

**NORTH WEST
NOORDWES**

EXTRAORDINARY • BUITENGEWOON

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 12 OF 2020

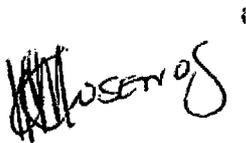
**DEPARTMENT OF ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION
AND TOURISM**

REGULATION NOTICE

**AMENDMENT OF THE REGULATIONS MADE IN TERMS OF SECTION 84(1)(e) OF THE
NORTH WEST GAMBLING ACT, 2001 (ACT NO.2 OF 2001)**

I, Kenetswe Mosenogi, in my capacity as Member of Executive Council responsible for Economic Development, Environment, Conservation and Tourism, hereby amend the Regulations made in terms of section 84(1)(e) of the North West Gambling Act, 2001 (Act No. 2 of 2001) as amended, as set out in the Schedule hereto.

Given under my hand in Mahikeng, this 22nd day of January Two Thousand and twenty.



.....
KENETSWE MOSENOGI MPL

Member of the Executive Council of the North West Province
responsible for gambling

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” means 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 73

2. 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 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% of each R1 of the taxable revenue] <u>6%</u> taxable revenue
Exceeds [R4million] <u>R6 million</u> , but [does not exceed] <u>less than [R8 million]</u> <u>R10 million</u>	[R150 000] <u>R360 000</u> plus [7%] <u>8%</u> of the amount [by which the taxable revenue exceeds R8 million] <u>above R6 million</u>
Exceeds [R8 million] <u>R10 million</u> , but [does not exceed R12 million] <u>less than R15 million</u>	[R440 000] <u>R680 000</u> plus [8%] <u>10%</u> of the amount [by which the taxable revenue exceeds R8 million] <u>above R10 million</u>
Exceeds [R12 million] <u>R15 million</u>	[R760 000] <u>R1 180 000</u> plus [10%] <u>12%</u> of the amount [by which the taxable revenue exceeds R12 million] <u>above R15 million</u>

Amendment of Regulation 133

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

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

Amendment of Regulation 182

4. Regulation 182 is hereby amended by substitution for sub-Regulation (1) of the following subregulation:

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

Amendment of Regulation 207

5. Regulation 207 is hereby amended by substitution for subregulation (1) of the following subregulation:

“(1) A licensee shall pay a levy at the rate of [~~six (6)~~] eight percent of such licensee’s gross 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:

“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 contemplated in section 56 of the act, at a rate of [~~6.5%~~] seven percent 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:

“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%]** seven percent of the gross takings of such totalizator.”.

Amendment of Regulation 274

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

“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]** seven percent of the gross profit.”.

Amendment of Regulation 277

9. Regulation 277 is amended by the substitution of subparagraphs (a) and (b) of the following subparagraphs:

“(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] <u>6.5%</u>

“(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] <u>6.5%</u> .”.

Short title

10. These Regulations are called North West Gambling Amendment Regulations 2020, and come into operation on the date of publishing in the *Provincial Gazette*.