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The Taxation of Gambling In Africa

**François Vaillancourt
René Ossa**



GeorgiaState
University

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OF POLICY STUDIES

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International Studies Program
Andrew Young School of Policy Studies
Georgia State University
Atlanta, Georgia 30303
United States of America

Phone: (404) 651-1144
Fax: (404) 651-4449
Email: ispaysps@gsu.edu
Internet: <http://isp-aysps.gsu.edu>

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*The Taxation of Gambling In Africa*¹

François Vaillancourt and René Ossa

¹ We thank Sijbren Cnossen for tasking us with preparing this paper and Jamie Leanne Ronson for her research assistance.

Introduction

The taxation of gambling in Africa as a whole appears to have been the object of little attention. In this paper, we first present the importance of gambling for Africa from a world perspective then disaggregate that within Africa. We then turn to the nature and importance of taxation of gambling, focusing on the major markets identified in the first part of the paper. In the third part we present the available evidence on the incidence of gambling in Africa which is limited to South Africa.

1. Gambling in Africa: its importance

For gambling to attract the interest of government as a source of revenue, it must be a substantive amount

Table 1 presents the evidence on the importance of gambling in Africa compared to other continents and of African countries compared to other countries. The first column is effective gambling turnover (EGT) which is akin to gross sales before the payout of winnings. This indicator represents the overall gambling market and is amenable to public policy interventions in terms of payout ratios and taxation. The second column is government gambling income (GGY). While a priori more interesting than EGT, it is less useful since it is properly measured only for lotteries with prizes and expenses subtracted from revenues. For casinos and video lotteries /gambling machines, GGY and EGT are treated as equal which is not the case. We report both in tables 1 and 2.

Table 1

	% EGT	% GGY	%GDP	% Population
Africa	1.2	1.4	3.2	19.8
Asia & M.E	22.8	20.8	30.7	59.1
America(north)	27.5	35.2	24.4	5.1
America (south/central) & Carib.	8.6	5.2	11.9	9.1
Oceania	4.7	4.7	1.3	0.5
Europe	35.1	32.7	28.5	7.0
Total World \$ or #	631.3 bn US\$	313.0 bn US\$	69 489 bn Int\$	6.8 billion persons

Source: Global Gaming Report 2008, United Nations Population Division, CIA world factbook and author's calculations

But what are the largest markets for gambling? We present them by absolute size, noting that results would differ if calculated on a per capita basis.

Table 2. Ten largest national gambling markets by decreasing size and largest African country

Countries	\$GGY (US\$bn)	\$ EGT (US\$bn)	% world total GGY/EGT
1. United States	94.87	151.37 (1)	30.3/24.0
2. Japan	35.43	74.42 (2)	11.3/11.8
3. Italy	15.97	31.28 (4)	5.1/4.9
4. UK	15.12	53.81 (3)	4.8/8.5
5. Canada	14.68	21.3 (9)	4.7/3.5
6. Australia	13.2	26.92 (5)	4.2/4.3
7. France	11.76	25.47 (7)	3.8/4.0
8. Spain	11.68	23.64 (8)	3.7/3.7
9. Germany	11.23	17.89 (10)	3.6/2.8
10. Macau	7.19	8.23 (15)	2.3/1.3
Largest African country 22. South Africa	2.02	3.08 (below 25)	0.65/1.6

Source: Global Gaming Report 2008

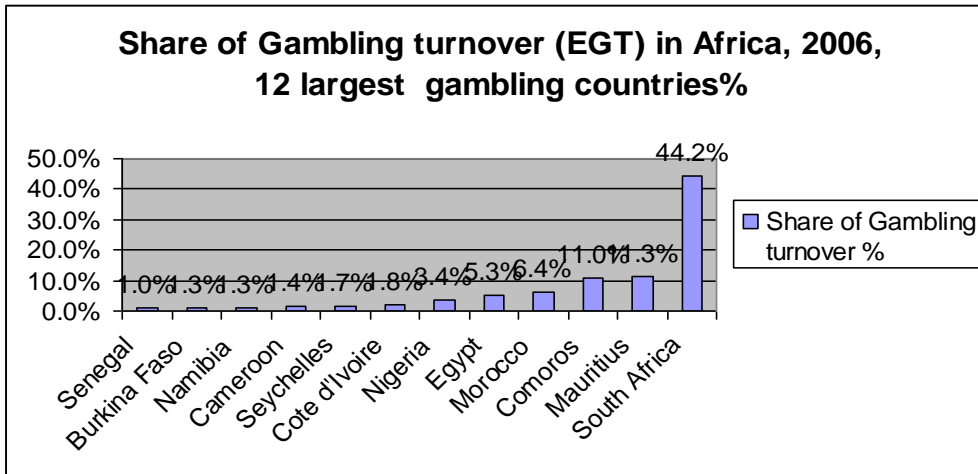
Table 1 shows that Africa is the smallest continental market for gambling; it is even smaller than Oceania; this explained by the high gambling per capita of Australians.

But what are the largest national markets for gambling? We present them ranked by absolute size in table 2, noting that results would differ if calculated on a per capita basis.

Table 2 shows that there is no African country amongst the ten largest gambling markets in the world. South Africa is the first ranked 25th in the world in absolute size.

Having established the relatively small size of the gambling market in Africa, the issue of what countries matter in Africa remains? Figure 1 provides the answer; it shows the 12 most important gambling markets for that continent. They account for 90% of that market in the 53 countries of Africa. South Africa alone accounts for almost half of all gambling activities, followed by two island countries, Comoros and Mauritius at about 10% each. Table A-1 provides information on gambling in all African countries as well as various indicators for each country. All other countries each account for less than 1% of gambling turnover (EGT) in Africa and for eleven countries- 20% of African countries - no gambling is recorded.

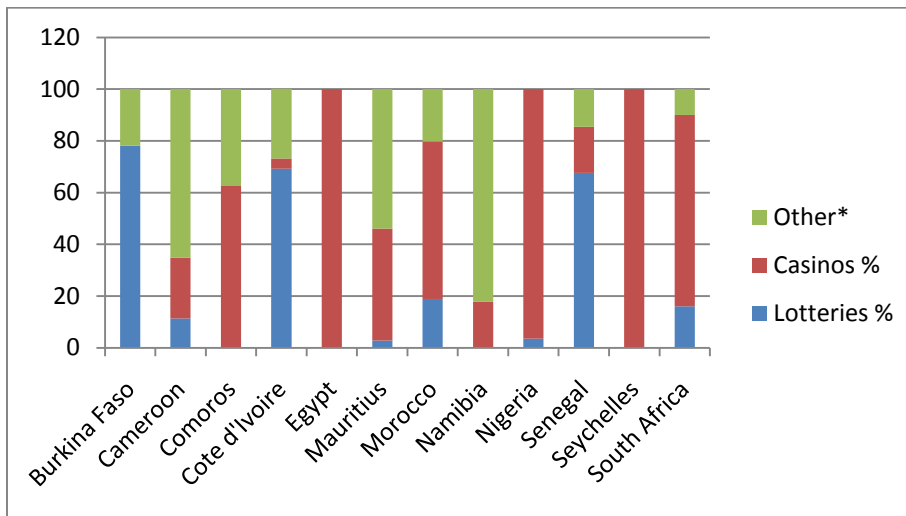
Figure1.



Source: calculations by the author using data from Global Gaming Report reported in table A-1. We used a share of 1% as the arbitrary cut-off in the figure.

These gambling markets vary not only in size but also in their composition as Figure 2 shows. Four countries have no lotteries, two have only casinos targeted at tourists and three francophone markets see a dominance of lotteries in gambling activities. This has consequences on the type of taxes used. We now turn to taxation of gambling.

Figure 2. Share of types of gambling, twelve main African gambling markets, 2006



Source: calculations by the author using data from Global Gaming Report reported in table A-1.

* Other = Betting + gaming machines + other

2. Taxation of gambling in Africa: evidence for key countries

We begin by discussing the case of South Africa since it is the dominant gambling market in Africa. We then turn to other countries

South Africa

There is both national and sub national (provincial) taxation of gambling in South Africa

National taxation

A national lottery was introduced in South Africa in March 2000 with a gap in 2007. Its establishment was accompanied by the abolition of two provincial lotteries (Ciskei and Transkei). It is administered centrally by the national Lotteries Board and operated by private firm (Uthingo until March 2007, Gidany since October 2007) under contract (concession) to the Board. The operator pays a sliding amount to the Board or more precisely to the National Lottery Distribution Trust Fund (NLDTF) that it administers.

‘‘This amount is calculated using a pre-determined formula based on ticket sales in terms of the License to Operate the National Lottery. Contributions to good causes, based on ticket sales, start at 10.16% and rise up to a high of 40.58%. Over the 7-year License period, an average of 30% of the proceeds after VAT will be contributed to Good Causes.’’²

The NLDTF is distributed as follows:

- ◆ Reconstruction and Development Programme: 0%
- ◆ Charities: 45%
- ◆ Arts, Culture and National Heritage: 28%
- ◆ Sport and Recreation: 22%
- ◆ Miscellaneous Purposes: 5%’’³

In 2009, a total of 3.5 billion rands of tickets were sold with 1.7 billion of prizes paid and 1.4 billion paid into the NLDTF⁴ From 2007-2008 to 2008-2009 there is an increase in the payments in the NLDTF due in part to an increase rate of payment required from the private operator from 22% to 34%. VAT is collected at a rate of 14% on ticket sales but the operator of the lottery is entitled to an input tax deduction equal to the tax fraction of amounts paid out by him as prizes or winnings. In addition, the operator is also entitled to an input tax deduction equal to the tax fraction of amounts paid

²See <http://www.nlb.org.za/nldtf.asp>

³ See <http://www.nlb.org.za/nldtf.asp>

⁴ P4 <http://www.nlb.org.za/upload/AnnualReports/Annual%20Report%202009.pdf>

to the National Lottery Distribution Trust Fund. In this way only the amount retained by the operator of the lottery, i.e. his value added, is taxed.⁵ Thus VAT linked to 400 million of value added minus input credits is associated with this activity, so a maximum of 50 million per year and more likely about 30-35 million.

Provincial taxation⁶

In 2008-2009, a total of 1.5 billion of rands were collected as tax revenues by provincial and local authorities on GGR of 16 billion for a tax rate 9.4%⁷. Of this amount 81% came from casinos, 13% from betting, 5% from limited play machines (LPM) and 1% from bingos. The regional distribution was: 39% from Gauteng, 22% from each of Western Cape and KwaZulu Natal for a total of 83% from the top three provinces with 17% remaining for the six other ones. Gambling activities are regulated in each province by a provincial gambling board

We focus on the three largest provinces in terms of tax revenues first.

The Gauteng Gambling Board supervises gambling and sets taxes and levies. For the 1995-2009 period, we find that there was always a gambling tax levied at the rate of 9% on casino GGR and a 12% tax on bingo GGR until 2003. Taxes on gaming machines and casino tables were introduced in 2001⁸; they currently are 1,700 rands per machine and 3,450 per casino table per year⁹. There also various licencing, applications and vetting fees. In fiscal 2009 (FY 2008-2009) 618 million Rands were collected for the Gauteng government, broken down as follows: casino machines-412; casino tables 125; betting 67; bingo- 16¹⁰. All of this at a cost of 56 million Rands¹¹ or 9% of revenues collected.

In West Cape, a total of 326 million rands was collected in FY2009 of which 267 was from casinos of which 88% is from machines and 12% from tables.¹² The GGR tax rates for casinos are: 6% if GGR<14.2million; if GGR>14.2 and <28.4: 8.5%; if GGR>28.4 and <42.6: 11%; if GGR>42.6 and <56.8: 13%; if GGR>56.8 and <71: 15%; if GGR>71: 17%. Taxes on LPM range from 10% to 20% per licence. One interesting aspect is the notion of an exclusivity fee paid by a casino which limits entry in a given geographical area for a set time period.¹³

⁵ Item 383 <http://www.sars.gov.za/SARSCustom/VAT%20Rulings/VAT%20Rulings%20381%20-%20399.htm>

⁶ See <http://www.ngb.org.za/home.asp?pid=138> under the heading taxes /levies

⁷ See p12 2009 survey Casino Association of South Africa <http://casasa.org.za/Docs/CASA-Survey-2009.pdf>

⁸ See http://www.ggb.org.za/index.php?option=com_docman&task=cat_view&gid=46&&Itemid=53

⁹ See Gauteng gambling regulations www.ggb.org.za

¹⁰ See p 57 http://www.ggb.org.za/index.php?option=com_docman&task=cat_view&gid=37&&Itemid=53

¹¹ See p 24 http://www.ggb.org.za/index.php?option=com_docman&task=cat_view&gid=37&&Itemid=53

¹² See varia Annual report part 1 Western Cape Gambling and Racing Board <http://www.wcgrb.co.za/>

¹³ See schedule 3 of

<http://www.wcgrb.co.za/Downloads/Legislation/The%20Western%20Cape%20Gambling%20and%20Racing%20Act,%20Act%204%20of%201996,%20as%20amended.pdf>

In KwaZulu Natal, the tax rates for casinos are 9% on monthly GGR from 0 to 30 000 000 rands and 12% for GGR >30 000 000; there are also annual licenses of 1000 rands per machine and 6 840 per table.¹⁴ Total tax revenues for FY 2009 from casinos were 248 million with 21% from tables and 79% from machines¹⁵ accounting for 11% of GGR. LPMs brought in 20 million; they are taxed at 15% (14.5% provincial+0.5% local government) of GGR along with a 600(100+500) annual license per LPM¹⁶. This is the only province where a mention of a local tax is found.

In the other six provinces, the taxes on casino GGR are¹⁷:

- ◆ Eastern Cape 3% if GGR<4 million; 5% if GGR>4million and <8 million;10% if GGR>8million;
- ◆ Free State: 5.7%;
- ◆ Limpopo:6%;
- ◆ Mpumalanga: 5.7%
- ◆ Northwest: 3%
- ◆ Northern Cape: 8%

Kilsby (2008) reports that online casinos in South Africa will be taxed at 6% on gross revenues as of 2009; this is the same rate as the one levied on online horse and land based wagering.

Mauritius

The lottery in Mauritius is operated along the lines of the South African Model. The firm Lottotech has been granted an exclusive 10 year license (2009-2019) by the Gaming Control Board of Mauritius. A proportion of the net proceeds from lottery games is paid into the Mauritius National Lottery Fund with the funds to be disbursed for community development and the promotion of education, health sport and culture.¹⁸

Turning to casinos, they must pay an annual license of 500 000 rupees and a tax of 50% of gross stakes¹⁹. Other gaming operators pay various taxes. Hence bookmakers face an 8% tax rate and a license of 24 000 rupee per football match played outside Mauritius. Total gambling tax revenues were 1 547 million rupees in 2008-2009 with 962 from

¹⁴ See documents 118 and 119 Gambling regulations KwaZulu Natal

http://www.kzngambling.co.za/legislation/KZNGB_RegsUpdated.pdf

¹⁵ See 2008 statistics at http://www.kzngambling.co.za/ff_home.htm

¹⁶ Documents 221, 222 225 http://www.kzngambling.co.za/legislation/KZNGB_RegsUpdated.pdf

¹⁷ See relevant provincial pages 2009 survey Casino Association of South Africa

<http://casasa.org.za/Docs/CASA-Survey-2009.pdf>

¹⁸ <http://www.gov.mu/portal/goc/mof/files/lottery.pdf>

¹⁹ Gambling Regulatory Act Mauritius 2007 schedule five

<http://www.gov.mu/portal/sites/mra/download/GamblingRegulatoryAct.pdf>

casinos and 569 from betting. Taxes on casinos yielded 689 millions in 2005-2006 and those on betting 291 million. The quasi-doubling of betting taxes is associated with the right to accept bets on international events such as football matches.²⁰

Comoros

Comoros is a federal state composed of three fairly autonomous island states. One of them, Anjouan, passed legislation aimed at creating an offshore centre. Activities targeted are offshore banking Licenses, Internet gaming Licenses, offshore Insurance Licenses, brokerage Licenses & trusts as well as Anjouan International business companies.

This access is managed by a private firm Anjouan Corporate services which states that You can operate a casino, Lottery, poker room and any sport betting gaming site legally. Our gaming License has a fixed fee and includes all Government fees. We do not ask for any other fees for the gaming license and no percentage of the profits. You will need to have an International business company and when formed, this company will apply for a gaming license.²¹

Contrary to South Africa or Mauritius, there is little information on tax rates or tax revenues associated with gambling for the Comoros. Unofficial information states that for an online gaming site to obtain a license to operate in Comoros, they must first create an international company. An annual fee of \$1,400 must be paid, in addition to \$20,000 per year for a gambling license. Once a license is obtained, an unlimited number of gambling sites can be operated under the license²². There are at least two such online casinos operating under Comoros legislation (one hesitates to say supervision). There are also two hotel casinos operating in the Comoros on Grande Comore island.

We have thus discussed taxation of gambling for the three most important gambling markets in Africa. We now turn to the remaining nine countries found in Figure 1

Namibia

It has a system similar to that of South Africa with both casinos and a Lotteries Board but the latter can operate the lottery or appoint an agent. The law states that no more than 50% of ticket sales may go to prizes and no more than 30% to administrative expenses. Fifty % of the net proceeds of a lottery must be paid into the Social Upliftment Fund that makes allocations for any purpose that will support and enhance the social upliftment of the Namibian people.²³ It does not seem to be in operation.

²⁰ P 30 Mauritius Revenue Authority (MRA Annual Report
http://www.gov.mu/portal/sites/mra/download/AnnualReport_New0809.pdf

²¹ <http://www.anjouancorporateservices.com/legislation2.html>

²² <http://www.worldgamblingreview.com/gambling/comoros/>

²³ See Lotteries Act http://www.commonlii.org/na/legis/num_act/la2002135.pdf

There is gambling tax revenue of 12 million \$N and licenses of 2.1 million \$N in 2008-2009.²⁴ This results from a 5% tax on GGR for casinos.

Morocco

The Moroccan gaming market is estimated at about 4.1 billion dirhams in 2009. It is made up of betting on races (Moroccan and French) through a public monopoly enterprise (Pari mutuel urbain marocain) (PMUM) managed by Société royale d'encouragement du cheval (Sorec), of buying lottery tickets from two publicly owned firms (Loterie nationale and Marocaine des jeux et des sports) and six casinos to which Muslim Moroccans should not have access. The betting industry pays 25% of amounts gambled to the state and 70% to gamblers. The Loterie nationale pays 20% of its sales to the state while the Marocaine des Jeux disburses its excess revenue after prizes and expenses to encourage sports in Morocco through a payment to the Fonds national de développement du sport (FNDS). It must pay back 60% of amount gambled in prizes, 20% in sporting activity and 5% in taxes. Casinos pay a 7% tax to l'Entraide nationale, a 7% tax to the benevolent society (mutuelle) of the armed forces and a third tax of 6% for municipalities on their income.

There is an ongoing tax issue between the Marocaine des Jeux and the tax department. VAT at a rate of 20% must be paid; the issue is on what. The tax authorities argue on all sales and the lottery on sales minus expenses and prizes. A similar issue arises on the corporate tax with the lottery calculating taxable income after payment to sporting activities and the tax authority saying this is not deductible. This issue also applies to the Loterie nationale.

Nigeria

Nigeria has a recently instituted National Lottery Regulatory Commission but its main source of gambling revenue is casinos. There appears to have been both illegal and state lotteries in recent years. Casinos are taxed under a federal law²⁵

Seychelles

There is apparently no taxation of gambling as such in the Seychelles²⁶. It allows on-line gambling managed by International Business Corporations (IBC) that pay an annual fee and no other taxes.

The francophone sub Sahara countries

²⁴ <http://www.mof.gov.na/Budget%20Documents/2007-08/2007-08%20Estimates%20of%20Revenue%20and%20Expenditure.pdf>

²⁵ Casino Taxation, 1990, II, 45.

²⁶ <http://lenouveauseychellesweekly.com/index.php?action=fullnews&id=560> and <http://www.src.gov.sc/pages/Taxes/BusinessTaxRates.aspx>

Table 3 summarizes the situation for the four sub-Saharan francophone countries that are part of the top twelve gambling markets in Africa

Table 3 Gambling taxes in Burkina Faso Cameroon, Ivory Coast and Senegal; base and rates, 2009

Burkina Faso	Cameroun	Côte d'Ivoire	Sénégal
Tax base			
The tax base is gross sales that is GGR	<i>Casinos</i> The tax base is gross sales that is GGR Gambling machines Are subject to an annual per machine tax	- The tax base is gross sales that is GGR	- The tax base is gross sales that is GGR
Tax rates			
15% but the national lottery owned by the state does not pay this tax	<i>Casinos</i> , 15 %, Gambling machines and babyfoot : Category 1 = baby foot: 20 000 francs per machine per year category 2= flippers and Video 40.000 francs per machine per year category 3= gambling machines : 100 000 francs per machine per year In all cases a 10% supplement (centimes additionnels) is collected for the municipal government where the gambling activity takes place	Une retenue à la source de 25 % sur 30 % (loi des finances 2006 et 2008) des sommes brutes mises en paiement -The national lottery LONACI pays 10 % of GGR to the state.	The national lottery LONASE pays 10 % of GGR to the state

Table prepared from material gathered by René Ossa.

So we have been able to find information on some aspects of gambling taxation for nine of our top twelve gambling markets, accounting for about 75% of the African market. This covers countries with both Anglophone and francophone past, countries where gambling is mainly tourist oriented and countries where it is also driven by the domestic market, countries with no lotteries and countries where lotteries dominate the gambling market.

3. Incidence of gambling taxation; evidence from South Africa

We have evidence for 2005 from a sample of 3003 respondents living in three of the nine provinces Gauteng, KwaZulu-Natal and Western Cape. These three provinces account for about 80% of spending on gambling in South Africa. The results of table X

show that regular participation is of the order of 85-90% for all income groups except the poorest one. Table XX shows that lotteries and slots exhibit the typical regressive pattern of expenditures on gambling

Table 4 % of individuals by income group that are regular gamblers, Three South African provinces, 2005

Monthly disposable income rands	0<800	800-1399	1400-2499	2500-3999	4000-5999	6000-7999	8000-11999	12000+	Average Monthly Amount rands
Lottery only	40	58	54	57	53	56	52	50	83
Lottery+ others	35	27	31	30	36	32	36	42	530
Total	75	85	85	87	89	88	88	92	

Source: table 4.6C, page 58 Collins Peter and Barr Graham (2006) *Gambling and Problem Gambling in South Africa* National Centre for the Study of Gambling
Notes Gauteng, KwaZulu-Natal and Western Cape

Table 5 % of income spent on lotteries and slots, Three South African provinces, 2005

Monthly disposable income rands	0<800	800-1399	1400-2499	2500-3999	4000-5999	6000-7999	8000-11999	12000+	Average Monthly Amount rands
Lotteries	7.4	6.2	2.0	2.1	1.2	1.0	0.9	1.2	83
Horse betters	nr	nr	7.5	7.7	3.1	8.4*	nr	7.5	530
Slots	nr	nr	14.6*	11.4	6.7	10.2	8.2	7.8	792

Source: table 4.6L, 4.6S and 4.6H, pages 61-63 Collins Peter and Barr Graham (2006) *Gambling and Problem Gambling in South Africa* National Centre for the Study of Gambling
Notes Gauteng, KwaZulu-Natal and Western Cape
nr not reliable statistically =less than 20 respondents in cell
*19 respondents

We also have evidence for 2008(12)-2009(01-02) from a survey of 3100 South Africans by phone and face to face.

Table 6

Annual income rands	<6001	6 001-12 000	12 001-24 000	24-001-60 000	>60 000
Monthly spending	76	81	110	119	247
% at median point	30.4	10.8	7.3	3.4	2.9

Source; Ligthelm AA and E Jonkeid (2009), p25 text table

Note: 60 000> we assumed 100 00; we multiplied monthly spending by 12

We also have evidence for Gauteng alone for 2003. It shows that

Table 7

Annual income rands	<6001	6 001-12 000	12 001-24 000	24-001-60 000	>60 000
Monthly spending	59	65	85	128	142
% at median point	23.6	8.6	5.6	3.7	1.7

Source p58 Gambling Behavior in Gauteng

http://www.ggb.org.za/index.php?option=com_docman&task=cat_view&gid=50&Itemid=95

Note: 60 000> we assumed 100 00; we multiplied monthly spending by 12

Tables XX all show a decrease of the share of income spent on gambling as income increases. This implies that taxes on gambling in South Africa are regressive with respect to personal income.

Conclusion

The main conclusion one can draw from this paper is that there are excise type gambling taxes applied to gambling activities in Africa. The second conclusion is that the availability of information is linked to the importance of these taxes.

That said let us note the following issues raised by various authors:

- Gellatly (2009) raises the issue that more generalized gambling facilitates money laundering .Thus while there may be an increase in direct revenues, in part from increased tourism, there could be a leakage due to easier tax evasion;
- Gellatly (2009a) notes that the movement across borders of illegal machines is one source of revenue losses for tax authorities. Another issue is the informal gambling over phones through the use of text messages to win an in-kind price (farm ; car) On that last topic ,It is interesting to note that this a frontier of gambling being addressed by for example Tunisia where as of September 2009 a 30% tax is applied to the cost of betting by cell phone either on the amount paid

by text message or on the minutes associated with a voice input.²⁷ A similar tax at a 40% rate is levied in Algeria since 2006.²⁸

- The funding of Gaming regulatory boards by a levy on the industry is raised in Gellatly (2009b). He reports the concerns of the chair of the Malawi regulatory board notes that any attempt at punishing un-complying gaming operators will reduce the revenues of the regulator, impairing its capacity to regulate.

Finally Gooroochurn and Sinclair(2005) remind us that the taxation of tourism can be both narrow (excise type) or broad (sales type) and that the taxation of gambling facilities complimentary tourism can be an important source of revenues; this will apply to casinos. But as Benar and Jenkins(2008) indicate , this should be done correctly. The combination of a low turnover tax on funds gambled and a tax on the annual fixed costs may work best to extract economic rents in their opinion.

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²⁷ http://investir-en-tunisie.net/index.php?option=com_content&view=article&id=2327:tunisie--taxation-des-jeux-par-sms-ou-par-serveur-vocal-&catid=64:consolejeux&Itemid=189

²⁸ http://www.africatime.com/algerie/nouvelle.asp?no_nouvelle=218592&no_categorie=UNE

Ligthelm AA and E Jonkeid (2009) Socio Economic Impact of Legalized Gambling in South Africa National Gambling Board <http://www.ngb.org.za/home.asp?pid=975>

Appendix table 1

Some indicators of gambling importance and its determinants in African countries, 2006

Countries Alphabetical order	Gross Gambling Yield 000000\$US	Lotteries % total	Casinos % total	Other* % total	Gambling(GGY) /GDP %
Algeria	10.77	61.6%	0.0%	38.4%	0.0049%
Angola					
Benin	14.5	71.4%	21.4%	7.2%	0.1234%
Botswana	15.22	0.0%	100.0%	0.0%	0.0603%
Burkina Faso	34.67	78.1%	0.0%	21.9%	0.2101%
Burundi	0.1	100.0%	0.0%	0.0%	0.0035%
Cameroon	66.28	11.3%	23.5%	65.2%	0.1660%
Cape Verde					
Central African Republic					
Chad	0.29	0.0%	0.0%	100.0%	0.0018%
Comoros	322.54	0.0%	62.5%	37.5%	43.2649%
Cote d'Ivoire	48.33	69.2%	4.0%	26.9%	0.1474%
Democratic Republic of the Congo	0.6	50.0%	50.0%	0.0%	0.0033%
Djibouti	0.12	0.0%	100.0%	0.0%	0.0071%
Egypt	388.02		100.0%		0.1002%
Equatorial Guinea	8.57	0.0%	0.0%	100.0%	0.0505%
Eritrea					
Ethiopia	5.41	100.0%	0.0%	0.0%	0.0096%
Gabon	33.63	0.0%	88.0%	12.0%	0.1712%
Gambia	3.16	54.4%	26.3%	19.3%	0.1562%
Ghana	37.91	82.1%	17.9%	0.0%	0.1252%
Guinea-Bissau					
Kenya	52.9	9.6%	90.4%	0.0%	0.0933%
Lesotho	2.69	0.0%	100.0%	0.0%	0.0912%
Liberia	1.26	60.3%	39.7%	0.0%	0.0965%
Libya					
Madagascar	11.99	27.6%	66.2%	6.2%	0.0675%
Malawi	5.85	13.5%	86.5%	0.0%	0.0579%
Mali	16.58	0.9%	3.6%	95.5%	0.1215%
Mauritania					
Mauritius	260.01	2.8%	43.3%	53.9%	1.8719%
Morocco	236.49	18.9%	60.8%	20.3%	0.1878%
Mozambique	8.19	16.6%	83.4%	0.0%	0.0492%
Namibia	93.22	0.0%	17.8%	82.2%	0.7622%
Niger	11.03	62.7%	11.0%	26.3%	0.1213%
Nigeria	239.33	3.6%	96.4%	0.0%	0.0798%
Republic of the Congo	6.95	80.3%	0.0%	19.7%	0.0473%
Reunion	61.55	0.0%	100.0%	0.0%	
Rwanda					

Sao Tome and Principe					
Senegal	36.03	67.6%	17.8%	14.6%	0.1778%
Seychelles	128.17		100.0%		7.6519%
Sierra Leone	1.4	57.9%	42.1%	0.0%	0.0358%
Somalia					
South Africa	2023.17	16.0%	74.0%	10.0%	0.4454%
Sudan					
Swaziland	22.05	3.0%	97.0%	0.0%	0.4023%
Tanzania	33.27	46.2%	53.8%	0.0%	0.0702%
Togo	14.36	65.0%	35.0%	0.0%	0.2884%
Tunisia	30.55	0.0%	84.3%	15.7%	0.0415%
Uganda	29.9	0.6%	10.9%	88.5%	0.0874%
Zambia	20.28	8.0%	45.3%	46.7%	0.1302%
Zimbabwe	31.78	100.0%	0.0%	0.0%	1.3404%

Source: Global Gaming Report, Human Development Report, CIA world Factbook.

* Other=Betting+ gaming machines +other