



Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE

PROVINSIE WES-KAAP

IPHONDO LENTSHONA KOLONI

**Provincial Gazette  
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**Isongezelelo  
kwiGazethi yePhondo**

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Lwesithathu, 28 Agasti 2013

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OFFICE OF THE PREMIER  
OF THE PROVINCE OF THE  
WESTERN CAPE

P.N. 281/2013

28 August 2013

It is hereby notified that the Premier of the Province of the Western Cape has assented to the following Act, which is hereby published for general information:

No. 8 of 2013: Western Cape Eighteenth Gambling and Racing Amendment Act, 2013.

As 'n nuusblad by die Poskantoor geregistreer

(Afskrifte is verkrybaar by Kamer M21, Provinsiale Wetgewer-gebou, Waalstraat 7, Kaapstad 8001.)

KANTOOR VAN DIE PREMIER  
VAN DIE PROVINSIE  
WES-KAAP

P.K. 281/2013

28 Augustus 2013

Hiermee word bekend gemaak dat die Premier van die Provinsie Wes-Kaap die onderstaande Wet, wat hiermee ter algemene inligting gepubliseer word, bekragtig het:

Nr. 8 van 2013: Wes-Kaapse Agtiende Wysigings-wet op Dobbelaary en Wedrenne, 2013.

Ibhaliwe ePosini njengePhephandaba

(Iikopi zifumaneka kwigumbi M21, kwiSakhiwo seNdlu yoWiso Mthetho yePhondo, e7 Wale Street, eKapa 8001.)

I-OFISI YENKULUMBUSO  
YEPHONDO LENTSHONA  
KOLONI

I.S. 281/2013

28 Agasti 2013

Kwensiwa isaziso apha sokuba iNkulumbuso yePalamente yePhondo leNtshona Koloni iwamkele ngokusemthethweni lo Mthetho ulandelayo opapashelwe ulwazi gabala apha:

Nomb 8 ka 2013: uMthetho woLungiso weShumi elineSibhozo woNgcakazo neMidyaho weNtshona Koloni, 2013.

**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.

*(Afrikaans text signed by the Premier)*  
*(Assented to 20 August 2013)*

**AMENDMENT ACT**

**To amend the Western Cape Gambling and Racing Act, 1996, so as to increase the rate of tax payable by the holders of casino operator licences; and to provide for matters connected therewith.**

**B**E IT ENACTED by the Provincial Parliament of the Province of the Western Cape, as follows:—

**Amendment of Schedule III to Act 4 of 1996, as amended by section 71 of Act 4 of 1997, section 2 of Act 9 of 1998, section 2 of Act 9 of 2001, section 2 of Act 8 of 2002, section 1 of Act 3 of 2003 and section 1 of Act 7 of 2003**

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1. Part B of Schedule III to the Western Cape Gambling and Racing Act, 1996, is amended by the substitution for subparagraph (a) of paragraph 1 of the following subparagraph:

“(a) In respect of the taxable revenue in any tax period, an amount of tax calculated in accordance with the table below:

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TAXABLE REVENUE	RATES OF TAX IN RESPECT OF CASINO OPERATOR LICENCE	
Where the taxable revenue in the tax period—		
does not exceed R14,2 million	[6] <u>8%</u> of each R1 of the taxable revenue	15
exceeds R14,2 million but does not exceed R28,4 million	[R852,000] <u>R1,136</u> million plus [8,5] <u>10,5%</u> of the amount by which the taxable revenue exceeds R14,2 million	20
exceeds R28,4 million but does not exceed R42,6 million	[R2,059] <u>R2,627</u> million plus [11] <u>13%</u> of the amount by which the taxable revenue exceeds R28,4 million	25
exceeds R42,6 million but does not exceed R56,8 million	[R3,621] <u>R4,473</u> million plus [13] <u>15%</u> of the amount by which the taxable revenue exceeds R42,6 million	30
exceeds R56,8 million but does not exceed R71,0 million	[R5,467] <u>R6,603</u> million plus [15] <u>17%</u> of the amount by which the taxable revenue exceeds R56,8 million	35
exceeds R71,0 million	[R7,597] <u>R9,017</u> million plus [17] <u>19%</u> of the amount by which the taxable revenue exceeds R71,0 million	”

**Short title and commencement**

**2.** This Act is called the Western Cape Eighteenth Gambling and Racing Amendment Act, 2013, and comes into operation on a date fixed by the Premier by proclamation in the *Provincial Gazette*.

### **ALGEMENE VERDUIDELIKENDE NOTA:**

- [ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordeningen aan.
- Woorde met 'n volstreep daaronder dui invoegings in bestaande verordeningen aan.
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(Afrikaanse teks deur die Premier geteken)  
(Bekragtig op 20 Augustus 2013)

## **WYSIGINGSWET**

**Om die Wes-Kaapse Wet op Dobbetary en Wedrenne, 1996, te wysig ten einde die koers van belasting betaalbaar deur die houers van casino-operateurlisensies te verhoog; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.**

**D**AAR WORD BEPAAL deur die Proviniale Parlement van die Provinsie Wes-Kaap, soos volg:—

**Wysiging van Bylae III van Wet 4 van 1996, soos gewysig by artikel 71 van Wet 4 van 1997, artikel 2 van Wet 9 van 1998, artikel 2 van Wet 9 van 2001, artikel 2 van Wet 8 van 2002, artikel 1 van Wet 3 van 2003 en artikel 1 van Wet 7 van 2003**

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1. Deel B van Bylae III tot die Wes-Kaapse Wet op Dobbetary en Wedrenne, 1996, word gewysig deur subparagraaf (a) van paragraaf 1 deur die volgende subparagraaf te vervang:

“(a) Ten opsigte van die belasbare inkomste in enige belastingtydperk, 'n bedrag aan belasting bereken ooreenkomsdig die tabel hieronder:

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<b>BELASBARE INKOMSTE</b>	<b>BELASTINGKOERSE TEN OPSIGTE VAN CASINO-OPERATEURLISENSIE</b>	
Waar die belasbare inkomste in die belastingtydperk—		15
nie R14,2 miljoen oorskry nie	[6] 8% van elke R1 van die belasbare inkomste	20
R14,2 miljoen oorskry, maar nie R28,4 miljoen oorskry nie	[R852,000] R1,136 miljoen plus [8,5] 10,5% van die bedrag waarmee die belasbare inkomste R14,2 miljoen oorskry	25
R28,4 miljoen oorskry, maar nie R42,6 miljoen oorskry nie	[R2,059] R2,627 miljoen plus [11] 13% van die bedrag waarmee die belasbare inkomste R28,4 miljoen oorskry	30
R42,6 miljoen oorskry, maar nie R56,8 miljoen oorskry nie	[R3,621] R4,473 miljoen plus [13] 15% van die bedrag waarmee die belasbare inkomste R42,6 miljoen oorskry	35
R56,8 miljoen oorskry, maar nie R71,0 miljoen oorskry nie	[R5,467] R6,603 miljoen plus [15] 17% van die bedrag waarmee die belasbare inkomste R56,8 miljoen oorskry	
R71,0 miljoen oorskry	[R7,597] R9,017 miljoen plus [17] 19% van die bedrag waarmee die belasbare inkomste R71,0 miljoen oorskry	,,

**Kort titel en inwerkintreding**

2. Hierdie Wet heet die Wes-Kaapse Agtiende Wysigingswet op Doppelary en Wedrenne, 2013, en tree in werking op 'n datum wat deur die Premier by proklamasie in die *Provinsiale Koerant* vasgestel sal word.

### INQAKWANA LOKUCACISA NGOKUBANZI:

- [ ] Amagama abhalwe ngqindilili kwizibiyeli ezisisikwere abonisa  
loo magama ashiywego kwimithetho ekhoyo ngoku .  
Amagama akrwelwe ngaphantsi ngomgca ongqindilili abonisa  
oko kuye kwafakelwa kwimithetho ekhoyo ngoku.
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*(Uxwebhu lweAfrikaans lutyikitywe yiNkulumbuso)  
(Lwamkelwe ngowe 20 Agasti 2013)*

## UMTHETHO WOLUNGISO

Ofakela izilungiso kuMthetho woLungiso woNgakazo neMidyarho weNtshona Koloni, ka-1996 ukuze kunyuswe izinga lerhafu ehlawulwayo ngabanini zilayisenisi beekhasino; nokuqwalasela neminye imiba enxulumene noku.

**K**UWISWA UMTHETHO ke ngoko yiNdlu yoWiso-mthetho yePhondo leNtshona Koloni ngolu hlobo lulandelayo:—

Ukwensiwa kwezilungiso kuShedyuli III woMthetho 4 ka-1996, njengoko enziwe izilungiso ngecandelo 71 loMthetho 4 ka-1997, icandelo 2 loMthetho 9 ka-1998, icandelo 2 loMthetho 9 ka-2001, icandelo 2 loMthetho 8 ka-2002, icandelo loMthetho 3 ka-2003 necandelo 1 loMthetho 7 ka-2003.

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1. Icandelo B leShedyuli III yoMthetho woNgakazo neMidyarho weNtshona Koloni, 1996 lenziwa izilungiso ngokufakela endaweni yomhlathana (a) womhlathi 1 kwalo mhlathana ulandelayo:

“(a) Kumcimbi wengeniso ehlawulelwa irhafu ngalo naliphi na ixesa lokurhafa, 10 isixamali serhafu esibalwe kulandelwa le theyibhile ingezantsi:

IMALI ERHAFISWAYO	IZINGA LERHAFU NGOKUBHEKISELE KUMNINI WELAYISENISI YEKHASINO	
Apho imali erhafiswayo kwisithuba sorhafiso—		15
ingadlulanga kwi-R14,2 miliyoni	[6] 8% ye-R1 nganye yemali erhafiswayo	
ingaphezulu kwe-R14,2 miliyoni kodwa	[R852,000] R1,136 miliyoni kunye ne-	20
ingadlulanga kwi-R28,4 miliyoni	[8,5] 10,5% yemali eyingeniso engaphezulu ngayo kwi-R14,2 miliyoni	
ingaphezulu kwe-R28,4 miliyoni kodwa	[R2,059] R2,627 miliyoni kunye ne-[11]	25
ingadlulanga kwi-R42,6 miliyoni	13% yemali eyingeniso engaphezulu ngayo kwi-R28,4 miliyoni	
ingaphezulu kwe-R42,6 miliyoni kodwa	[R3,621] R4,473 miliyoni kunye ne-[13]	30
ingadlulanga kwi-R56,8 miliyoni	15% yemali eyingeniso engaphezulu ngayo kwi-R42,6 miliyoni	
ingaphezulu kwe-R56,8 miliyoni kodwa	[R5,467] R6,603 miliyoni kunye ne-[15]	35
ingadlulanga kwi-R71,0 miliyoni	17% yemali eyingeniso engaphezulu ngayo kwi-R56,8 miliyoni	
ingaphezulu kwe-R71,0 miliyoni	[R7,597] R9,017 miliyoni kunye ne-[17]	“
	19% yemali eyingeniso engaphezulu ngayo kwi-R71,0 miliyoni	

**Isihloko esifutshane nomhla wokuqalisa**

2. Lo Mthetho ubizwa ngokuba nguMthetho woLungiso weShumi elineSibhozo woNgcakazo neMidyarho weNtshona Koloni, 2013, kwaye uya kuqalisa ukusebenza ngaloo mhla uye wabekwa yiNkulumbuso yePhondo ngompoposho oya kukhutshwa kwiGazethi yePhondo.

