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KWAZULU-NATAL PROVINSIE
ISIFUNDAZWE SAKWAZULU-NATALI

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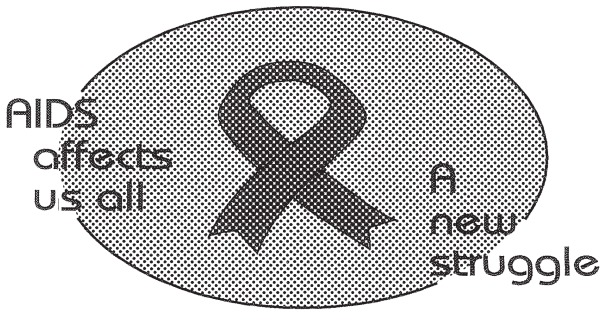


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# PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

## PROVINCIAL NOTICE 1 OF 2020

**NOTICE IN TERMS OF SECTION 5 OF THE KWAZULU-NATAL GAMING AND BETTING TAX ACT, 2010 (ACT NO. 9 OF 2010): REPEAL AND SUBSTITUTION OF THE SCHEDULE TO THE KWAZULU-NATAL GAMING AND BETTING TAX ACT, 2010**

By virtue of the powers vested in me in terms of section 5 of the KwaZulu-Natal Gaming and Betting Tax Act, 2010 (Act No. 9 of 2010) –

(a) in consultation with the Member of the Executive Council of the Province of Kwazulu-Natal responsible for Economic Development, Tourism and Environmental Affairs; and

(b) after consultation with the KwaZulu-Natal Gaming and Betting Board,

I hereby repeal the Schedule to the KwaZulu-Natal Gaming and Betting Tax Act, 2010, and substitute the Schedule as set out in the Annexure hereto for the Schedule to that Act with effect from the date of publication of this notice.

Given under my Hand at Pietermaritzburg this 26th day of November, Two thousand and nineteen.

**RAVIGASEN RUNGANATHAN PILLAY MPL**

**Member of the Executive Council of the Province of KwaZulu-Natal responsible for Finance**

CERTIFIED: 21 November 2019
Chief State Law Adviser

## ANNEXURE

**"SCHEDULE**
**Taxes**
***(Section 3)***

**A. CASINOS**

**Gaming tax**

**1.(1)** A licensed casino operator must pay the casino gaming tax to the Provincial Revenue Fund at the rate prescribed in the table below:

| ***Taxable Revenue*** | ***Rate of tax in respect of Licensed Casino Operators*** |
|---|---|
| ***Where the gross gaming revenue for the tax period –*** | |
| Does not exceed R 12 million | 9.85% of gross gaming revenue |
| Exceeds R 12 million but does not exceed R 30 million | R 1 182 000.00 plus 11.30% of the amount by which gross gaming revenue exceeds R 12 million |
| Exceeds R 30 million but does not exceed R 50 million | R 14 538 600.00 plus 12.20% of the amount by which gross gaming revenue exceeds R 30 million |
| Exceeds R 50 million but does not exceed R 100 million | R 16 978 600.00 plus 13.10% of the amount by which gross gaming revenue exceeds R 50 million |
| Exceeds R 100 million | R 23 528 600.00 plus 14.05% of the amount by which gross gaming revenue exceeds R 100 million |

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

(3) For each gaming machine, gross gaming revenue must be calculated using the appropriate electronic meters of the machine so as to determine both the amount of money gambled on the gaming machine and the amount of money won by persons using the gaming machine.

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

(5) If, in any taxation period, the amount of gross gaming revenue is less than zero, the licensee may deduct the excess in the succeeding tax periods, until the excess is fully

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Chief State Law Adviser

offset against gross gaming revenue.

2. The Provincial Treasury must, within 30 days, distribute to the Transformation Fund 1.00 percent of the total casino gross gaming revenue received as contemplated in item A.1.

**B. LIMITED PAYOUT MACHINES**

**Gaming tax**

1. A licensed route operator and a licensed independent site operator must pay limited payout machine gaming tax at the rate of 15.50 percent of gross gaming revenue in the taxation period to the Provincial Revenue Fund, where gross gaming revenue must be calculated using the appropriate electronic meters of the machine so as to determine the amount of money gambled on the limited payout machine and the amount of money won by persons using the limited payout machine.

2. The Provincial Treasury must, within 30 days, distribute to the Transformation Fund 0.50 percent of the total limited payout machine gross gaming revenue received as contemplated in item B.1.

**C. BINGO**

**Gaming tax**

1. A licensed bingo operator must pay into the Provincial Revenue Fund bingo gaming tax, at the rate of the licensee's bingo revenue as prescribed in the table below, where bingo revenue equals 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, during a taxation period.

| ***Where bingo revenue for the tax period –*** | ***Rate of tax in respect of Licensed Bingo Operators*** |
|---|---|
| Does not exceed R 500,000.00 | 6.50% of Gross Gaming Revenue |
| Exceeds R 500,000.00 but does not exceed R 1 000,000.00 | R 31 250.00 plus 8.25% of the amount by which gross gaming revenue exceeds R 500 000.00 |
| Exceeds R 1 000,000.00 | R 72 500.00 plus 10.25% of the amount by which gross |

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Chief State Law Adviser

| | |
|---|---|
| | gaming revenue exceeds R 1 000 000.00 |

2. The Provincial Treasury must, within 30 days, distribute to the Transformation Fund 1 percent of the total bingo gaming tax revenue received as contemplated in item C.1.

**D. BETTING**

**Fixed-odds bets on horse races**

1.(1)(a) A bookmaker must, as contemplated in section 128 of the KwaZulu-Natal Gaming and Betting Act, 2010, deduct from the amount won by a bettor, exclusive of the amount staked by the bettor, a tax equal to 6.00 percent in respect of fixed-odds bets on horse races placed with a bookmaker or a bookmaker's manager.

(b) A bookmaker must pay into the Provincial Revenue Fund, in accordance with section 129 of the KwaZulu-Natal Gaming and Betting Act, 2010, the tax contemplated in item D.1(1)(a).

(c) The distribution by the Provincial Treasury to –

(i) the Provincial Revenue Fund;

(ii) the Transformation Fund; and

(iii) the categories of licensed racecourse operators listed as beneficiaries in the first column of the table below,

must take place within 30 days of receipt by the Provincial Treasury and are at the rates as prescribed in the second column of the table below:

| ***Beneficiaries*** | ***Fixed-odds bets placed with a bookmaker or manager*** | |
|---|---|---|
| Provincial Revenue Fund | 3.00% | |
| Transformation Fund | 1.00% | |
| Licensed racecourse operator category 1: *Thoroughbred horse race meetings* | 1.60% | |
| Licensed racecourse operator category 2: *Harness racing horse race meetings* | 0.20% | |
| Licensed racecourse operator category 3: *Standardbred horse race meetings* | 0.20% | |
| | 6.00% | **Total tax rate** |

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Chief State Law Adviser

(d) Where no racecourse operator is licensed in any category of licensed racecourse operator listed in the table in paragraph (c), to receive the benefit as a beneficiary of the distribution, the percentage allocated to such category of licensed racecourse operator then accrues to the Transformation Fund.

(2) The funds comprising the distribution to the categories of licensed racecourse operators listed in the table in item D.1(1)(c) must be used by the licensed racecourse operators, as beneficiaries of the distribution, specifically for purposes of the development of horseracing and the transformation of the horseracing industry, subject to any further conditions of a similar nature as may be imposed from time to time by the Board.

**Fixed-odds bets on sporting events or other events or contingencies**

**2.**(1) A bookmaker must pay into the Provincial Revenue Fund a betting tax equal to 6.75 percent of such bookmaker's gross gaming revenue on all betting transactions entered into by that bookmaker on –

(a) sporting events;

(b) other events or contingencies; or

(c) any combination thereof.

(2) Any betting transaction which constitutes a multiple bet and which multiple bet includes any selection involving the outcome of a horse race, does not constitute a betting transaction on a sporting event or other event or contingency and the taxation prescribed in item D.1 is therefore applicable to such multiple bet.

(3) The Provincial Treasury must, within 30 days, distribute to the Transformation Fund 0.25 percent of the total betting tax revenue received as contemplated in item D.2(1).

**Pari-mutuel bets on horse races, sporting events or other events or contingencies**

**3.**(1) In respect of pari-mutuel bets placed with a totalisator on horse races, sporting events or other events or contingencies –

(a) the minimum amount to be returned to persons who have taken winning pari-

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Chief State Law Adviser

mutuel bets on horse races, sporting events or other events or contingencies with a totalisator must, in aggregate, not be less than:

(i) 65 percent of all monies bet on the totalisator on the bet type referred to as the Super 8; or

(ii) 75 percent of all monies bet on the totalisator at any one race meeting, or on any sporting event or other event or contingency, excluding the bet type referred to as the Super 8;

(b) the amount of the tax payable to the Provincial Revenue Fund as referred to in this Act and section 130 of the KwaZulu-Natal Gaming and Betting Act, 2010, must be calculated at the rate of 1.75 percent of all monies bet on the totalisator; and

(c) the totalisator licensee may retain from the amount that is not returned to persons who have taken winning pari-mutuel bets on horse races, sporting events or other events or contingencies with a totalisator, in accordance with paragraph (a) of this item 3(1), such amount as remains after deduction of the 1.75 percent tax contemplated in paragraph (b) of this item 3(1): Provided that when a totalisator licensee offers bets on commingled betting pools, the totalisator rules applicable to the host totalisator must apply: Provided, further, that the totalisator rules of the host totalisator must be advertised to bettors by the guest totalisator in the manner prescribed by the Board.

(2) The Provincial Treasury must, within 30 days, distribute to the Transformation Fund 0.25 percent of the total betting tax revenue received as contemplated in item D.3(1).

## E. LICENSEES MAY ACCESS FUNDING FOR SPECIFIC PROJECTS FROM TRANSFORMATION FUND

A licensee may, on application to the Board in the manner as may be determined by the Board, request an allocation of funding from the Transformation Fund for specific projects to be undertaken by the licensee in accordance with a detailed project plan as may be approved by the Board, subject to any conditions as may be imposed by the Board, where the Board is satisfied that the relevant project will make a significant and positive contribution to the transformation of the gambling industry in the Province.

CERTIFIED: 21 November 2019
Chief State Law Advisor

**F. SPECIFIC DEFINITIONS FOR PURPOSES OF SCHEDULE**

For the purposes of this Schedule –

(a) **"amount of money"** or **"money"** gambled by a person while gaming with a casino licensee includes the value of any credit, reward, bonus, loyalty or the like, made available to such person for gaming with the casino licensee or for use at a gaming machine operated by the licensee;

(b) **"commingling"** means the process whereby a guest totalisator betting pool is combined with a host totalisator betting pool and "commingle", "commingled", and "commingles" have a corresponding meaning;

(c) **"gross gaming revenue"** means the difference between the amount of money or monetary value gambled or staked by persons and the amount of money or monetary value won, returned or paid out to such persons by a licensee as a direct consequence of the gambling activity in which they participated;

(d) **"guest totalisator"** means a totalisator operator licensed in KwaZulu-Natal;

(e) **"host totalisator"** means a totalisator operator licensed in a province, state or country outside of KwaZulu-Natal;

(f) **"taxation period"** means a calendar month;

(g) **"totalisator rules"** means the rules applicable to a totalisator operator which include, amongst others, betting rules and rules authorising deductions other than tax deductions from betting pools; and

(h) **"Transformation Fund"** means the Transformation Fund established in terms of section 137(1) of the KwaZulu-Natal Gaming and Betting Act, 2010.".

**ISAZISO NGOKWESIGABA 5 SOMTHETHO WENTELA YEMIDLALO YEMALI NOKUBHEJA WAKWAZULU-NATALI, 2010 (UMTHETHO NO. 9 KA 2010): UKUCHITHWA KANYE NOKUFAKWA KOHLELO EMTHETHWENI WENTELA YEMIDLALO YEMALI NOKUBHEJA WAKWAZULU-NATALI, 2010**

Ngokwamandla engiwanikezwe yisigaba 5 soMthetho weNtela yeMidlalo yeMali nokuBheja, 2010, (uMthetho No. 9 ka 2010) –

(a) ngokubonisana neLungu loMkhandlu oPhethe elibhekele ezokuThuthukiswa koMnotho, ezokuVakasha nezeMvelo KwaZulu-Natali;

(b) nangemuva kokubonisana neBhodi leMidlalo yeMali nokuBheja laKwaZulu-Natali,

ngalokhu ngichitha uHlelo loMthetho weNtela yeMidlalo yeMali nokuBheja waKwaZulu-Natali,

2010, bese kuthi esikhundleni salo ngifake lolu Hlelo njengoba lubekwe kwiSithasiselo esingezansi kulowo Mthetho kusukela ngosuku okuyoshicilelwa ngalo lesi saziso.

Sikhishwe ngaphansi kweSandla sami eMgungundlovu ngalolu suku lomhla zingama-27 kuLwezi, ngoNyaka weziNkulungwane eziMbili nesiShiyagalolunye.

**RAVI PILLAY**
iLungu loMkhandlu oPhethe wesiFundazwe saKwaZulu-Natali
elibhekele ezezimali

**ISITHASISELO**

"**UHLELO**

**IziNtela**

(*Isigaba 3*)

**A. Amakhasino**

**Intela yemidlalo yemali**

**1.**(1) Umqhubi wekhasino onelayisensi kumele akhokhe intela yekhasino yemidlalo yemali esiKhwameni seNgenisonzuzo sesiFundazwe ngereythi ebekwe kwithebula elingezansi:

| ***Isamba esibanjelwa intela*** | ***Ireythi yentela yabaQhubi bamaKhasino abanamaLayisensi*** |
|---|---|
| ***Lapho isamba sengenisonzuzo yemidlalo yemali sesikhathi sokukhokhwa kwentela*** | |
| Singevile kwizigidi zamarandi eziyi-12 | Amaphesenti ayi-9.85 esamba sengenisonzuzo yemidlalo yemali |
| Singaphezu kwezigidi zamarandi eziyi-12 kodwa singevile kwizigidi zamarandi ezingama-30 | R 1 182 000.00 kanye namaphesenti ayi-11.30 esamba sengenisonzuzo yemidlalo yemali esingaphezulu ngaso kwezigidi zamarandi eziyi-12 |
| Singaphezu kwezigidi zamarandi ezingama-30 kodwa singevile kwizigidi zamarandi ezingama-50 | R 14 538 600.00 kanye namaphesenti ayi-12.20 esamba sengenisonzuzo yemidlalo yemali esingaphezulu ngaso kwezigidi zamarandi angama-30 |
| Singaphezu kwezigidi zamarandi ezingama-50 kodwa singevile kwizigidi zamarandi eziyi-100 | R 16 978 600.00 kanye namaphesenti ayi-13.10 esamba sengenisonzuzo yemidlalo yemali esingaphezulu ngaso kwezigidi zamarandi angama-R 50 |
| Singaphezu kwezigidi zamarandi ayi-100 | R 23 528 600.00 kanye namaphesenti ayi-14.05 esamba sengenisonzuzo yemidlalo yemali esingaphezu kwezigidi zamarandi ayi-100 |

(2) Etafuleni lemidlalo ngalinye, isamba sengenisonzuzo yemidlalo yemali silingana nemali yonke eqoqiwe ihlangene neziliphu ama-*chips* noma ama-*tokens* okukhokhwa ngakho esikhundleni semali, okubuyiselwa kwikheji yasekhasino, ingabalwa imali namakhadi okubekwe etafuleni ngesikhathi kuqala umdlalo.

(3) Emshinini womdlalo wemali ngamunye, isamba sengenisonzuzo yemidlalo yemali kumele sibalwe ngokusebenzisa amamitha kagesi ukuze kunqunywe isamba semali okugembulwe ngaso kanye nemali ewinwe abantu abasebenzise umshini wemidlalo yemali.

(4) Emdlalweni wamakhadi ngamunye nanoma yimuphi omunye umdlalo umnikazi welayisensi angeyona ingxenye yawo yokubheja, lapho isamba sengenisonzuzo yezemidlalo silingana nayo yonke imali etholwe ngumnikazi welayisensi njengomvuzo wokuqhuba umdlalo.

(5) Uma, nganoma yisiphi isikhathi sokukhokhwa kwentela, isamba sengenisonzuzo yemidlalo yemali singaphansi kweqanda, umnikazi welayisensi angabamba imali eyevile ngezikhathi zokukhokhwa ezilandelayo, kuze kube leyo mali eyevile iyehla uma iqhathaniswa nesamba sengenisonzuzo yemidlalo yemali.

**2.** UMnyango woMgcinimafa wesiFundazwe kumele, ezinsukwini ezingama-30, ufake iphesenti elilodwa (1.00%) lesamba sengenisonzuzo yemidlalo yemali yasekhasino esiKhwameni soGuquko etholakale njengoba kushiwo kwibinzana A.1.

## B. IMISHINI EKHOKHA ISAMBA ESIKALIWE

**Intela yemidlalo yemali**

**1.** Umqhubi womzila onelayisensi kanye nomqhubi womzila ozimele onelayisensi kumele bakhokhe intela yemidlalo yemali yemishini ekhokha isamba esikaliwe ngereythi yamaphesenti ayi-15 yesamba sengenisonzuzo yemidlalo yemali ngesikhathi sokukhokhwa kwentela esiKhwameni seNgenisonzuzo sesiFundazwe, lapho isamba sengenisonzuzo yemidlalo yemali sibalwa ngokusetshenziswa kwamamitha kagesi emishini ukuze kunqunywe isamba semali okugembulwe ngaso emshinini okhokha isamba esikaliwe kanye nemali ewinwe abantu abasebenzise umshini okhokha isamba esikaliwe.

**2.** UMnyango woMgcinimafa wesiFundazwe kumele, ezinsukwini ezingama-30, ufake ingxenye yephesenti (0.50%) lesamba sengenisonzuzo yemidlalo yemali yemishini ekhokha isamba esikaliwe esiKhwameni soGuquko etholakale njengoba kushiwo kwibinzana B.1.

## C. IMIDLALO YEBHINGO

**Intela yemidlalo yemali**

**1.** Umqhubi wemidlalo yebhingo onelayisensi kumele akhokhe intela yemidlalo yebhingo esiKhwameni seNgenisonzuzo sesiFundazwe, ngereythi yengenisonzuzo yomqhubi wemidlalo yebhingo onelayisensi njengoba inqunywe kwithebula elingezansi, lapho ingenisonzuzo yebhingo ilingana nesamba semali efakwe abadlali bomdlalo webhingo, kuhlanganisa nezimali zokubamba iqhaza, kubanjwe isamba semali esibuyiselwe kubadlali ngemiklomelo, uma sekuyisikhathi sokukhokhwa kwentela.

| ***Lapho imidlalo yebhingo ngesikhathi sokukhokhwa kwentela –*** | ***Ireythi yentela eqondene nabaQhubi bemiDlalo yeBhingo abanamaLayisensi*** |
|---|---|
| Ingevile emarandini angama-500,000.00 | Ama-6.50 esamba sengenisonzuzo yemidlalo yemali |
| Ingaphezu kwamarandi angama-500,000.00 kodwa ingevile emarandini ayi-1 000,000.00 | R 31 250.00 kanye namaphesenti ayi-8.25 kwinani isamba sengenisonzuzo yemidlalo yemali eseqe ngaso emarandini angama-500 000.00 |
| Ingaphezu kwamarandi ayi-1 000,000.00 | R 72 500.00 kanye namaphesenti ayi-10.25 kwinani isamba sengenisonzuzo yemidlalo yemali eseqe ngaso emarandini ayi-1 000 000.00 |

**2.** UMnyango woMgcinimafa wesiFundazwe kumele, ezinsukwini ezingama-30, ufake iphesenti elilodwa (1.00%) lesamba sengenisonzuzo yentela yemidlalo yebhingo esiKhwameni soGuquko etholakale njengoba kushiwo kwibinzana C.1.

**D. UKUBHEJA**

**Imivuzo emile yokubheja emijahweni yamahhashi**

**1.**(1)(a) Ubhuki kumele, njengoba kushiwo esigabeni 128 soMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, abambe emalini ewinwe umuntu obebhejile, ngaphandle kwemali efakwe umuntu obhejile, intela elinganiselwa kumaphesenti ayi-6.00 maqondana nemivuzo emile yokubheja emijahweni yamahhashi efakwa kubhuki noma kumphathi kabhuki.

(b) Ubhuki kumele akhokhe imali yokubheja esiKhwameni seNgenisonzuzo sesiFundazwe, ngokuhambisana nesigaba 129 soMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, intela eshiwo kwibinzana D.1(1)(a).

(c) Ukwabiwa kwemali uMnyango woMgcinimafa wesiFundazwe –

(i) esiKhwameni seNgenisonzuzo sesiFundazwe;

(ii) esiKhwameni soGuquko; kanye

(iii) nakweminye imikhakha eyehlukene yabaqhubi bezinkundla zemijaho yamahhashi abanamalayisensi ababalulwe njengabahlomuli ohlwini lokuqala kwithebula elingezansi,

kumele kwenziwe ezinsukwini ezingama-30 itholwe uMnyango woMgcinimafa wesiFundazwe ngamareythi abekwe ohlwini lwesibili kwithebula elingezansi:

| ***Abahlomuli*** | ***Ukubheja okufakelwa imivuzo emile kubhuki noma kumphathi*** | |
|---|---|---|
| IsiKhwama seNgenisonzuzo sesiFundazwe | Amaphesenti ama-3.00 | |
| IsiKhwama soGuquko | Iphesenti eli-1.00 | |
| Umnikazi welayisensi yenkundla yemijaho yamahhashi esesigabeni 1: *Imihlangano yemijaho yamahhashi omjaho* | Iphesenti eli-1.60 | |
| Umnikazi welayisensi yenkundla yemijaho yamahhashi esesigabeni 2: *Imihlangano yemijaho yamahhashi omtelebhelo* | Iphesenti eli-0.20 | |
| Umnikazi welayisensi yenkundla yemijaho yamahhashi esesigabeni 3: *Imihlangano yemijaho yamahhashi omgabavulo* | Iphesenti eli-0.20 | |
| | Amaphesenti ayi-6.00 | **Isamba esihlangene sereythi yentela** |

(d) Uma engekho umqhubi wenkundla yemijaho yamahhashi onelayisensi kunoma yisiphi isigaba sabaqhubi bezinkundla zemijaho yamahhashi abanamalayisensi ababalulwe kwithebula elikwindima (c), ozothola umhlomulo njengomhlomuli wesabelo, iphesenti

elabelwe leso sigaba sabaqhubi bezinkundla zemijaho yamahhashi abanamalayisensi liqongelelwa esiKhwameni soGuquko.

(2) Izimali ezihlanganisa izimali ezabelwa abaqhubi bezinkundla zemijaho yamahhashi abanamalayisensi ezibalulwe ohlwini olukwithebula D.1(1)(c) kumele zisetshenziswe abaqhubi bezinkundla zemijaho yamahhashi abanamalayisensi, njengabahlomuli balezo zabelo, ngenhloso yokuthuthukisa imijaho yamahhashi kanye nokuguqula imboni yezemijaho yamahhashi, kuncike kunanoma yimiphi imibandela efana naleyo njengoba ingabekwa yiBhodi ngezikhathi ngezikhathi.

**Imivuzo emile yokubheja emicimbini yezemidlalo noma kweminye imicimbi**

**2.**(1) Ubhuki kumele akhokhe intela yokubheja esiKhwameni seNgenisonzuzo sesiFundazwe elingana namaphesenti ayi-6.75 engenisonzuzo eyenziwe ubhuki ngokubheja lowo ubhuki akungenele –

(a) emicimbini yezemidlalo;
(b) kweminye imicimbi; noma
(c) kwinhlanganisela yalokhu.

(2) Noma yikuphi ukubheja okubandakanya ukubheja okungxubevange futhi lokho kubheja okungxubevange kubandakanya noma yikuphi okuqokiwe okubandakanya imiphumela yomjaho wamahhashi, akubandakanyi ukubheja emcimbini wezemidlalo noma komunye umcimbi ngakho-ke nentela ebekwe kwibinzana D.1 iyasebenza kulokho kubheja okungxubevange.

(3) UMnyango woMgcinimafa wesiFundazwe kumele, ezinsukwini ezingama-30, ufake ikota yephesenti (0.25%) lesamba sengenisonzuzo yentela yokubheja esiKhwameni soGuquko etholakale njengoba kushiwo kwibinzana D.2.(1).

**Ukubheja ngokuhlanganyela emjahweni wamahhashi, emicimbini yezemidlalo noma kweminye imicimbi**

**3.**(1) Maqondana nokubhejela umjaho wamahhashi ngokuhlanganyela ethotho, emicimbini yezemidlalo noma kweminye imicimbi –

(a) isamba esincane esingabuyiselwa kubantu abawine kade bebheje ngokuhlanganyela emijahweni yamahhashi, emicimbini yezemidlalo noma kweminye imicimbi kumele, sesilonke, singabi ngaphansi:

(i) kwamaphesenti angama-65 azo zonke izimali zokubheja ethotho kulolo hlobo lokubheja olubizwa nge-*Super* 8; noma

(ii) kwamaphesenti angama-75 azo zonke izimali zokubheja ethotho kunoma yimuphi umhlangano womjaho, noma emcimbini wezemidlalo noma komunye umcimbi, ngaphandle kohlobo lokubheja olubizwa nge-*Super* 8;

(b) isamba sentela okumele ikhokhwe esiKhwameni seNgenisonzuzo sesiFundazwe njengoba kushiwo kulo Mthetho nasesigabeni 130 soMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, kumele sibalwe ngereythi yephesenti eli-1.75 lazo zonke izimali zokubheja ethotho; futhi

(c) umnikazi welayisensi yethotho angagcina emalini engabuyiselwanga kubantu abawine kade bebheje ngokuhlanganyela emijahweni yamahhashi, emicimbini yezemidlalo noma kweminye imicimbi ethotho, ngokuhambisana nendima (a) yaleli binzana 3(1), leso samba semali njengoba sisele ngemva kokubanjwa kwemali eyiphesenti eli-1.75 eshiwo kwindima (b) yaleli binzana 3(1): Kuncike ekutheni uma umnikazi welayisensi yethotho ehlinzekela ukubheja ezindaweni zokubheja ezihlanganyele, kumele kusebenze imithetho yaleyo thotho kulowo mnikazi wethotho: Kuphinde futhi kuncike ekutheni, imithetho yethotho yomqhubi wethotho kumele ikhangiswe lapho izobonwa khona ababheji nomqhubi wethotho oyisivakashi ngendlela enqunywe yiBhodi.

(2) UMnyango woMgcinimafa wesiFundazwe kumele, ezinsukwini ezingama-30, ufake ikota yephesenti (0.25%) lesamba sengenisonzuzo yentela yokubheja esiKhwameni soGuquko etholakale njengoba kushiwo kwibinzana D.3.(1).

## E. ABANIKAZI BAMALAYISENSI BANGAKWAZI UKUTHOLA UXHASO LWEZIMALI ESIKHWAMENI SOGUQUKO MAYELANA NEMIKLAMO ETHILE

Umnikazi welayisensi, angakwazi ukufaka isicelo kwiBhodi ngendlela enqunywe yiBhodi sokucela ukuthi athole isabelo soxhaso ezimalini ezikhishwa yisiKhwama soGuquko maqondana nemiklamo ethile ezokwenziwa abanikazi bamalayisensi ngokuhambisana nohlelo lwemiklamo olunzulu njengoba lungavunywa yiBhodi, kuncike kunoma yimiphi imibandela engabekwa yiBhodi, uma iBhodi yenelisekile ukuthi lowo mklamo uzoba nomthelela ekuguqulweni kwemboni yezokugembula esiFundazweni.

## F. IZINCAZELO EZIQONDENE NEZINHLOSO ZALOLU HLELO

Ngokwezinhloso zalolu Hlelo –

(a)" **isamba semali**" noma "**imali"** umuntu odlala endaweni yomnikazi welayisensi yekhasino agembula ngaso noma agembula ngayo kubandakanya nesamba sanoma yisiphi isikweletu, sanoma yimuphi umvuzo, umklomelo, sanoma iyiphi ibhonasi, noma semali oyithola ngokuba ngovame ukudlala kuleyo khasino noma okufana nalokho, esitholwa noma etholwa yilowo muntu ngokudlala kuleyo ndawo yomnikazi welayisensi yekhasino noma ngokusebenzisa umshini wokudlala womnikazi welayisensi;

(b) "**ukubheja ngokuhlanganyela**" kushiwo isimo lapho umqhubi wethotho oyisivakashi ukubheja kwakhe kuhlanganiswa nokubheja komqhubi wethotho okubhejelwa endaweni yakhe kanti "ukuhlanganyela", okuhlanganyelwe", "ohlanganyelayo" kunencazelo efanayo;

(c) "**isamba sengenisonzuzo yemidlalo yemali**" kushiwo umehluko phakathi kwesamba semali egenjulwe abantu ngesikhathi bedlala endaweni yomnikazi welayisensi nemali ebuyele kubantu ikhishwa umnikazi welayisensi, njengemali ewinwe ngesikhathi labo bantu begembula;

(d) "**umqhubi wethotho oyisivakashi**" kushiwo umqhubi wethotho onelayisensi egunyazwe KwaZulu-Natali;

(e) "**umqhubi wethotho umdlalo obanjelwe endaweni yakhe**" kushiwo umqhubi wethotho onelayisensi egunyazwe esiFundazweni, ezweni noma ngaphandle kwaKwaZulu-Natali;

(f) "**isikhathi sokukhokhwa kwentela**" kushiwo inyanga;

(g) "**imithetho yethotho**" kushiwo imithetho esebenza kumqhubi wethotho ebandakanya, phakathi kokunye, imithetho yokubheja kanye nemithetho egunyaza ukubanjwa kwezimali ngaphandle kwentela yokubheja ngokuhlanganyela;

(h) "**isiKhwama soGuquko**" kushiwo siKhwama soGuquko esisungulwe ngokwesigaba 137(1) soMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010.".

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