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## GENERAL NOTICE

### NOTICE 206 OF 2010

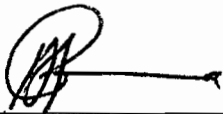
### DEPARTMENT OF FINANCE

### REGULATION NOTICE

### MPUMALANGA GAMBLING LEVIES REGULATIONS, 2010

I, **YVONNE NKWENKWEZI PHOSA**, member of the Executive Council for Finance hereby, under section 5 of the Mpumalanga Gambling Levies Act, 2007 (Act No. 5 of 2007), make the regulations contained herein after consultation with the Mpumalanga Gambling Board and in consultation with the Executive Council of Mpumalanga, in order to regulate the payment of gambling levies, including levies payments on a sliding scale, by casino licence holders within the Province. The regulations shall come into effect on the 1<sup>st</sup> day of the month following the date of publication in the *Provincial Gazette*.

Given under my hand at Nelspruit this 14 day of July 2010.



**YN PHOSA**  
MEMBER OF THE EXECUTIVE COUNCIL  
FOR FINANCE

### REGULATIONS

#### Gambling levy - Casinos

1. (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at a sliding rate calculated on the licensee's monthly gross gambling revenue as follows:

GROSS GAMBLING REVENUE	RATE OF LEVY
R0 to R10 000 000	5% of each R1
R10 000 001 to R15 000 000	R500 000 plus 7.5% of amount exceeding R10 000 000
Exceeds R15 000 000	R875 000 plus 10% of amount exceeding R15 000 000

(2) For each table game, gross gambling revenue equals the closing table float plus credit slips for cash, chips or tokens returned to the casino cage, plus drop, less opening table float and fills to the table.

(3) For each gambling machine, gross gambling revenue equals the total value registered on

the in-meter less the total value registered on the out-meter less the total value registered on the jackpot meter out-meter less hand pays, progressive jackpots, credit wins, short pays and hopper fill: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a gambling machine, the licensee shall immediately communicate the malfunction to the Board and after approval by the Board, the method of calculation of gross gambling revenue for that gambling machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue.

(4) For each card game and any other casino game in which the licensee is not a party to a wager, gross gambling revenue equals all money received by the licensee as compensation for conducting the game.

(5) If the amount of gross gambling revenue is less than zero for any particular month for which levies are to be calculated in terms hereof, the licensee may deduct the loss in the subsequent months, until the loss is fully set-off against gross gambling revenue.

(6) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (8) or not.

(7) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.

(8) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which dispute cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

#### **Gambling levy - Bingo**

2. (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at the rate of eight percent of the licensee's monthly bingo revenue.

(2) For purposes of subregulation (1), bingo revenue means the total amount of money staked by players on a bingo game, including participation fees, less the total amount returned to players by way of prizes.

(3) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (5) or not.

(4) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.

(5) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which dispute cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

#### **Gambling levy – Route Operators**

3. (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies

Act, 2007, is paid at the rate of 10 percent of the licensee's monthly gross gambling revenue.

(2) For each limited payout machine, gross gambling revenue equals the total value registered on the in-meter less the total value registered on the out-meter less the total value registered on the jackpot meter: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a limited payout machine, the method of calculation of gross gambling revenue for that limited payout machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue.

(3) If the amount of gross gambling revenue is less than zero for any particular month for which levies are to be calculated in terms of these regulations, the licensee may deduct the loss in the subsequent months, until the loss is fully set-off against gross gambling revenue.

(4) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (6) or not.

(5) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.

(6) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

#### **Gambling levy – Independent Site Operator**

4. (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at the rate of 10 percent of the licensee's monthly gross gambling revenue.

(2) For each limited payout machine, gross gambling revenue equals the total value registered on the in-meter less the total value registered on the out-meter less the total value registered on the jackpot meter: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a limited payout machine, the method of calculation of gross gambling revenue for that limited payout machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue.

(3) If the amount of gross gambling revenue is less than zero for any particular month for which levies are to be calculated in terms hereof, the licensee may deduct the loss in the subsequent months, until the loss is fully set-off against gross gambling revenue.

(4) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (6) or not.

(5) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.

(6) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

**Applicability of item 4**

5. The provisions of item 4 are not applicable to a site operator licensee who makes available for play only limited payout machines operated by the holder of a route operator licence.

**Repeal of Regulations**

6. The Regulations contained in the Schedule are hereby repealed to the extent as set out in the third column.

**SCHEDULE****LAWS REPEALED**

No. and year of Law	Short Title	Extent of repeal
No. 170 of 1996  Published 23 August 1996  Gazette No. 170 Notice 241 of 1996  Amended 3 January 1997  Gazette No. 201 Notice 2 of 1997	Mpumalanga Gaming Regulations, 1996	Regulations 75, 76, 77, 133, 134, 136, 172, 173, 174, 196, 199, 200 and 201.