining to betting units, on a notice board in or on the licensed premises where it's licensed premises provides physical access to the public for betting purposes and for customers betting online or through any other electronic media by means of a link on the website, provided that any limit set in respect of payment of a winning bet shall:
  - (a) specify the maximum amount payable in relation to a single unit, being a TZS1.00 unit, of any winning combination or bet type;
  - (b) not stipulate that any such maximum amount payable will be payable per ticket issued; and
  - (c) be deemed to specify the maximum amount payable in relation to a single (TZS1.00) unit of the applicable winning combination or bet type in all cases where the information appearing on the notice board contemplated in this rule is unclear.
- (2) In respect of fixed odds bets, the licensee shall clearly display all limits and conditions on a notice board in or on the licensed premises where it's licensed premises provides physical access to the public for betting purposes and for customers betting online or through any other electronic media by means of a link on the website, provided that any limit set in respect of payment of a winning bet shall:
  - (a) specify the maximum amount payable in relation to an accumulation of bets per day relating to any winning combination or bet type; and
  - (b) not stipulate that any such maximum amount payable will be payable per ticket issued.
- (3) The licensee shall submit proposed limits and conditions pertaining to sub-rules (1) and (2) above to the Board for approval prior to the implementation or any amendment thereof.

### **14. Responsible gaming**

The licensee as well as its respective key employees shall identify and manage problem gaming by:

- (1) Opening, and thereafter maintaining a register of all players identified as, or reasonably suspected to be problem or compulsive gamblers;
- (2) Advising and referring players contemplated in sub-rule (1) above to contact the Board; and
- (3) Reporting to the Board every end of the month the list of referrals in respect of sub-rule (1) and (2) made during the month in the format prescribed by the Board.

#### **15. Records made available**

- (1) All registers, ledgers, books and records, or mechanical, electronic or computerized devices and software kept in or on the licensed premises of licensee, which are used, or are capable of being used for the purpose of betting operations, shall be made available to the Board on request.
- (2) The licensee shall, on request, produce such information contained in its SBMS in form of printouts or in electronic form as the Board may require from time to time.
- (3) The licensee must submit to the Board copies of its audited annual financial statements and any reports communicating the results of an independent audit, including management audit report not later than 180 days after the close of the licensee's financial year.

#### **16. Records to be made available on cessation of operations, revocation or expiry of licence**

- (1) Where the betting activities authorised to the licensee or licenced premises are obliged to cease, as a result of:
  - (a) a successful application to the Board to cease operations;
  - (b) the revocation of such licence by the Board; or
  - (c) the expiry of such licence, in the event that it is not renewed;such licensee shall, within five working days of such cessation, submit to the Board, for the purposes of a close-down audit, all required records kept by it in respect of the relevant licensed operations.
- (2) Notwithstanding any cessation of licensed operations contemplated in this Rule, a licensee contemplated in sub-rule (1) shall be liable for:
  - (a) all outstanding licence fees;
  - (b) taxes and levies;

- (c) fines, penalties and interest; and
  - (d) other gaming obligations.
- (3) A licensee intending to cease operation shall:
- (a) inform customers one month prior to its intended cessation by placing a notice on the licensed premises and/or website;
  - (b) in the event of account holders, written communication shall be forwarded to all account holders one month prior to its intended cessation;
  - (c) Not accept any bets or issue tickets in the SBMS, on any future events or contingencies, which occurs after the cessation date; and
  - (d) Settle all bets accepted and processed by the SBMS until the date of cessation.

### PART III

#### RECORDING OF BETS ON LICENSED PREMISES

##### **17. General provisions**

- (1) Subject to the provisions of Rule 20, the licensee shall only use a SBMS approved by the Board as per requirements set in Rule 21.
- (2) The SBMS approved by the Board shall be operated on the licensed premises. In the event that a third party hosts the SBMS server, such arrangement and any agreement entered between the licensee and third party hosts shall be approved by the Board before commencement of the arrangement.
- (3) Upon approval by the Board, SBMS server may be hosted outside the country. The licensee shall install a replica server physically located in the country which shall provide enough information that shall suffice audit, regulatory and legal requirement. That replicated information may include the following:
  - (a) all wagering transactions log;
  - (b) significant events log; and
  - (c) any other logging information that the Board may require.
- (4) The licensee shall have Internal Control Procedures that will safeguard the licensee's assets and manage all risks associated with the licensee's operations as contemplated on Regulation 107 of the Gaming Regulations, 2003. These procedures shall be approved by the Board.

## **18. SBMS backups and recovery**

- (1) The licensee shall make a daily backup and where betting is offered at multiple licensed premises a consolidated backup is required in duplicate of all operational data contained in its approved SBMS pertaining to all contingencies on which betting of any nature is offered as may be required or approved by the Board.
- (2) The licensee shall ensure that the SBMS backups contemplated in sub-rule (1) are compiled in such a manner that:
  - (a) all events and contingencies on which betting was offered shall be closed and recorded as such after the results of the event and contingency had been made known and the backup shall reflect the closed state of the event;
  - (b) all events and contingencies on which betting was offered shall contain complete and accurate records of all results for all the different bet types on which betting was offered by the licensee;
  - (c) the correct names, as advertised, of each venue in respect of which betting was offered shall be recorded;
  - (d) tickets generated or cashed including winnings, bets, password change, expiry date, site where issued; and
  - (e) significant events and related information as specified on Rule 26.
- (3) One copy of the backups contemplated in this Rule shall be retained in a secure place of storage on the licensed premises, or on such other premises as may be approved by the Board, for a period of five (5) years from the date of creation thereof, or such further period, pending any investigation, as the Board may require.
- (4) Restoring or replacing a database is prohibited without the approval from the Board.

## **19. Tickets**

At a minimum, any ticket issued to a player shall contain:

- (1) the ticket number;
- (2) the type of event or contingency;
- (3) the date of the event or contingency;
- (4) the date and time the ticket was issued;
- (5) the name or identifying number of the event or contingency;
- (6) the venue of the event or contingency;

- (7) the bet type;
- (8) the player's stake;
- (9) expected winnings;
- (10) the amount of gaming tax on expected winnings;
- (11) net expected winnings;
- (12) the name of the licensee and/or licensee's trade name as approved by the Board;
- (13) the address of the licensed premises;
- (14) a statement that limits may be applicable and are accessible at the premises or on the website for licensees of online or any other electronic media;
- (15) "live betting" must be indicated where applicable; and
- (16) terms and conditions of the respective game.

## **20. Power or system failure**

- (1) In the event that SBMS server is down due to power failure or system failure:
  - (a) the licensee shall inform the Board in writing of the power or system failure within 24 hours;
  - (b) the licensee notes, in a register kept for such purpose:
    - (i) the exact date and time of the failure;
    - (ii) the nature of the failure; and
    - (iii) the duration of the failure, specifying the exact date and time that reconnection to the system is established;
- (2) Notwithstanding the provisions of sub-rule (1), the Board may, in respect of power or system failures generally, require, or on written application by a licensee, approve:
  - (a) the use of a master-slave system, which shall operate in such a manner that the master and slave components of the system have identical capabilities and may operate independently of one another without in any way compromising any of the system requirements laid down by the Board; and
  - (b) the use of an acceptable alternative system connectivity method and source of electrical power generation on the licensed premises.

## PART IV

### SPORTS BETTING MANAGEMENT SYSTEM

#### **21. Approval of betting devices and SBMS software**

- (1) All betting devices and SBMS software shall be supplied by a licensed manufacturer or distributor.
- (2) A manufacturer or distributor shall not supply betting devices or SBMS software and, any upgrades, amendments or improvements thereto and the licensee shall not acquire, utilise or expose such for betting unless the betting device or SBMS software and upgrades, amendments or improvements thereto has been certified in the manner contemplated in Rule 22 and approved by the Board.
- (3) An application for approval of new betting devices and SBMS software shall include a complete, comprehensive, and technically accurate description and explanation, in both technical and lay language, of the manner in which the betting device or SBMS software operates.

#### **22. Minimum standards for betting devices and SBMS software**

- (1) No betting device or SBMS software shall be approved by the Board unless it has been tested and certified as meeting the requirements of relevant technical standards as shall be specified by the Board.
- (2) A licensed manufacturer or distributor shall at all times ensure that a betting device or SBMS software as contemplated in sub-rule (1) above shall accurately calculate betting transactions in accordance with these Rules and relevant norms and standards. It shall be the responsibility of the licensed manufacturer or distributor to investigate and rectify at its own cost any noncompliance identified with these Rules and the relevant norms and standards subsequent to the approval of the SBMS software, upgrade or amendment thereto.
- (3) All costs involved in the testing, certification and approval of betting devices and SBMS software shall be borne by the licensed manufacturer or distributor submitting the betting devices or SBMS software for certification and approval.
- (4) The Board's approval of a betting device or SBMS software shall not constitute a guarantee of its performance nor its safety. The Board's approval is for mere record-keeping purposes and does not usurp the functions of the Board in terms of auditing licensee's financial information for tax purposes.
- (5) The Board is not bound to incorrect calculations generated by an error or malperformance in the SBMS software approved by the Board. The Board assumes

the primary role of administering that the correct taxes are paid in accordance with the applicable provisions in the Act, Regulations and Rules.

### **23. Software requirements**

- (1) SBMS shall be capable of recording and storing of significant events and wagering data.
- (2) The SBMS shall capture full particulars of the wager. This information shall include the following:
  - (a) the wager type, or the wager name, or the nature of the wager;
  - (b) the stake amount in Tanzanian shillings;
  - (c) the odds applicable to the wager;
  - (d) the expected winnings in Tanzanian shillings, where applicable;
  - (e) the venue at which the event that is being wagered upon will take place;
  - (f) the date and time at which the event that is being wagered upon are scheduled to take place;
  - (g) the date and time that the wager was entered; and
  - (h) the selection of the wager.
- (3) The software shall have a function that displays the following information:
  - (a) software name;
  - (b) current version number;
  - (c) manufacturer or supplier name; and
  - (d) date of last software update.
- (4) SBMS shall have a report generator feature that is capable of generating user-defined reports, but it shall not permit the user to modify any of the standard reports required by the Board. The reports generated are specified in Annex A, and any other reports as may be required by Board.
- (5) Software security requirements
  - (a) SBMS shall allow registered users to logon by using a unique user name and a PIN or password or any other authentication method that has been specified in the Internal Control Procedure specified on Rule 17(4);

- (b) The SBMS software shall prevent unauthorised modification of data in the wagering transaction files. All changes to transactions shall only be possible through double-entry journals that provide a clear audit trail, including user name of the person authorizing the entry;
- (c) SBMS shall not permit changes to software program files without use of authentic upgrade program from the manufacturer or distributor of the software. Any such changes shall require prior approval of the Board as contemplated on Rule 21;
- (d) The software shall be able to prevent illegal tampering or manipulation that may affect the operation of the SBMS.

#### **24. Access to SBMS by the Board**

- (1) The licensee should provide the Board remote access to logon to the SBMS from Board's office.
- (2) The remote access contemplated on sub-rule (1) shall provide read-only access for Board's authorised officers to perform the following tasks, where appropriate, ability to:
  - (a) determine operational software revision;
  - (b) perform signature checks;
  - (c) ability to verify that wagering terminals (if applicable) and other equipment are operational;
  - (d) execute external audit;
  - (e) interrogation of programs;
  - (f) generate standard and user-defined reports;
  - (g) view significant events log;
  - (h) auditing information; and
  - (i) any other information as the Board may from time to time require.
- (3) The licensee shall provide all the necessary equipment to establish, maintain and secure the access or link and such other equipment as the Board may from time to time require.
- (4) The licensee shall supply the authorised officers of the Board with the software and training necessary to enable such authorised officers to link to, and logon to the SBMS.

- (5) The link referred to in this Rule shall be utilised for logging onto the SBMS interactively and downloading data as frequently as may be required or specified by the Board.

## **25. SBMS software documentation**

The SBMS shall have pertinent user manuals that shall:

- (1) accurately depict the use of the SBMS software in its operating environment;
- (2) provide sufficient detail and be sufficiently clear in the wording and diagrams to enable a user/operator to understand their meaning with minimal guidance;
- (3) address at least the following topics, as well as any other topics that the Board may from time to time include in their legislation:
  - (a) rectification of malfunctions;
  - (b) procedures for ticket and voucher processing and redemption;
  - (c) audit mode facilities;
  - (d) financial reconciliation procedures, including event-end, day-end, week-end, month-end and tax return;
  - (e) procedures for running back-ups and recoveries;
  - (f) procedures for loading upgrades or modifications to the SBMS software; and
  - (g) daily operational procedures.
- (4) The method of implementation of all wager types and the documentation of the rules that pertain to their derivation shall be submitted to the Board for approval before being implemented in the SBMS.

## **26. Significant events**

- (1) The SBMS shall automatically detect, record and report the significant events from the wagering transactions. SBMS shall be programmed to create internally the event response and deactivate further wagering transactions, where appropriate.
- (2) Significant events shall be automatically logged as they occur. The following must be recorded where possible:
  - (a) the date and time at which the significant event occurred;
  - (b) the identity of the user or device, or both, that generated the significant event;

- (c) the number or name of the betting outlet, in cases where the system controls multiple betting outlets; and
  - (d) a unique reference that defines the significant event.
- (3) The significant events shall be categorised into the following types based on criticality of the event and corresponding response or action:
- (a) type 1: information only of which no deactivation is required;
  - (b) type 2: events that lead to deactivation but also allow for immediate automatic reactivation when the problem is solved; and
  - (c) type 3: events that lead to automatic deactivation and require manual reactivation by the system administrator.
- (4) The following significant events shall be detected and logged automatically after occurrence:
- (a) user log-on/log-off (type 1);
  - (b) log-on failure (type 1);
  - (c) ticket number duplication (type 2);
  - (d) irregularities in the sequence of tickets (type 2);
  - (e) time and date inconsistencies (type 1);
  - (f) cancelled or reversed wager or transaction (type 1);
  - (g) take-back bets in excess of liability (type 1);
  - (h) increase/decrease of account limits (type 1);
  - (i) change to the official carded time of the event (type 1);
  - (j) late bets (type 1);
  - (k) time when the "no more bets" command was activated on the SBMS (type 1);
  - (l) event deleted or cancelled (type 1);
  - (m) re-opening of an event (type 1);
  - (n) user changed password (type 1);
  - (o) event result cancelled or amended after provisional results have been processed (type 1);

- (p) printer failure (type 2);
- (q) event data file changed (type 3);
- (r) bet type parameter change (type 1);
- (s) loading of new bet type tables (type 1);
- (t) editing mandatory ticket fields (type 1);
- (u) time synchronization (type 1);
- (v) manual time synchronization (type 1);
- (w) abandon events (type 3);
- (x) betting protection override (type 3);
- (y) archive (type 1);
- (z) cancelled bets (type 2);
- (aa) cancelled bets after the event (type 3);
- (bb) cancelled results (type 3); and
- (cc) any event that the Board may require.

## **27. Time of SBMS system**

- (1) The licensee shall, on a daily basis, ensure that the time on the internal clock of the SBMS server does not differ from the standard East African Time as determined from time to time by the reputable time server by more than ten seconds provided that if at any stage the time difference exceeds the prescribed norm, such licensee shall adjust the time on the clock of the SBMS server accordingly.
- (2) It shall be the responsibility of every licensee contemplated in sub-rule (1) to ensure that, before an event starts, the time on the SBMS server corresponds to the standard East African Time.

## PART V

### POINT OF ACCESS FOR BETTING PREMISES OR ELECTRONIC MEDIA

#### **28. Websites and mobile applications used for the purposes of betting**

(1) The licensee shall ensure that, where betting is conducted, promoted or advertised from a website, mobile applications or any device utilised for such purpose, the prior approval of the Board is obtained in respect of such website, mobile applications or device utilised for such purpose, which at a minimum, shall display on the home or login page links the following :

(a) Contact details:

(i) In respect of the operator:

(a) mobile, office and after-hours telephone numbers at which key employees may be contacted;

(b) the postal address of the operator;

(c) the physical address of the operator;

(d) the e-mail address of the operator; and

(e) the operator's fax numbers.

(ii) In respect of the Board:

(a) the telephone number at which the Board may be contacted;

(b) the Board's fax number; and

(c) the Board's postal address;

(b) Mandatory notices in respect of an operator where applicable:

(i) as provided for in rules 13(1) and 13(2); and

(ii) such further notices as the Board may from time to time prescribe.

(c) The home pages of the websites in respect of:

(i) the Gaming Board of Tanzania; and

(ii) the Financial Intelligence Unit.

(d) The links to the following legislations as approved by the Board:

- (i) the Gaming Act, 2003;
  - (ii) the Gaming Regulations, 2003; and
  - (iii) Sports Betting Rules, 2016.
- (e) “Terms & Conditions”, which shall contain specific reference to, but not limited to:
- (i) procedures pertaining to the opening of accounts;
  - (ii) the manner in which payment/settling is processed; and
  - (iii) dispute resolution procedure.
- (2) The following information must be prominently displayed with respect to Responsible Gaming on all pages of the licensee’s website at all times:
- (a) the name of the licensee;
  - (b) the licence number and date of issue;
  - (c) written confirmation that the operator is licensed by the Board;
  - (d) a warning that no persons under 18 are legally permitted to participate; and
  - (e) the slogan: “Winners know when to stop” or such other slogan as may be in use for Responsible Gaming purposes.

## **29. Premises**

- (1) Applications for the grant of a premises licence shall comply with requirement of regulation 19 and 20 of the Gaming Regulations, 2003.
- (2) The licensee must display a licence issued in a conspicuous place in or on the licensed premises.

## ANNEX A

### SBMS GENERATED REPORTS

The SBMS software shall be capable of producing at least the following reports on demand within a defined date range. The requirement for reporting within a defined date range does not apply to sub-clause(s) since this is calculated from a single date.

A1. Multiple bets list, containing the following fields:

- (1) event description;
- (2) time;
- (3) date;
- (4) venue;
- (5) win amount and stake wagered on each winning leg;
- (6) taxable amounts;
- (7) prospective taxable amount on incomplete bets or wagers;
- (8) status of bet or wager; and
- (9) selections of the wager.

A2. List of issued and cancelled tickets, containing the following fields:

- (1) time;
- (2) date;
- (3) amount; and
- (4) unique ticket number.

A3. Field sheet, containing the following fields:

- (1) event description;
- (2) time;
- (3) date;
- (4) venue;
- (5) wager type;

- (6) stake wagered;
- (7) amount to be paid in the event of a win; and
- (8) selections of the wager.

A4. Tax returns information to be generated once all results have been entered into the system and that contain the following fields:

- (1) total stake;
- (2) winning stakes;
- (3) winning amount;
- (4) net winnings (i.e. winning amount minus winning stake);
- (5) tax on winnings amount; and
- (6) gaming tax;

A5. List of all journal entries entered manually into the system per user.

A6. Event report containing the following fields:

- (1) event start time;
- (2) time and ticket number of the first and last bet issued;
- (3) time when the "no more bet" command was activated under the SBMS;
- (4) time result was processed;
- (5) revised official carded time where applicable; and
- (6) subsequent change to any of the above.

A7. List of all bets issued and cancelled, containing the following fields:

- (1) event description;
- (2) time;
- (3) date;
- (4) venue;
- (5) wager type;
- (6) unique ticket number;

(7) selections of the wager; and

(8) winning amount or stake or both, as applicable.

A8. User transaction listing containing the following fields:

(1) cash betting transaction issued per user;

(2) account betting transaction issued per user;

(3) settling transactions entered per user; and

(4) cancelled betting transactions per user.

A9. Late bet report containing the following fields:

(1) event description;

(2) time;

(3) date;

(4) venue;

(5) wager type;

(6) user name;

(7) selections of the wager; and

(8) winning amount.

A10. Unpaid bets list containing the following fields:

(1) event description;

(2) time;

(3) date;

(4) venue;

(5) wager type;

(6) user name;

(7) selections of the wager; and

(8) winning amount.

A11. Threshold transaction report (i.e. FIU report) containing the following fields:

- (1) amount of transaction;
- (2) time;
- (3) date;
- (4) transaction type (for example, bet, deposit or payout); and
- (5) ticket number.

A12. Transactions carried forward

The SBMS system shall produce, on demand, a report of all wagering transactions which have been carried forward to future events or for which results have not yet been entered into the system.

A13. Manual entries

Where manual journal entries are made into the system, a unique record shall be allocated to that entry and the tax implications relative to that entry shall be calculated and processed to the tax.

A14. Significant events report:

- (1) the date and time at which the significant event occurred;
- (2) the identity of the user or/and device;
- (3) the number or name of the betting outlet;
- (4) a unique reference that defines the significant event;
- (5) type based on criticality of the event; and
- (6) action taken after the event.

## ANNEX B

### MONTHLY REPORTING AND ANALYSIS

The following information shall be submitted by the licensee as supporting documents for monthly returns:

#### B1. Gaming Tax (6%) Reports on Sales

- (1) Monthly report showing sales/stakes per premise and or terminal;
- (2) Monthly report showing sales/stakes per premise and or terminal per game type;
- (3) Daily transaction report summary which summarizes the computer generated end of the day report;
- (4) Wagers placed verbally should be included in the documentation; and
- (5) The reports shall incorporate the following:
  - (a) total number of bets/tickets;
  - (b) total stakes;
  - (c) gaming tax payable (6% of total stakes); and
  - (d) name of premises/terminals

#### B2. Gaming Tax on winning (18% of net winning)

- (1) Monthly report showing winnings stakes and total winning/payouts per premise and or terminal and per game type;
- (2) Daily transaction report summary which summarizes the computer generated end of the day reports;
- (3) Wagers placed verbally should be included in the documentation;
- (4) The reports shall incorporate the following:
  - (a) number of winning bets;
  - (b) winning stakes;
  - (c) total winning/total payout; and
  - (d) name of premises/terminal.

ANNEX C

MONTHLY TAX RETURN FORMS



**SPORTS BETTING OPERATIONS  
MONTHLY GAMING TAX RETURNS FORM**

Full name of operator/business: .....  
Postal Address: .....  
Physical Address: .....  
TIN Number: .....  
Contact's Person: Name: .....; Title: .....; Tel. ....  
I/we forward herewith Sports Betting Returns for the month/year: .....

**PART I: COMPUTATION OF GAMING TAX (AMOUNT IN TZS)**

Number of Premises or Terminals	Types of Game	Total Number of Stakes/Bets	Total Value of Stakes/Bets	Gaming Tax payable at the rate of 6% of Total Value of Stakes/Bets	Penalty
<b>TOTAL</b>					

Total amount due for the month in words .....

**PART II: DECLARATION**

This is to confirm that the above returns contain true, correct and complete information about the gaming transactions for the above stated week. It is an offence to submit false or misleading financial statements; such acts are punishable under the Gaming Act:

Name of person making returns: .....  
Designation: .....; Signature: .....  
Date .....; Operator's Official Stamp: .....

**FOR OFFICIAL USE ONLY:**

Receipt No. ....; Date: .....  
Receiving Officer's Name: .....; Designation: .....  
Signature: .....  
Comments: .....

Board's Stamp: .....



**SPORTS BETTING OPERATIONS  
MONTHLY GAMING TAX ON WINNING RETURNS FORM**

Full name of operator/business: .....; Postal Address: .....  
 Physical Address: .....; TIN Number: .....  
 Contact's Person: Name: .....; Title: .....; Tel. ....  
 I/we forward herewith Sports Betting Returns for the month/year: .....

**PART I: COMPUTATION OF GAMING TAX ON WINNINGS (AMOUNT IN TZS)**

Types of Game (a)	Total Number of Winning Bets (b)	Total Value of Winnings Stakes (c)	Total Winnings or Payout (d)	Net Winnings (d - c)	Tax on Winnings 18% of (d-c)	Penalty
<b>TOTAL</b>						

Total amount due for the month in words .....

**PART II: DECLARATION**

This is to confirm that the above returns contain true, correct and complete information about the gaming transactions for the above stated week. It is an offence to submit false or misleading financial statements; such acts are punishable under the Gaming Act:

Name of person making returns: .....; Designation: .....; Signature: .....  
 Date .....; Operator's Official Stamp: .....

**FOR OFFICIAL USE ONLY:**

Receipt No. ....; Date: .....  
 Receiving Officer's Name: .....; Designation: .....  
 Signature: .....  
 Comments: .....  
 Board's Stamp: .....