

***THE PROVINCE OF  
GAUTENG***



***DIE PROVINSIE VAN  
GAUTENG***

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**GENERAL NOTICES • ALGEMENE KENNISGEWINGS**

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**NOTICE 656 OF 2018****GAUTENG GAMBLING BOARD RULES IN TERMS OF SECTION 85 OF THE GAUTENG GAMBLING ACT, 1995 (ACT NO. 4 OF 1995)****CALL FOR COMMENTS ON THE DRAFT GAUTENG GAMBLING BOARD GUARANTEE RULES, 2018**

The Gauteng Gambling Board acting under Section 85 of the Gauteng Gambling Act, 1995 (Act No 4 of 1995), intends to make Guarantee Rules as set out in Schedule A.

Interested persons are hereby invited to submit comments on the Draft Guarantee Rules within 30 days from the date of publication of this notice to Mr Lucky Lukhwareni in any of the following methods:

(a) post to:

The Gauteng Gambling Board  
Private Bag X15  
BRAMLEY  
JOHANNESBURG  
2018

(b) hand to:

The Gauteng Gambling Board  
125 Corlett Drive  
Waverley Office Park  
Bramley  
JOHANNESBURG



(c) by e-mail to:

[LuckyI@ggb.org.za](mailto:LuckyI@ggb.org.za)



**MR MXOLISI ZWANE**  
**CHAIRPERSON**  
**GAUTENG GAMBLING BOARD**  
**DATE:**

## **SCHEDULE A**

### **GAUTENG GAMBLING BOARD RULES**

**In terms of section 85 of the Gauteng Gambling Act, (Act 4 of 1995), read with the Regulations promulgated with the Act, as amended, the Gauteng Gambling Board hereby makes the following Rules –**

### **GAUTENG GAMBLING BOARD GUARANTEE RULES**

#### **RULE 23 – GUARANTEES**

##### **Rule 23.010 - Definitions**

As used in these Rules, unless the context otherwise indicates –

“guarantees” means a formal assurance by the applicant or the holder of a licence in a form acceptable to the board in respect of potential liabilities relating to gambling debts and taxes required in terms of section 32 of the Act;

##### **Rule 23.020 – Application of Rules**

These Rules shall be applicable to licensees and applicants for licenses.

##### **Rule 23.030 - Applicability**

- (1) The guarantees shall be applicable to the following license applications:
  - (a) Casinos
  - (b) Bingo
  - (c) Route Operator
  - (d) Bookmaker
  - (e) Totalizator

##### **Rule 23.040 – Guarantee Format**

- (1) The guarantee shall be in the form of an original bank guarantee document.
- (2) In any other form acceptable to the board.

**Rule 23.050 – Calculation of guarantee****(1) Casino**

- (a) Obtain copy of projected revenue for the casino for the year.
- (b) Calculate 4 months' worth of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of gaming positions approved as per license issued.
- (d) Gaming machines are considered single seat and deemed a single gaming position.
- (e) Tables are considered 14 playing positions.
- (f) The casino will be required to provide this breakdown.
- (g) Based on the breakdown provided –
  - (i) calculate the total number of gaming machines to be made available and multiply by cost per gaming machine as contemplated in regulation 84(1)(a) of the Regulation to provide total cost for gaming machines.
  - (ii) calculate the total number of tables to be made available and multiply by cost per table as contemplated in regulation 84(1)a of the Regulation to provide total cost for tables.
- (h) The cumulative total comprising, the 4 months worth of potential tax revenue, the total cost for gaming machines and the total cost for tables must be provided as a guarantee for a casino.

**(2) Bingo**

- (a) Obtain copy of projected revenue for the Bingo for the year.
- (b) Calculate 4 months' worth of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of gaming positions approved as per license issued in terms of:
  - (i) Traditional Bingo Seats
  - (ii) Electronic Bingo Terminal (EBT)
- (d) The Bingo will be required to provide the following breakdown based on the breakdown provided –
  - (i) calculate the total number of traditional bingo seats to be made available and multiply by cost per seat as reflected in regulation 133(1) of the Gauteng Gambling Regulations to provide total cost for traditional bingo seats.
  - (ii) The cumulative total comprising, the 4 months' worth of potential tax revenue, the total cost for traditional bingo seats and the total cost for EBT's must be provided as a guarantee for a Bingo.

**(3) Route Operator/ Independent Site Owner (ISO)**

- (a) Obtain a copy of projected revenue for the Route Operator/ISO for the year.
- (b) Calculate 4 months of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of gaming positions approved as per Licence issued in terms of:
  - (i) Limited Payout Machine (LPM)
- (d) The Route Operator/ISO will be required to provide this breakdown (as per licence issued):
  - (i) calculate the total number of gaming machines to be made available and multiply by cost per gaming machine as contemplated in regulation 169(a) of Regulation to provide total cost for gaming machines.
- (e) The cumulative total comprising, the 4 months' worth of potential tax revenue and the total cost for LPM must be provided as a guarantee for a Route Operator/ISO.

**(4) Bookmakers**

- (a) Obtain copy of projected hold or total bet wagered for the Bookmaker for the year.
- (b) Calculate 5% of hold or total wager for a period of 4 months' worth of potential tax revenue at the current applicable tax rate;
- (c) The bookmaker will be required to provide this breakdown of maximum payout limit per Market Type:
  - (i) Horse Racing
  - (ii) Sports
  - (iii) Lucky Number
- (d) The cumulative total comprising, the 5% of 4 months' worth of hold or total bets wagered and the single maximum payout for each of the markets offered must be added together and provided as a guarantee for a Bookmaker.

**(5) Totalizator**

- (a) Obtain copy of projected revenue for the Totalizator for the year.
- (b) Calculate 4 months' worth of potential tax revenue at the current applicable tax rate.
- (c) Confirm the number of outlets licensed for the Totalizator.

- (d) Based on the number of licensed outlets provided –
  - (i) Multiply the total number of outlets by cost per outlet as reflected in Regulation 242(1) of the Regulations to provide total cost for outlets.
  - (ii) The cumulative total comprising, the 4 months' worth of potential tax revenue, the total cost for outlets must be provided as a guarantee for a Totalizator.

**Rule 23.060 – Review of assessment of guarantee**

- (1) The guarantee shall be reviewed in the following manner:
  - (a) The guarantee is required per licensee as per the calculation set out on Rule 15.060 above.
  - (b) The guarantees shall be reviewed annually by reviewing the necessary actual values from the previous financial year.
  - (c) An average monthly figure shall be calculated and applied to the "4 month" calculation as required.
  - (d) Where changes to the operating environment is considered and approved a recalculation of the guarantee will be required.

**Rule 23.070 – Additional or further guarantees**

- (1) The board may in terms of section 32(2) of the Act, if any circumstances come to its notice which increase the risks relating to the settlement by the holder of a licence of any liability contemplated in subsection (1)(b), require such holder to furnish guarantees other than or additional to any guarantee contemplated in that subsection, the calculation provided for herein is not limited and may be reviewed on its own case.



## NOTICE 657 OF 2018

**GAUTENG DEPARTMENT OF ECONOMIC DEVELOPMENT****GAUTENG GAMBLING ACT, 1995****(ACT NO. 4 OF 1995)****AMENDMENTS TO THE GAUTENG GAMBLING REGULATIONS, 1997**

The Member of the Executive Council responsible for Economic Development, Environment, Agriculture and Rural Development in the Province intends, in terms of section 84(c) of the Gauteng Gambling Act, 1995 (Act No. 4 of 1995), to make the Regulations set out in the Schedule. Interested persons or organisations are hereby invited to submit written comments or make written representation thereon.

Written comments or representations on the intended amendments to the Regulations may be submitted to Mr Lucky Lukhwareni within 30 days from the publication of this notice in any of the following methods:

- (a) post to:  
Private Bag x15  
Bramley  
2018
- (b) hand to:  
125 Corlett Drive  
Bramley  
Johannesburg

(c) fax to:  
011 581 4903

(d) email to:  
[info@ggb.org.za](mailto:info@ggb.org.za)



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**MR LEBOGANG MAILE (MPL)**  
**MEMBER OF EXECUTIVE COUNCIL**  
**ECONOMIC DEVELOPMENT, ENVIRONMENT, AGRICULTURE**  
**AND RURAL DEVELOPMENT**  
**DATE: 10/05/2018**

## SCHEDULE

## GENERAL EXPLANATORY NOTE:

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

       Words underlined indicate insertions in existing enactments.

## Amendment of regulation 85 of Regulations 1997

1. Regulation 85 of the Gauteng Gambling Regulations, 1997 (General Notice 570 of 1997) (hereinafter referred to as the "Regulations"), is hereby amended by the substitution for sub-regulation (1) of the following sub-regulation:

"(1) The gaming tax payable in terms of section 61 of the Act [,] shall be paid [at the rate of nine per cent of the licensee's gross gaming revenue.] in accordance with the following table:

	<u>Gross Gaming Revenue</u>	<u>Tax Rate</u>
	<u>where the gross gaming revenue in the taxable period is—</u>	<u>Weekly effective tax rate in respect of casino operator licence—</u>
1.	<u>less than R300 million.</u>	<u>8% of the gross gaming revenue.</u>
2.	<u>more than R300 million but less than R600 million.</u>	<u>R24 million annually plus weekly effective tax rate of 12% on the amount by which the gross gaming revenue exceeds R300 million per annum.</u>
3.	<u>more than R600 million.</u>	<u>R69 million annually plus weekly effective tax rate of 15% on the amount by which the gross gaming revenue exceeds R600 million per annum.</u>

## Short title and commencement

2. These Regulations are called the Gauteng Gambling Amendment Regulations, 2018.

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