



**NORTH WEST
NOORDWES**

EXTRAORDINARY • BUITENGEWOON

**PROVINCIAL GAZETTE
PROVINSIALE KOERANT**

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

PROVINCIAL NOTICE 240 OF 2018**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 Joy Nelson, 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.

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

Attention : Ms Phemelo Jood
Private Bag X15
MMABATHO
2735

Tel : 018-387 7820/1
Fax : 018 384 0287
Email Address: ljlekalake@nwpg.gov.za

Hand Delivery : NWDC Building
Cnr University Drive and Provident Streets
2nd Floor
MMABATHO

GENERAL EXPLANATORY NOTE:

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

____ Words underlined with a solid line indicated 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 73

2. Regulation 73 of the Regulations is amended by the substitution for sub-regulation (1) of the following sub-Regulation:

“(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 R6 million	6% taxable revenue
Exceed R6 million, but less than R10 million	R360 000.00 plus 8% of the amount above R6 million
Exceed R10 million, but less than R15 million	R680 000 plus 10% of the amount R10 000.00
Exceed R15 million	R1 180.00 plus 12% of the amount above R15 million

Amendment of Regulation 133

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

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

Amendment of Regulation 259

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

“259 the tax payable in terms of the Regulation 256 shall be calculated in respect of [totalizer] a totalizator conducted by the holder of a [totalizer] totalizator license

contemplated in section 56 of the act, at a rate of [6.5%] 7% of the gross takings of such totalizator.

Insertion of Regulation 259A

5. The following Regulation is inserted after Regulation 259 of the Regulations:

“259A The totalizator rate off percentage shall not be more than 25% of the gross takings.”

Amendment of Regulation 260

6. Regulation 270 of the Regulations is hereby amended by the substitution for Regulation 260 of the following Regulation:

“260 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.

Insertion of Regulation 260A

7. The following Regulation is inserted after Regulation 260 of the Regulations:

“260A The totalizator special permission rate off percentage shall not be more than 25% of the gross takings.”

Amendment of Regulation 277

8. Regulation 277 is amended by (a) the substitution of sub-paragraph (a) of the sub-paragraph.

“(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) the substitution of sub-paragraph (b) of the following:

Type of bet	Tax
Horse-racing	[6%] <u>6.5%</u>

Insertion of Regulation 277A

9. The following Regulation is inserted after Regulation 277 of the Regulations:

“277 The bookmaker operator profit margin shall not be more than 25% of the bets taken.”

Short title

10. The Regulations are called North West Gambling Amendment Regulations 2018, and shall come into operation on the date to be determined by the Member of the Executive Council.

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Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
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Also available at the **North-West Province**, Private Bag X2036, Mmabatho, 8681. Tel. (0140) 81-0121.