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## PROVINCIAL NOTICE

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[No. 242 of 2008]

### FREE STATE GAMBLING AND RACING AMENDMENT REGULATIONS, 2008

I, NH Masithela, Member of the Executive Council responsible for gambling matters in the Province, hereby declare my intention to make the regulations set out in this notice.

Interested persons are invited to furnish comments or representations for my attention to the following address:

Mr NH Masithela  
MEC: Tourism, Environmental and Economic Affairs  
Private Bag X20801  
BLOEMFONTEIN – 9300  
34 Markgraaff Street  
3<sup>rd</sup> Floor, Bojanala Building

Tel.: (051) 400 4904

Fax: (051) 400 4709

E-mail: [mofokengm@dteea.fs.gov.za](mailto:mofokengm@dteea.fs.gov.za)

The comments or representations must not be submitted later than 29 September 2008. Any comments received later than aforesaid date will be disregarded.

**PROVINSIALE KENNISGEWING**

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[No. 242 van 2008]

**VRYSTAATSE WYSIGINGSREGULASIES OP DOBBELARY EN WEDRENNE, 2008**

Ek, NH Masithela, Lid van die Uitvoerende Raad verantwoordelik vir dobbelarysake in die Provinsie, verklaar hiermee my voorneme om regulasies soos uiteengesit in hierdie kennisgewing uit te vaardig.

Belangstellendes word genooi om kommentaar of vertoë vir my aandag aan die volgende adres te rig:

Mnr NH Masithela  
LUR: Toerisme, Omgewing- en Ekonomiese Sake  
Privaatsak X20801  
BLOEMFONTEIN – 9300  
Markgraaffstraat 43  
3de verdieping, Bojanala-gebou

Tel.: (051) 400 4904

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E-pos: [mofokengm@dteea.fs.gov.za](mailto:mofokengm@dteea.fs.gov.za)

Kommentaar en vertoë moet nie later as 29 September 2008 ingedien word nie. Enige kommentaar wat later as voorgenoemde datum ontvang word, sal nie in ag geneem word nie.

## SCHEDULE

### GENERAL EXPLANATORY NOTE:

[ ] Words in bold type in square brackets indicate omissions from existing regulations.

\_\_\_ Words underlined with a solid line indicate insertions in existing regulations.

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### Insertion of Regulation 70A

1. The following regulation is inserted after Regulation 70 of the principal Regulations:

#### **“70A. Tax on sports betting**

- (1) Notwithstanding the provisions of Regulation 70, the rate of tax to be collected and paid over by the holder of a bookmaker licence in relation to winning bets struck on any sporting event, other than horseracing, shall be zero.
- (2) The rate of tax payable in respect of betting transactions entered into in relation to sporting events, other than horseracing, shall be six-and-a-half (6.5%) percent of the gross profit generated in respect of all such transactions entered into during each tax period.
- (3) The holder of a bookmaker licence shall, in respect of every betting transaction contemplated in (2) entered into during any tax period, submit, together with any return required to be submitted by it in respect of betting transactions on horseracing, a return, in the format specified by the Board, reflecting –
  - (a) all such transactions concluded during the relevant tax period;
  - (b) the outcome of each such transaction;
  - (c) the gross profit generated in respect of all such transactions; and
  - (d) the taxes payable in respect of such transactions.
- (4) Unless otherwise specified by the Board, the taxes contemplated in this regulation shall be paid over on the date and in the manner required in respect of taxes payable in respect of betting on horseracing, and the provisions of the Act pertaining to –
  - (a) the late payment of taxes;
  - (b) the submission of returns;
  - (c) the remittance or resubmission of inaccurate returns;
  - (d) the penalties and interest payable upon late submission of returns or payment of taxes; and

## SKEDULE

### ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vetdruk in vierkantige hakies dui weglatings uit bestaande regulasies aan.

— Woorde onderstreep met 'n soliede lyn dui invoegings by bestaande regulasies aan.

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### Invoeging van Regulasie 70A

1. Die volgende regulasie word ingevoeg na Regulasie 70 van die Hoofregulasies:

#### **“70A. Belasting op sportweddery**

- (1) Ondanks die bepalings van Regulasie 70, is die koers van belasting ingevorder en oorbetaal deur die houer van 'n beroepswedderlisensie ten opsigte van wenweddenskappe geplaas op enige sportgebeure buiten perdewedrenne, zero.
- (2) Die koers van belasting betaalbaar op wedderytransaksies aangegaan ten opsigte van sportgebeure, buiten perdewedrenne, is ses en 'n half (6.5%) persent van die bruto profyt gegenerer ten opsigte van al sulke transaksies aangegaan gedurende 'n belastingtydperk.
- (3) Die houer van 'n beroepswedderlisensie moet, ten opsigte van elke wedderytransaksie bedoel in (2) aangegaan in enige belastingtydperk, tesame met enige opgawe wat hy moet indien ten opsigte van wedderytransaksies op perdewedrenne, 'n opgawe in die formaat wat die Raad bepaal indien, wat aantoon –
  - (a) al sulke transaksies aangegaan tydens die betrokke belastingtydperk;
  - (b) die resultaat van elke sodanige transaksie;
  - (c) die bruto profyt gegenerer ten opsigte van al sulke transaksies; en
  - (d) die belastings betaalbaar ten opsigte van sulke transaksies.
- (4) Tensy anders deur die Raad bepaal, word die belastings beoog in hierdie Regulasie oorbetaal op die datum en wyse vereis vir belastings betaalbaar op weddery op perdewedrenne, en die bepalings van die Wet wat betrekking het op –
  - (a) die laat betaling van belastings;
  - (b) die indiening van opgawes;
  - (c) die betaling of herindiening van verkeerde opgawes;
  - (d) die boetes en rente betaalbaar op laat indiening van opgawes of betaling van belastings; en

- (e) other consequences of the late submission or failure to submit returns or to make payment of taxes due,

shall apply *mutatis mutandis* to the submission of returns and calculation and payment of taxes contemplated in this regulation.

- (5) For the purposes of this regulation, “**gross profit**” shall mean the total amount wagered with a bookmaker on the betting transactions contemplated in (2) less the total amount paid out by such bookmaker in respect of winning bets during the relevant tax period, before deduction of any expenses incurred in the conduct of the relevant bookmaking business.”.

### Amendment of Regulation 119R of the Regulations

2. Regulation 119R of the Regulations is amended by –

- (a) the substitution for sub-regulation (1) of the following sub-regulation:

“(1) Every licensed bookmaker shall [**deduct from the amount (excluding the amount staked) payable to a person in respect of a winning bet made with such bookmaker**] ~~pay on its gross profit,~~ a gambling levy in terms of Section 57 of the Act, as well as the levies referred to in subregulation (2) calculated at such percentage and in respect of such bets as set out in regulation 119S”.

- (b) the substitution for sub-regulation (2) of the following sub-regulation:

“(2) Every person who has made a winning bet with a licensed bookmaker shall pay on the amount on which the gambling levy referred to in sub-regulation (1), is payable, levies for the benefit of [**the Sport Development Fund,**] the board and the holder of a race meeting licence, as the case may be, calculated at such percentage and in respect of the bets referred to in regulation 119S”.

### Amendment of Regulation 119S of the Regulations

3. Regulation 119S of the Regulations is amended by –

- (a) the substitution for paragraph (a) of the following paragraph:

- (e) ander gevolge van laat indiening of versuim om opgawes in te dien of betaling van verskuldigde belastings te maak,

is *mutatis mutandis* van toepassing op die indiening van opgawes en berekening en betaling van belastings bedoel in hierdie Regulasie.

- (5) Vir doeleindes van hierdie Regulasie, beteken “**bruto profyt**” die totale bedrag verwerd by ‘n beroepswedder op die wedderytransaksies bedoel in (2) minus die totale bedrag uitbetaal deur sodanige beroepswedder ten opsigte van wenweddenskappe tydens die betrokke belastingtydperk, voor aftrekking van enige uitgawes aangegaan in die bedryf van die betrokke beroepsweddersakeonderneming”.

### Wysiging van Regulasie 119R van die Regulasies

2. Regulasie 119R van die Regulasies word gewysig deur -

- (a) subregulasie (1) met die volgende subregulasie te vervang:

“(1) Elke gelisensieerde beroepswedder moet [van die bedrag (met uitsluiting van die bedrag verwerd) betaalbaar aan ‘n persoon ten opsigte van ‘n weddenskap wat hy met sodanige beroepswedder aangegaan en gewen het] op sy bruto profyt, ‘n dobbelheffing ingevolge artikel 57 van die Wet, asook die heffings bedoel in subregulasie (2), bereken teen sodanige persentasie en ten opsigte van sodanige weddenskappe soos uiteengesit in regulasie 119S, [**aftrek**] betaal.”.

- (b) deur subregulasie (2) met die volgende subregulasie te vervang:

“(2) Elke persoon wat ‘n weddenskap gewen het by ‘n gelisensieerde beroepswedder moet op die bedrag waarop die dobbelheffing kragtens subregulasie (1) betaalbaar is, heffings ten bate van [**die Sportontwikkelingsfonds**,] die raad en die houer van ‘n wedrenbyeenkomslisensie, na gelang van die geval, betaal, wat bereken word teen sodanige persentasie en ten opsigte van die weddenskappe bedoel in regulasie 119S.”.

### Wysiging van Regulasie 119S van die Regulasies

3. Regulasie 119S van die Regulasies word gewysig deur -

- (a) paragraaf (a) met die volgende paragraaf te vervang:

“(a) in respect of bets entered into on a licensed race-course, at the rate indicated hereunder opposite the type of bet mentioned:

Type of bet	Gambling Levy in terms of regulation 119R(1)	[Sport Development Fund levy in terms of Regulations 119R(2)	Board Levy in terms of Regulation 119R(2)	Levy payable to the holder of a race meeting licence in terms of Regulation 119R(2)	Total
Horse-racing	[3%] <u>3,5%</u>	[-]	-	3%	[6%] <u>6,5%</u>
Other event of contingency	[3%] <u>6,5%</u>	[1%]	[1%] <u>0%</u>	[1%] <u>0%</u>	[6%] <u>6,5%</u>

(b) the substitution for paragraph(b) of the following paragraph:

“(b) in respect of bets entered into elsewhere than on a licensed race-course, at the rate indicated hereunder opposite the type of bet mentioned:

Type of bet	Gambling Levy in terms of regulation 119R(1)	[Sport Development Fund levy in terms of Regulations 119R(2)	Board Levy in terms of Regulation 119R(2)	Levy payable to the holder of a race meeting licence in terms of Regulation 119R(2)	Total
Horse-racing	[3%] <u>3,5%</u>	[-]	-	3%	[6%] <u>6,5%</u>
Other event of contingency	[3%] <u>6,5%</u>	[1%] <u>0%</u>	[2%] <u>0%</u>	-	[6%] <u>6,5%</u>



“(a) ten opsigte van weddenskappe aangegaan op ‘n gelisensieerde renbaan, teen die koers hieronder aangetoon teenoor die sort weddenskap vermeld:

Soort weddenskap	Dobbelheffing ingevolge regulasie 119R(1)	[Sportontwikkelings-fondsheffing ingevolge regulasie 119R(2)]	Raadshewing ingevolge regulasie 119R(2)	Heffing betaalbaar aan die houer van ‘n wedrenbyeenkoms-lisensie ingevolge regulasie 119R(2)	Totaal
Perdewedrenne	[3 %] <u>3,5 %</u>	[-]	-	3 %	[6 %] <u>6,5 %</u>
Ander gebeurtenis of gebeurlikheid	[3 %] <u>6,5 %</u>	[1 %]	[1 %] <u>0 %</u>	[1 %] <u>0 %</u>	[6 %] <u>6,5 %</u>

(b) paragraaf (b) met die volgende paragraaf te vervang:

“(b) ten opsigte van weddenskappe elders aangegaan as op ‘n gelisensieerde renbaan, teen die koers hieronder aangedui teenoor die sort weddenskap vermeld:

Soort weddenskap	Dobbelheffing ingevolge regulasie 119R(1)	[Sportontwikkelings-fondsheffing ingevolge regulasie 119R(2)]	Raadshewing ingevolge regulasie 119R(2)	Heffing betaalbaar aan die houer van ‘n wedrenbyeenkoms-lisensie ingevolge regulasie 119R(2)	Totaal
Perdewedrenne	[3 %] <u>3,5 %</u>	[-]	-	3 %	[6 %] <u>6,5 %</u>
Ander gebeurtenis of gebeurlikheid	[3 %] <u>6,5 %</u>	[1 %] <u>0 %</u>	[2 %] <u>0 %</u>	-	[6 %] <u>6,5 %</u>