



**NORTH WEST
NOORDWES**

EXTRAORDINARY • BUITENGEWOON

**PROVINCIAL GAZETTE
PROVINSIALE KOERANT**

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 23 OF 2019**NORTH WEST PROVINCIAL GOVERNMENT****DRAFT NORTH WEST AMENDMENT OF THE REGULATIONS MADE IN TERMS OF SECTION 84(1) (e) OF THE NORTH WEST GAMBLING ACT, 2001 (ACT NO.2 OF 2001) AS AMENDED**

I, Wendy Matsemela in my capacity as Member of Executive Council responsible for Finance, Economy and Enterprise Development hereby publish the draft North West Gambling Amendment Regulations, 2018 as set out in the schedule for public comments.

Provincial Gazette No. 7957 of 2018 dated 23 November 2018 and published on 23 November 2018, is hereby withdrawn.

Members of the public are invited to submit to the MEC, within 21 days after the publication of the Notice in the Gazette, written representation on the draft North West Gambling Regulations, 2018, to the following address:

By Post to : Acting Deputy Director General: Department of Finance, Economy and Enterprise Development

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MMABATHO

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

SCHEDULE**Definitions**

1. In these regulations “the Regulations” mean the North West Gambling Regulations, 2002, published in Provincial Notice No 5823 of 2002 (PG 353 of 25 November 2002 as amended).

Amendment of regulation 54

2. Regulation 54 of the Regulations is hereby amended by the substitution for subregulation (2) of the following subregulation:

“(2) Gaming machines exposed for playing must have a **[a theoretical and]** demonstratable return to the public of not less than eighty percent (80%) and not more than ninety four percent (94%).”.

Amendment of regulation 73

3. Regulation 73 of the Regulations is hereby amended by the substitution for subregulation (1) of the following subregulation:

“73 Gaming levy

(1) a Licensee shall pay a gaming levy in relation to each of its licensed casinos of the following rates, depending on the licensee’s gross gaming revenue.

Gross Gaming Revenue (per month) Where the taxable revenue in the tax period-	Rate of levy
Does not exceed [R4 million] <u>R6 million</u>	[4%] <u>6%</u> of each R1 of taxable revenue
Exceeds [R4 million] <u>R6 million</u> , but [does not exceed] <u>less than [R8 million]</u> <u>R10 million</u>	[R160 000 plus 7%] <u>R360 000 plus 8%</u> of the amount [by which the taxable revenue exceeds] <u>above R6 million</u>
Exceeds [R8 million] <u>R10 million</u> , but [does not exceed] <u>less than [R12 million]</u> <u>R15 million</u>	[R440 000 plus 8%] <u>R680 000 plus 10%</u> of the amount [by which the taxable revenue exceeds] <u>above R10 million</u>
Exceeds [R12 million] <u>R15 million</u>	[R760 000 plus 10%] <u>R1 180 000 plus 12%</u> of the amount [by which the taxable revenue exceeds] <u>above R15 million</u>

Amendment of regulation 133

4. Regulation 133 of the Regulations is hereby amended by the substitution for subregulation (1) of the following subregulation:

“133. Gaming levy

(1) A licensee shall pay a gaming levy at the rate of [~~six (6)~~] eight (8) percent of such holder’s bingo revenue.”.

Amendment of regulation 182

5. Regulation 182 of the Regulations is hereby amended by the substitution for subregulation (1) of the following subregulation:

“182. Gaming levy

(1) A route operator shall pay a levy at the rate of [~~six (6)~~] eight (8) percent of such operator’s gaming revenue.”.

Amendment of regulation 259

6. Regulation 259 of the Regulations is hereby amended by the substitution for Regulation 259 of the following Regulation:

“259. Calculation of totalizator tax

The tax payable in terms of the Regulation 256 shall be calculated in respect of a totalizator conducted by the holder of a totalizator [~~license~~] licence contemplated in section 56 of the Act, at a rate of [~~6.5%~~]7% of the gross takings of such totalizator.”.

Amendment of regulation 260

7. Regulation 260 of the Regulations is hereby amended by the substitution for Regulation 260 of the following Regulation:

“260. Calculation of totalizator tax by holder of [a] special permission in terms of regulation 283

The tax in terms of regulation 256 shall be calculated in respect of a totalizator conducted by the holder of a special permission in terms of regulation 283, at the rate of [~~6.5%~~]7% of the gross takings of such totalizator.”.

Amendment of regulation 274

8. Regulation 274 of the Regulations is hereby by amended by the substitution of subregulation (2B) of the following sub-regulation:

“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~~] seven per cent of the gross profit.”.

Amendment of regulation 277

9. Regulation 277 is amended by the substitution of 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 bookmaker 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%]6,5%
Other event or contingency	[6,5%]7%.”.

(b) in respect of bets entered into at Tattersalls at the rate indicated hereunder opposite the type of the bet mentioned:

Type of bet	Tax
Horse-racing	[6%]6,5%
Other event or contingency	[6,5%]7%.”.

Short title

10. These regulations are called the North West Gambling Amendment Regulations, 2019, and come into operation on the date to be determined by the Member of the Executive Council.

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