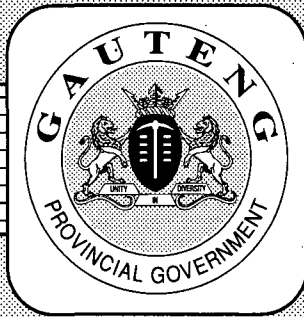


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**THE PROVINCE OF
GAUTENG**



**DIE PROVINSIE
GAUTENG**

Provincial Gazette Extraordinary Buitengewone Provinsiale Koerant

Selling price • Verkoopprys: **R2,50**
Other countries • Buitelands: **R3,25**

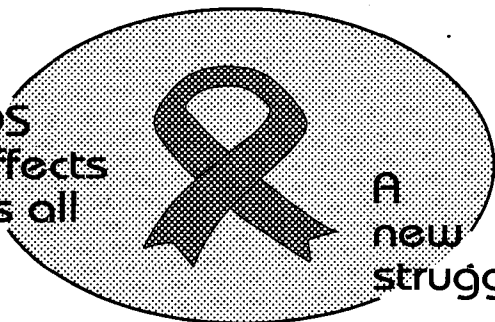
Vol. 8

PRETORIA, 26 MARCH
MAART 2002

No. 80

We all have the power to prevent AIDS

AIDS
affects
us all



A
new
struggle

Prevention is the cure

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PROVINCIAL NOTICE

No. 4

26 March 2002

**REGULATIONS IN TERMS OF SECTION 84 OF THE GAUTENG
GAMBLING ACT, NO 4 OF 1995 (AMENDMENT)**

I, **PHILLIP JABULANI MOLEKETI**, Member of the Executive Council for Finance and Economic Affairs, hereby, in terms of section 84 of the Gauteng Gambling Act, No 4 of 1995, as amended, repeal Regulations 243, 244, 246, 247, 248, 250, 251, 253, 254, 255 256 and 257 in Chapter 61 of Part 7 and make the Regulations set out in the schedule:

These Regulations will take effect on April 01, 2002.

P. J. MOLEKETI

SCHEDULE**FEES, TAXES AND LEVIES****243 Totalizator Tax**

- (1) The holder of a special licence contemplated in section 97 of the Act and the holder of a totalizator licence contemplated in section 53 of the Act shall, in respect of a totalizator conducted by such a holder, pay tax in terms of section 61 of the Act, on the gross revenue of that totalizator, and at the rate as prescribed in regulations 253 to 256.
- (2) Gross revenue in the case of a totalizator means the gross takings including value added tax, less any dividends distributed to punters.

244 Payment of totalizator tax

- (1) The holder of a special licence contemplated in section 97 of the Act and the holder of a totalizator licence contemplated in section 53 of the Act shall, within the period of twenty one days contemplated in subregulation (2), submit to the board a return, in the form and in the manner required by the board, in respect of a totalizator which is conducted by the holder in which the gross revenue contemplated in regulation 243 is shown;
- (2) The return contemplated in subregulation (1) shall be submitted within twenty-one days after the date of a race-meeting, event or contingency in respect of which a totalizator was conducted.

- (3) The tax payable in terms of subregulation (1) shall be paid simultaneously with the submission of the return contemplated in subregulation (1).

246 Minimum Dividend

- (1) The aggregate of the returns contemplated in section 53(3) of the Act to those persons who have made winning bets on any event or combination of events shall not be less than seventy five percent of the total amount staked on that event or combination of events.
- (2) Notwithstanding the provisions of subregulation (1) above, the board may approve a lesser minimum dividend percentage in respect of commingled betting pools.

247 Levy on certain bets for benefit of Sports Development Fund

The levy, contemplated in section 61 of the Act, payable for the benefit of the Sports Development Fund contemplated in section 100 of the Act, shall be paid by the holder of a totalizator licence contemplated in section 53 of the Act on the gross revenue of a totalizator conducted by it, calculated at such percentage and in respect of such bets as prescribed in regulation 254.

248 Payment of Sports Development Fund Levy

Within twenty-one days from the date on which the event took place the holder of a totalizator licence contemplated in section 53 of the Act shall –

- (a) in the form and in the manner required by the board, submit a return to the board showing the gross revenue of the totalizator which the holder of a totalizator licence contemplated in section 53 of the Act conducted; and
- (b) simultaneously pay the amount of the levy on the revenue as contemplated in regulation 247 to the board.

250 Levy on certain bets for benefit of the board

In addition to any tax, fee or levy payable in terms of the provisions of the Act, there shall be paid to the board, in terms of section 61 of the Act, by the holder of a totalizator licence contemplated in section 53 of the Act, on the gross revenue of a totalizator conducted by it, a levy calculated at such percentage as prescribed in regulation 254.

251 Payment of board levy

Within twenty-one days from the date on which the event took place the holder of a totalizator licence contemplated in section 53 of the Act shall –

- (a) in the form and in the manner required by the board, submit a return to the board showing the gross revenue of the totalizator which the holder of a totalizator licence contemplated in section 53 of the Act conducted; and
- (b) simultaneously pay the amount of the levy of the revenue as contemplated in regulation 247 to the board.

252 Calculation of totalizator tax

The taxes payable in terms of regulation 243 shall be calculated in respect of a totalizator conducted by the holder of a totalizator licence contemplated in section 53 of the Act at the rate of six and a half percent of the gross revenue of such totalizator.

254 Calculation of levy for the benefit of Sports Development Fund

The levy payable in terms of regulation 247 shall be calculated in respect of a totalizator conducted by the holder of a totalizator licence contemplated in section 53 in respect of an event or contingency other than horse-racing at a rate of eight and a half percent of the gross revenue of such totalizator.

255 Calculation of levy on certain bets for benefit of the board

The levy payable in terms of regulation 251 shall be calculated in respect of a totalizator conducted by the holder of a totalizator licence contemplated in section 53 in respect of events or contingencies other than horse-racing at a rate of eight and a half percent of the gross revenue of such totalizator.

256 Calculation of totalizator tax by holder of a special licence

The taxes payable in terms of regulation 243 shall be calculated in respect of a totalizator conducted by the holder of a special licence issued in terms of section 97 of the Act, at the rate of six and a half percent of the gross revenue of such totalizator.

256 (A) Repealed
