

**THE PROVINCE OF  
GAUTENG**



**DIE PROVINSIE VAN  
GAUTENG**

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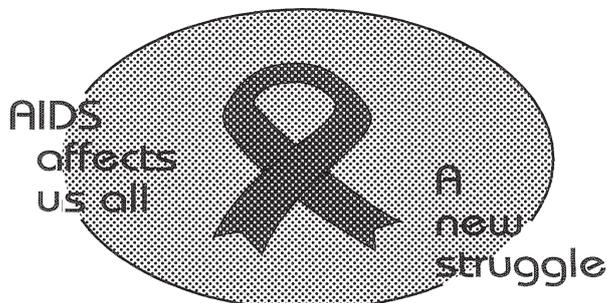
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**No. 102**

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**GENERAL NOTICES • ALGEMENE KENNISGEWINGS**

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**NOTICE 524 OF 2019****GAUTENG GAMBLING BOARD RULES IN TERMS OF SECTION 85 OF THE GAUTENG  
GAMBLING ACT, 1995 (ACT NO. 4 OF 1995)**

The Gauteng Gambling Board, have under section 85 of the Gauteng Gambling Act, 1995 (Act No. 4 of 1995), made the amendments to the Rules set out in the schedule hereto.

These Rules come into operation on 01 June 2019.



**MR MXOLISI ZWANE**  
**CHAIRPERSON**  
**GAUTENG GAMBLING BOARD**  
DATE: 19/03/2019



**SCHEDULE A****GUARANTEE RULES****RULE 23 – GUARANTEES****Rule 23.010 - Definitions**

As used in these Rules, unless the context otherwise indicates –

“**guarantees**” means a formal assurance by the applicant or the holder of a licence in a form acceptable to the board in respect of potential liabilities relating to gambling debts and taxes required in terms of section 32 of the Act;

**Rule 23.020 – Application of Rules**

These Rules shall be applicable to licensees and applicants for licenses.

**Rule 23.030 - Applicability**

- (1) The guarantees shall be applicable to the following license applications:
- (a) Casinos
  - (b) Bingo
  - (c) Route Operator
  - (d) Bookmaker
  - (e) Totalizator

**Rule 23.040 – Guarantee Format**

- (1) The guarantee shall be in the form of an original bank guarantee document.; or
- (2) In any other form acceptable to the board.

**Rule 23.050 – Calculation of guarantee**

- (1) **Casino**
- (a) Obtain copy of projected revenue for the casino for the year.
  - (b) Calculate 4 months' worth of potential tax revenue at the current applicable tax rate.
  - (c) Confirm the number of gaming positions exposed for play from the beginning of the financial year.

- (d) Gaming machines are considered single seat and deemed a single gaming position.
- (e) Tables are considered 14 playing positions.
- (f) The casino will be required to provide this breakdown.
- (g) Based on the breakdown provided –
  - (i) calculate the total number of gaming machines to be made available and multiply by cost per gaming machine as contemplated in regulation 84(1)(a) of the Regulation to provide total cost for gaming machines.
  - (ii) calculate the total number of tables to be made available and multiply by cost per table as contemplated in regulation 84(1)a of the Regulation to provide total cost for tables.
- (h) The cumulative total comprising, the 4 months worth of potential tax revenue, the total cost for gaming machines and the total cost for tables must be provided as a guarantee for a casino.

**(2) Bingo**

- (a) Obtain copy of projected revenue for the Bingo for the year.
- (b) Calculate 4 months' worth of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of gaming positions approved as per license issued in terms of:
  - (i) Traditional Bingo Seats
  - (ii) Electronic Bingo Terminal (EBT)
- (d) The Bingo will be required to provide the following breakdown based on the breakdown provided –
  - (i) calculate the total number of traditional bingo seats to be made available and multiply by cost per seat as reflected in regulation 133(1) of the Gauteng Gambling Regulations to provide total cost for traditional bingo seats.
  - (ii) The cumulative total comprising, the 4 months' worth of potential tax revenue, the total cost for traditional bingo seats and the total cost for EBT's must be provided as a guarantee for a Bingo.

**(3) Route Operator/ Independent Site Owner (ISO)**

- (a) Obtain a copy of projected revenue for the Route Operator/ISO for the year.
- (b) Calculate 4 months of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of gaming positions approved as per Licence issued in terms of:
  - (i) Limited Payout Machine (LPM)

- (d) The Route Operator/ISO will be required to provide this breakdown (as per licence issued):
  - (i) calculate the total number of gaming machines to be made available and multiply by cost per gaming machine as contemplated in regulation 169(a) of Regulation to provide total cost for gaming machines.
- (e) The cumulative total comprising, the 4 months' worth of potential tax revenue and the total cost for LPM must be provided as a guarantee for a Route Operator/ISO.

**(4) Bookmakers**

- (a) Obtain copy of projected hold or total bet wagered for the Bookmaker for the year.
- (b) Calculate 5% of hold or total wager for a period of 4 months' worth of potential tax revenue at the current applicable tax rate;
- (c) The bookmaker will be required to provide this breakdown of maximum payout limit per Market Type, including amongst others but not limited to the following
  - (i) Horse Racing
  - (ii) Sports
  - (iii) Lucky Number
  - (iv) Any lawful contingency
- (d) The cumulative total comprising, the 5% of 4 months' worth of hold or total bets wagered and the single maximum payout for each of the markets offered must be added together and provided as a guarantee for a Bookmaker.

**(5) Totalizator**

- (a) Obtain copy of projected revenue for the Totalizator for the year.
- (b) Calculate 4 months' worth of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of outlets licensed for the Totalizator.
- (d) Based on the number of licensed outlets provided –
  - (i) Multiply the total number of outlets by cost per outlet as reflected in Regulation 242(1) of the Regulations to provide total cost for outlets.
  - (ii) The cumulative total comprising, the 4 months' worth of potential tax revenue, the total cost for outlets must be provided as a guarantee for a Totalizator.

**Rule 23.060 – Review of assessment of guarantee**

- (1) The guarantee shall be reviewed in the following manner:
  - (a) The guarantee is required per licensee as per the calculation set out on Rule 23.050 above.
  - (b) The guarantees shall be reviewed annually by reviewing the necessary actual values from the previous financial year.
  - (c) An average monthly figure shall be calculated and applied to the “4 month” calculation as required.
  - (d) Where changes to the operating environment is considered and approved a recalculation of the guarantee will be required.

**Rule 23.070 – Additional or further guarantees**

- (1) The board may in terms of section 32(2) of the Act, if any circumstances come to its notice which increase the risks relating to the settlement by the holder of a licence of any liability contemplated in subsection (1)(b), require such holder to furnish guarantees other than or additional to any guarantee contemplated in that subsection, the calculation provided for herein is not limited and may be reviewed on its own case.

**Short title and commencement date**

These Rules are called Gauteng Gambling Amendment Rules, 2019 and comes into operation on 01 June 2019.

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