



LEGAL TAKE

— REGULATORY · OVERVIEW

Kenya's Gambling Laws: An Overview

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YOUR CONTACT

Fidel Mwaki

MANAGING PARTNER

ADVOCATES · COMMISSIONERS FOR OATHS · NOTARY PUBLIC

Kenya's gambling sector now operates under the Gambling Control Act, 2025 and a new set of 2026 regulations. Operators must also meet tax, anti-money laundering, data protection, consumer and county requirements. This overview maps the main laws and where each one applies.

KEY POINTS

- The Gambling Control Act, 2025 and its 2026 regulations are the core framework, replacing the Betting, Lotteries and Gaming Act.
- Licensing is activity-specific: each licensed activity, platform supplier and key employee may need its own approval.
- County requirements apply alongside national law, and some of the overlap is before the courts.

1. The gambling framework

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Constitution of Kenya, 2010	National and county powers; rights and safeguards	Sets how gambling functions and taxes are divided between national and county government, and underpins consumer rights, privacy and fair regulatory action.
Gambling Control Act, 2025	The principal gambling law	Establishes the Gambling Regulatory Authority (GRA) and governs licensing, ownership, operational controls, enforcement and appeals.
Betting, Lotteries and Gaming Act, Cap. 131	Repealed predecessor law	Relevant only for transitional matters and provisions the new Act expressly saves. It is no longer a parallel licensing regime.
Gambling Control (Licensing) Regulations, 2026	Applications, licence categories, renewals, fees and capital	Cover bookmaker and online licences, inspections and supporting documents, with separate categories for software and platform providers, equipment and key employees.
Gambling Control (Conduct of Gambling Operations) Regulations, 2026	Operational and technical requirements	Customer terms, bet settlement, player protection, age checks, self-exclusion, records, reporting, systems integration and platform changes.

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Gambling Control (Advertising) Regulations, 2026	Advertising and promotions	Campaign approvals, content, placement, responsible gambling messages and protection of minors, including sponsorships and third-party marketing.
Gambling Control (Foreign-Based Operators) Regulations, 2026	Foreign-based gambling operations	Apply according to the entity and operating model. Foreign ownership of a Kenyan company does not by itself bring it within this regime.
Gambling Control (Gambling Appeals Tribunal) Regulations, 2026	Appeals to the Tribunal	Govern appeals against licensing and enforcement decisions, including deadlines and when the statutory appeal route must be used before going to court.
National Lottery Act, 2023 and Gambling Control (Conduct of a National Lottery) Regulations, 2026	The National Lottery	Relevant only to operators taking part in, or supplying, the National Lottery. Ordinary bookmaking is not a National Lottery activity.

2. Tax

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Income Tax Act	Corporate income tax and withholding	Business income, payments to suppliers and group companies, and gambling-related withholding where it applies.
Excise Duty Act and its regulations	Excise duty on gambling transactions	Sets the taxable transactions, rate, timing and remittance. Confirm the current position before each change in product or payment flow.
Tax Procedures Act	Tax administration and disputes	Records, returns, assessments, objections and electronic reporting, read with the charging laws.
Finance Act, 2026	Annual amendments to tax and other laws	Read with the Acts it amends and their commencement dates. It is separate from county finance laws.

3. Financial crime and data

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Proceeds of Crime and Anti-Money Laundering Act and its 2023 Regulations	Anti-money laundering	Reporting-institution duties: customer and beneficial-owner checks, risk assessment, monitoring, suspicious transaction reports, record keeping and staff training.
Prevention of Terrorism Act and targeted financial sanctions	Counter-terrorist financing and sanctions	Screening, handling designated persons and property, and reporting, alongside GRA and Financial Reporting Centre directions.
Data Protection Act, 2019 and General Regulations, 2021	Personal data	Player verification, profiling, marketing, retention, security, data subject rights, and transfers to group companies or overseas suppliers.
Data Protection (Registration) Regulations, 2021	Registration with the Data Commissioner	Betting and gaming businesses must register whatever their size, and keep their registration current.
Data Protection (Complaints Handling and Enforcement) Regulations, 2021	Complaints and enforcement	How player complaints are handled and how the Data Commissioner investigates and enforces.

4. Business, technology and consumers

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Consumer Protection Act, 2012	Consumer terms and practices	Clear promotional terms, accurate representations, fair dealing and complaint handling.
Competition Act, 2010	Competition and merger control	Acquisitions, joint ventures, exclusivity arrangements and dealings with competitors, including merger approvals.
Kenya Information and Communications Act and regulations	Communications services	Use of SMS, USSD, short codes, premium-rate services and broadcasting, and who is responsible for compliance with the communications provider.
Computer Misuse and Cybercrimes Act, 2018	Cybercrime and incident response	Protecting platforms and customer accounts, preserving evidence and reporting cyber incidents where required.
National Payment System Act, 2011 and Regulations, 2014	Payment services	Deposits and withdrawals through authorised payment providers. Using mobile money does not by itself make an operator a payment service provider.

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Companies Act, 2015 and Beneficial Ownership Regulations	Corporate records and ownership	Filings, beneficial ownership and changes in directors or shareholders. These are separate from any GRA approval of ownership changes.
Standards Act	Standards and testing	Applies to some equipment and imports. KEBS compliance does not replace GRA approval or specialist gaming-system testing.

5. County requirements

LAW	WHAT IT COVERS	WHAT IT MEANS FOR OPERATORS
Nairobi City County Betting, Lotteries and Gaming Act, 2026	County licensing and premises	County licences, inspections and premises rules in Nairobi, alongside the national Act. How far county powers extend remains a live issue.
Nairobi City County Finance Act, 2026	County taxes, fees and charges	Introduces county charges, including an entertainment tax. Confirm the charging provision, tax base and commencement before calculating liability.
Other county laws	County obligations where you operate	Permits, signage, change of use and safety rules for each physical location outside Nairobi.

COMMON MISREADINGS

- Treating a county licence and a GRA licence as interchangeable.
- Assuming foreign ownership brings a Kenyan company within the foreign-based operator rules.
- Assuming company filings satisfy GRA approval of ownership changes.
- Assuming KEBS certification replaces GRA approval of gaming systems.

6. National and county powers

Gambling sits in both levels of government. The Fourth Schedule to the Constitution gives counties functions over betting, casinos and other forms of gambling as part of public entertainment, and Article 209(3) allows them to impose entertainment tax. National law prevails where national uniformity is needed, and county taxes must not prejudice national economic policy or activity.

NATIONAL GOVERNMENT	COUNTY GOVERNMENTS
Regulation of the gaming industry	Licensing of betting premises
Licensing of bookmakers	Licensing of public gaming (casino) premises
Licensing of online gaming	Licensing of county lotteries
Licensing of national lotteries	Licensing of amusement machines

The split above follows Gazette Notice No. 8753 of 8 September 2017, which allocated these functions and remains a useful guide to how both levels of government have applied their mandates.

The Nairobi City County Betting, Lotteries and Gaming Act, 2026 is largely built around physical premises, but its schedule also introduces an online gaming licence. In our view, county licensing and entertainment tax sit comfortably with premises-based operations in the county, while extending them to nationally licensed online operators without a clear local presence is open to challenge as duplication of national functions. Separately, county enforcement must be lawful, reasonable and procedurally fair under Article 47 of the Constitution and the Fair Administrative Action Act.

Many of these laws are the subject of ongoing court proceedings and may be affected by new legislation, county laws or regulatory action. The position may change quickly, so check before relying on any one instrument.

TALK TO US

Every situation is different. This is where we get specific to yours.

Fidel Mwaki

MANAGING PARTNER

consult@fmcadvocates.com

+254 725 762 784

Kalson Towers, 1st Floor, Right Wing

The Crescent, off Parklands Road

Westlands, Nairobi, Kenya

fmcadvocates.com



LEGAL TAKE BY FMC ADVOCATES

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