



27 February 2026

Via email gamblingtax@treasury.gov.za

National Treasury

Dear Sirs

THE DRAFT NATIONAL ONLINE GAMBLING TAX DISCUSSION PAPER

We refer to the request for written submissions regarding National Treasury's discussion paper in which it has been proposed to introduce a national tax on the online and interactive gambling industry at the rate of 20% ("Discussion Paper").

The proposal to introduce a national gambling tax on the online and interactive gambling industry at the rate of 20% raises important legal and tax issues. The Tax and Exchange Control Committee of the LSSA holds no brief from any particular industry member and wishes to make a contribution in the proposed workshop engagements concerning the proposals from its disinterested perspective of public policy and adherence to the rule of law. Our Committee is well placed to contribute input and commentary on a technical legal and tax basis, as distinct from the business interests of industry members.

We would therefore be grateful if you would include us in the proposed workshops to consider industry responses, and to participate in the proposed

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workshops to consider and provide input on potential draft legislation.

Yours faithfully



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