

**THE PROVINCE OF
GAUTENG**



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GENERAL NOTICES • ALGEMENE KENNISGEWINGS

NOTICE 42 OF 2019

GAUTENG PROVINCIAL GOVERNMENT

GAUTENG DEPARTMENT OF ECONOMIC DEVELOPMENT

GAUTENG GAMBLING ACT, 1995
(ACT NO 4 OF 1995)

GAUTENG GAMBLING REGULATIONS, 1997

The Member of the Executive Council responsible for Economic Development, Environment, Agriculture and Rural Development in the Province of Gauteng has, in terms of section 84(c) of the Gauteng Gambling Act, 1995 (Act No 4 of 1995), made amendments to the Gauteng Gambling Regulations, 1997, as set out in the Schedule.

SCHEDULE

GENERAL EXPLANATORY NOTE:

- [] Words in bold type in square brackets indicate omissions from existing enactments.
- _____ Words underlined with a solid line indicate insertions in existing enactments.

Definition

1. In these Regulations unless the context otherwise indicates—
"the Regulations" means the Gauteng Gambling Regulations, 1997, published under General Notice No. 570 of 1997 (Provincial *Gazette* No. 323 of 14 February 1997), as amended by General Notices Nos. 2190 of 1998 (Provincial *Gazette* No. 524 of 16 September 1998), 1808 of 1999 (Provincial *Gazette* No. 22 of 31 March 1999) and 2061 of 2001 (Provincial *Gazette* No. 49 of 30 March 2001), Provincial Notice No. 4 of 2002 (Provincial *Gazette* No. 80 of 26 March 2001, General Notices Nos. 580 of 2004 (Provincial *Gazette* No. 69 of 20 February 2004), 873 of 2005 (Provincial *Gazette* No. 104 of 10 March 2005), 914 of 2006, (Provincial *Gazette* No. 81 of 3 March 2006), Provincial Notice No. 935 of 2007 (Provincial *Gazette* No. 65 of February 2007), 735 of 2008 (Provincial *Gazette* No. 64 of 6 March 2008), 949 of 2009 (Provincial *Gazette* No. 61 of 13 March 2009), 1769 of 2010 (Provincial *Gazette* No. 112 of 23 June 2010), 941 of 2011 (Provincial *Gazette* No. 55 of 29 March 2011), 664 of 2012 (Provincial *Gazette* No. 84 of 23 March 2012), 230 of 2013 (Provincial *Gazette* No. 36262 of 18 March 2013), 712 of 2014 (Provincial *Gazette* No. 62 of 7 March 2014) and 1037 of 2015 (Provincial *Gazette* No. 92 of 30 March 2015) and 415 of 2016 (Provincial *Gazette* No. 97 of 18 March 2016); 343 of 2017 (Provincial *Gazette* No. 67 of 14 March 2017); 671 of 2017 (Provincial *Gazette* No. 112 of 10 May 2017) and 529 of 2018 (Provincial *Gazette* No. 89 of 28 March 2018); and
"the Act" means the Gauteng Gambling Act, 1995 (Act No. 4 of 1995).

Amendment of regulation 85 of Regulations of 1997



1. Regulation 85 of the Regulations is hereby amended by the substitution for subregulation (1) of the following subregulation:

"(1) The gaming tax payable in terms of section 61 of the Act [,] shall be paid [at the rate of nine per cent of the licensee's gross gaming revenue.] in accordance with the following table:

	<u>Gross Gaming Revenue</u>	<u>Tax Rate</u>
	<u>Where the gross gaming revenue annually is—</u>	<u>Weekly effective tax rate in respect of casino operator licence—</u>
1.	<u>Less than an annual amount of R300 million (weekly amount of R5 769 231),</u>	<u>Weekly effective tax rate of 8% on gross gaming revenue;</u>
2.	<u>An annual amount of R300 million (weekly amount of R5 769 231) or more but less than an annual amount of R600 million (weekly amount of R11 538 462),</u>	<u>R24 million annually (weekly amount of R461 538) plus weekly effective tax rate of 12% on the amount by which the gross gaming revenue exceeds R300 million per annum (weekly amount of R5 769 231); and</u>
3.	<u>An annual amount of R600 million (weekly amount of R11 538 462) or more.</u>	<u>R72 million annually (weekly amount of R1 384 615) plus weekly effective tax rate of 15% on the amount by which the gross gaming revenue exceeds R600 million per annum (weekly amount of R11 538 462)."</u>

Short title

2. These Regulations are called the Gauteng Gambling Second Amendment Regulations, 2018.



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