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GENERAL NOTICE

NOTICE 75 OF 2009

NORTH WEST GAMBLING ACT, 2001

AMENDMENT OF REGULATIONS

By virtue of the powers vested in me by section 84 of the North West Gambling Act, 2001 (Act no. 2 of 2001) as amended, and after consultation with the Board, I, D. Africa, Member of the Executive Council responsible for Economic Development and Tourism, hereby intend to amend the Regulations as set out in the schedule hereunder.

Any person who wishes to make representations in respect of my intended action should do so in writing on or before 27 March 2009 at 12H00. Such representations should be addressed to:

Mr. M Senqhi
Director: Legal Services
NWDC Building
Private Bag x15
Mmabatho
2735

Tel : (018) 387 7928/9
Fax : (018) 387 7840
Email : MSenqhi@nwpg.gov.za

Any comments or representations received after 27 March 2009 will be disregarded.

Signed at Mafikeng on this the 18th day of February 2009.



~~MR D. AFRICA~~

MEC FOR DEPARTMENT OF ECONOMIC DEVELOPMENT AND TOURISM

NORTH WEST GAMBLING ACT NO. 2 OF 2001 REGULATIONS

The Member of the Executive Council responsible for Economic Development and Tourism in the North West Province has under Section 84 of the North West Gambling Act (Act 2 of 2001), as amended, made regulations as set out in the schedule.

SCHEDULE**GENERAL EXPLANATORY NOTE:**

[] Words in bold type in square brackets indicate omissions from existing regulations.

Words underlined with a solid line indicate insertions in existing regulations.

Definitions

1. "Act" means the North West Gambling Act, 2001 (Act No. 1 of 2001)

Amendment of Regulation 11 of the Regulations

2. Regulation 11 of the North West Gambling Regulations, 2002 (hereafter referred to as the "Regulations") is amended by the deletion of Regulation 11 of the Regulations.

Amendments of Regulation 73 of the Regulations

3. Regulation 73 of the Regulations is amended by the substitution for subregulation (1) of the following subregulation:
"(1) A licensee shall pay a gaming levy in relation to each of its licensed casinos at the following rates, depending on the licensee's gross gaming revenue.

| <u>Gross Gaming Revenue(per month)</u> | <u>Rate of levy</u> |
|--|--|
| <u>Where the taxable revenue in the tax period -</u> | |
| Does not exceed R4 million | 4% of each R1 of the taxable revenue |
| Exceeds R4 million but does not exceed R8 million | R160 000 plus 7% of the amount by which the taxable revenue exceeds R4million |
| Exceeds R8 million but does not exceed R12 million | R440 000 plus 8% of the amount by which the taxable revenue exceeds R8 million |
| Exceeds R12 million | R760 000 plus 10% of the amount by which the taxable revenue exceeds R12 million |

Amendment of Regulation 202 of the Regulations

- Regulation 202 is amended by the deletion of subregulations (2) and (3) of the Regulations.

Amendment of Regulation 274 of the Regulations

- Regulation 274 of the Regulations is amended by the insertion of subregulation (2) (A) and (2) (B) after subregulation (2):

“(2) (A) Notwithstanding the provisions of subregulation (1) and (2), the rate of tax and of any betting levy to be collected from a patron and paid over by a licensed bookmaker in relation to winning bets struck on any sporting event other than horseracing shall be zero”.

(2)(B) The rate of tax payable by a licensed bookmaker in respect of betting transactions entered into in relation to sporting events other than horseracing shall be six-and-half per cent of the gross profit”.

Amendment of Regulation 277 of the Regulations

6. Regulation 277 of the Regulations is amended by the substitution for Regulation 277 of the following Regulation:

“277 Calculation of Tax and levies on betting transactions with a licensed bookmaker

The taxes payable in terms of Regulation 274 on betting transactions with a licensed bookmakers shall be calculated at the following percentages –

- a) In respect of bets entered into with an on-course bookmaker at the rate indicated hereunder opposite the type of bet mentioned.

| Type of bet | Tax |
|----------------------------|----------------|
| Horse-racing | 6% |
| Other event or contingency | [6%] <u>0%</u> |

- b) In respect of bets entered into at a Tattersalls at the rate indicated hereunder opposite the type of bet mentioned:

| Type of bet | Tax |
|----------------------------|----------------|
| Horse-racing | 6% |
| Other event or contingency | [6%] <u>0%</u> |

Short Title

7. These Regulations are called North West Gambling Amendment Regulations, 2008, and shall come into operation on the date of publication.