

FREE STATE PROVINCE

PROVINCIAL GAZETTE

PROVINSIALE KOERANT

PROVINSIE VRYSTAAT

Published by Authority

Uitgegee op Gesag

No. 121

BLOEMFONTEIN, 31 MARCH 2010

BLOEMFONTEIN, 31 MAART 2010

OFFICE OF THE PREMIER	KANTOOR VAN DIE PREMIER
No. 1 31 March 2010	No. 1 31 Maart 2010
It is hereby notified that the Premier has assented to the following Act which is hereby published for general information:-	Hierby word bekend gemaak dat die Premier die onderstaande Wet bekragtig het, wat hierby ter algemene inligting gepubliseer word:-
No. 1 of 2010 : Free State Gambling Levies Act, 2010	No. 1 van 2010 : Vrystaatse Wet op Dobbelheffings, 2010

ACT

To provide for regulation of gambling levies; and to provide for matters incidental thereto.

BE IT ENACTED by the Provincial Legislature of the Free State Province as follows:

(English text assented to and signed by the Premier.)

Definitions

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1. (1) In this Act, unless the context indicates otherwise -

“board” means the Free State Gambling and Liquor Board;

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“Gambling Act” means the Free State Gambling and Liquor Act, 2010;

“prescribed” or “prescribe” means prescribed by regulation;

“responsible Member” means the Member of the Executive Council responsible for Finance; and

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“this Act” means the Free State Gambling Levies Act, 2010.

(2) Definitions of the Gambling Act is *mutatis mutandis* applicable to this Act.

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Gambling levy

2. (1) (a) Over and above any value-added tax or other sales tax, if any, and income tax which may be payable in terms of any other law, every holder of a licence envisaged in the Gambling Act (except a manufacturer, maintenance or supplier licence) is liable to pay, at such intervals as may be prescribed, a gambling levy which levy is calculated on such basis and at such rate as may be prescribed, and be payable in the manner and before the date as prescribed: Provided that different rates may be so prescribed in respect of different types of licences.

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(b) A person who has made a winning bet with a bookmaker must pay the prescribed levy on the amount and in the manner, as prescribed.

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(2) Any payment of the gambling levy referred to in subsection (1), must be accompanied by a return in the form determined by the board.

(3) Notwithstanding anything to the contrary contained in any other law, there is no period of grace for the payment of the gambling levy referred to in subsection (1), and if such levy is not paid on or before the prescribed date referred to in subsection (1), the licence may be suspended by the board in terms of section 84 of the Gambling Act until the gambling levy and the penalty payable in terms of section (4), have been paid.

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WET

Om voorsiening te maak vir die regulering van dobbelleffings; en om voorsiening te maak vir sake wat daarmee verband hou.

DAAR WORD BEPAAL deur die Provinsiale Wetgewer van die Provinsie Vrystaat, soos volg:

(Engelse teks deur die Premier bekragtig en geteken.)

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Woordomskrywing

1. (1) In hierdie Wet, tensy uit die samehang anders blyk, beteken -

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“Dobbelwet” die Vrystaatse Wet op Dobbelen en Drank, 2010;

“hierdie Wet” die Vrystaatse Wet op Dobbelleffings, 2010;

“raad” die Vrystaat Dobbelen- en Drankraad;

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“verantwoordelike Lid” die Lid van die Uitvoerende Raad verantwoordelik vir Finansies; en

“voorgeskryf” of “voorgeskrewe” voorgeskryf by regulasie.

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(2) Omskrywings van die Dobbelwet is *mutatis mutandis* van toepassing op hierdie Wet.

Dobbelleffing

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2. (1) (a) Benewens enige belasting op toegevoegde waarde of ander verkoopsbelasting, indien enige, en inkomstebelasting wat ingevolge enige ander Wet betaalbaar mag wees, is elke houder van ‘n lisensie (behalwe ‘n vervaardigers-, instandhoudings- of verskafferslisensie) aanspreeklik, met sodanige tussenposes as wat voorgeskryf kan word, vir die betaling van ‘n dobbelleffing welke dobbelleffing bereken word op sodanige basis en teen ‘n koers wat voorgeskryf word, en wat betaalbaar is op die wyse en voor die datum soos voorgeskryf: Met dien verstande dat verskillende koerse ten opsigte van verskillende soorte lisensies voorgeskryf kan word.

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(b) ‘n Persoon wat ‘n weddenskap met ‘n beroepswedder aangegaan en gewen het, betaal die voorgeskrewe heffing op die bedrag en op die wyse, soos voorgeskryf.

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(2) Enige betaling van die dobbelleffing bedoel in subartikel (1), word vergesel van ‘n opgaaf in die vorm deur die raad bepaal.

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(3) Ondanks enigiets tot die teendeel vervat in enige ander Wet, is daar geen tydperk van grasie vir die betaling van die dobbelleffing bedoel in subartikel (1) nie, en indien sodanige heffing nie betaal is voor of op die voorgeskrewe datum bedoel in subartikel (1) nie, kan die lisensie ingevolge artikel 84 van die Dobbelwet deur die raad opgeskort word totdat die dobbelleffing en die boete wat ingevolge subartikel (4) betaalbaar is, betaal is.

- (4) Any licence holder who fails to pay the gambling levy on or before the prescribed date referred to in subsection (1), must in addition to such gambling levy, pay for each day or part of a day during which such licence holder is liable for the payment of the gambling levy, a penalty calculated at the prescribed rate of the outstanding amount: Provided that the total amount of such penalty must not exceed twice the total amount of the gambling levy payable. 5

Punitive gambling levies

3. (1) Where a person is convicted of a contravention of section 122(1)(b) of the Gambling Act, the board must estimate the amount such person would, in the opinion of the board, have been liable to pay as gambling levies in terms of section 2 had he or she been the holder of a licence, and the board must forthwith notify such person in writing of the amount so estimated. 10
- (2) The amount referred to in subsection (1) must be estimated in respect of a period of not more than 3 years calculated retrospectively from the date of conviction of the person concerned. 15
- (3) The amount estimated in terms of subsection (1) must be paid by the person convicted in the manner prescribed in terms of section 2(1)(a) within 21 days from the date of the notice referred to in subsection (1). 20
- (4) The provisions of section 2(4) apply *mutatis mutandis* in respect of a person who is liable to pay gambling levies under this section. 25
- (5) The provisions of this section apply to a person who paid an admission of guilt fine in terms of section 57 of the Criminal Procedure Act, 1977 (Act No. 51 of 1977). 30
- (6) Notwithstanding the provisions of section 84 of the Gambling Act, the board may estimate punitive levies payable by the licensee in relation to the period contemplated in section 84(1)(d) of the Gambling Act. 35

Depositing of levies

4. (1) All gambling levies payable in terms of the provisions of this Act and all penalties on the levy under this Act must be paid to the board for the benefit of the Provincial Revenue Fund and the board must weekly pay such amounts over to the Provincial Revenue Fund, furnishing such returns and information as the Provincial Treasury may require. 40
- (2) All gambling levies payable in terms of the provisions of this Act are debts due to the Provincial Administration of the Free State, and may be recovered in a competent court by the said Administration or by the board on behalf of the Administration: Provided that the board must primarily be responsible for the collection of the said amounts on behalf of the Provincial Administration. 45

- 5 (4) Enige lisensiehouer wat versuim om die voorgeskrewe dobbelleffing voor of op die voorgeskrewe datum bedoel in subartikel (1) te betaal, betaal benewens sodanige dobbelleffing, vir elke dag of gedeelte van 'n dag waarvoor sodanige lisensiehouer laat is met die betaling van die dobbelleffing, 'n boete bereken teen die voorgeskrewe koers van die uitstaande bedrag; Met dien verstande dat die totale bedrag van sodanige boete nie dubbeld die totale bedrag van die betaalbare dobbelleffing oorskry nie.

10 Bestraffende dobbelleffing

- 15 3. (1) Waar 'n persoon aan 'n oortreding van artikel 122(1)(b) van die Dobbelwet skuldig bevind word, moet die raad die bedrag wat sodanige persoon na die oordeel van die raad, as dobbelleffing ingevolge artikel 2 verskuldig sou gewees het indien hy of sy die houer van 'n lisensie was, skat, en die raad stel sodanige persoon onverwyld skriftelik in kennis van die bedrag aldus geskat.
- 20 (2) Die bedrag in subartikel (1) bedoel word geskat ten opsigte van 'n periode nie meer as 3 jaar terugwerkend bereken vanaf die datum van skuldigbevinding van die betrokke persoon nie.
- (3) Die bedrag ingevolge subartikel (1) geskat, moet deur die veroordeelde persoon op die wyse voorgeskryf ingevolge artikel 2(1)(a) binne 21 dae vanaf die datum van die kennisgewing bedoel in subartikel (1), betaal word.
- 25 (4) Die bepaling van artikel 2(4) is *mutatis mutandis* van toepassing ten opsigte van 'n persoon wat aanspreeklik is vir die betaling van 'n dobbelleffing kragtens hierdie artikel.
- 30 (5) Die bepaling van hierdie artikel is ook van toepassing op 'n persoon wat 'n skulderkenningsboete betaal het ingevolge artikel 57 van die Strafproseswet, 1977 (Wet Nr. 51 van 1977).
- 35 (6) Nieteenstaande die bepaling van artikel 84 van die Dobbelwet kan die raad bestraffende dobbelleffings beraam wat betaalbaar is deur die lisensiehouer ten opsigte van die periode beoog in artikel 84(1)(d) van die Dobbelwet.

Heffings, gelde en boetes

- 40 4. (1) Alle dobbelleffings wat ingevolge die bepaling van hierdie Wet betaalbaar is, word aan die raad vir die voordeel van die Provinsiale Inkomstefonds betaal en die raad moet sodanige bedrag weekliks aan die Provinsiale Inkomstefonds oorbetaal met verstrekking van sodanige opgawes en inligting as wat die Provinsiale Tesourie mag vereis.
- 45 (2) Alle dobbelleffings wat ingevolge die bepaling van hierdie Wet betaalbaar is, maak 'n skuld uit wat aan die Provinsiale Administrasie van die Vrystaat verskuldig is, en kan deur sodanige Administrasie of die raad namens sodanige Administrasie, in 'n bevoegde hof verhaal word: Met dien verstande dat die raad primêr verantwoordelik is vir die invordering van gemelde bedrae namens die Provinsiale Administrasie.
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Regulations

5. (1) The responsible Member may, in consultation with the Member of the Executive Council responsible for Gambling, make regulations regarding gambling levies as contemplated in this Act. 5
- (2) Before making regulations in terms of this Act, the responsible Member must publish the draft regulations for a period of not less than a month in the *Provincial Gazette*, together with a notice in at least one newspaper declaring his or her intention to make such regulations and inviting interested parties to furnish comments thereon. 10

Transitional clause

6. Regulations or rules in relation to levies issued in terms of the Free State Gambling and Racing Act, 1996 (Act No. 6 of 1996), is deemed to be issued in terms of this Act. 15

Short title

7. This Act is called the Free State Gambling Levies Act, 2010, and must commence on the same day as the Free State Gambling and Liquor Act, 2010. 20

Regulasies

- 5 5. (1) Die verantwoordelike Lid kan, in oorleg met die Lid van die Uitvoerende Raad verantwoordelik vir Dobbelay, regulasies maak met betrekking tot dobbelleffings soos beoog in hierdie Wet.
- 10 (2) Voordat regulasies ingevolge hierdie Wet gemaak word, moet die verantwoordelike Lid die konsepregulasies vir 'n periode van nie minder as 'n maand in die *Provinsiale Koerant* publiseer, tesame met 'n kennisgewing in ten minste een koerant wat sy of haar voorneme verklaar om sodanige regulasies te maak en belangstellende partye nooi om kommentaar daarop te lewer.

Oorgangsbepalings

- 15 6. Regulasies of reëls met betrekking tot heffings wat uitgevaardig is ingevolge die Vrystaatse Wet op Dobbelen en Wedrenne, 1996 (Wet Nr. 6 van 1996), word geag uitgevaardig te wees ingevolge hierdie Wet.

Kort titel

- 20 7. Hierdie Wet heet die Vrystaatse Wet op Dobbelleffings, 2010, en moet in werking tree op dieselfde dag as die Vrystaatse Wet op Dobbelen en Drank, 2010.