



LIMPOPO PROVINCE
LIMPOPO PROVINSIE
XIFUNDZANKULU XA LIMPOPO
PROFENSE YA LIMPOPO
VUNDU LA LIMPOPO
IPHROVI NSI YELIMPOPO

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(Yo redzhistariwa sa Nyusiphepha)

POLOKWANE,

Vol. 20

Extraordinary

Ku katsa na Tigazete to
Hlawuleka hinkwato

27 AUGUST 2013

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27 MHAWURI 2013

27 AGOSTOSE 2013

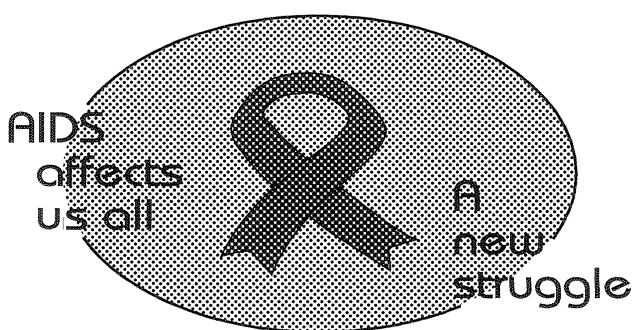
27 THANGULE 2013

No. 2242

Buitengewoon

Hu tshi katelwa na
Gazethe dza Nyingo

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AIDS

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DEPARTMENT OF HEALTH

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CONTENTS • INHOUD

No.		Page No.	Gazette No.
GENERAL NOTICE • ALGEMENE KENNISGEWING			
336	Limpopo Province Gambling Act (4/1996): Limpopo Betting Amendment Regulations, 2013	3	2242
336	Limpopo Provincie Dobbelwet (4/1996): Limpopo Wedsyfers Regulasies, 2013.....	15	2242

GENERAL NOTICE ALGEMENE KENNISGEWING

NOTICE 336 OF 2013

LIMPOPO
DEPARTMENT OF ECONOMIC DEVELOPMENT,
ENVIRONMENT AND TOURISM

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996) LIMPOPO BETTING AMENDMENT REGULATIONS, 2013

The draft Regulations set out in the Schedule are hereby published for public comment in terms of section 88 of the Limpopo Province Gambling Act, 1996.

Any person or organisation wishing to comment on the said document may do so in writing, before 12 September 2013, with:

The Head of Department
Department of Economic Development,
Environment and Tourism
Private Bag X9484
POLOKWANE
0700

FOR ATTENTION: Mr Deon Pelser
Tel: (015) 295 5740 /0836259992
pelserDP@ledet.gov.za

LIMPOPO PROVINCIAL ADMINISTRATION**DEPARTMENT OF ECONOMIC DEVELOPMENT, ENVIRONMENT
AND TOURISM**

**LIMPOPO PROVINCE GAMBLING ACT, 1996
(ACT NO.4 OF 1996)**

LIMPOPO BETTING REGULATIONS, 2013

The Member of the Executive Council has, in terms of section 88 of the Limpopo Province Gambling Act, 1996 (Act No. 4 of 1996), amended the Limpopo Betting Regulations that were published in *Government Gazette* 1977 Notice No.255 of 9 September 2011, as set out in the Schedule.

SCHEDULE**1. Definitions and Interpretation**

In these Regulations "the Regulations" means the regulations published under Government Notice No.255 dated 9 September 2011.

2. Amendment of regulation 1

Regulation 1 of the Regulations is hereby amended by the substitution for the definition "gross revenue" of the following definition:

"**gross betting revenue**" means hold minus take-out;".

3. Amendment of regulation 4

The following Annexure is hereby substituted for Annexure A of the Regulations:

"ANNEXURE A

LIMPOPO GAMBLING BOARD

APPLICATION FEES FOR KEY EMPLOYEE

Page 1 of 11

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 4(2)

APPLICATION FEE KEY EMPLOYEE	AMOUNT
TOTALISATOR	R2,120.00
BOOKMAKER	R2,120.00
BOOKMAKER / TOTALISATOR	R445.00
APPLICATION FEE KEY EMPLOYEE CLERK	

".

4. Amendment of regulation 14

The following Annexure is hereby substituted for Annexure B of the Regulations:

“ANNEXURE B

LIMPOPO GAMBLING BOARD

TOTALISATOR AND BOOKMAKER LICENCE**APPLICATION FEE**

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 14(1)

TOTALISATOR LICENCE APPLICATION FEE	R87, 980.00
FOR EACH TOTALISATOR SITE OUTLET	R8,798.00
TRANSFER OF TOTALISATOR SITE LICENCE	R8,798.00
TOTALISATOR AGENCY SITE LICENCE	R8,798.00
TOTALISATOR TRANSFER OF AGENCY LICENCE	R8,798.00
BOOKMAKER LICENCE APPLICATION	R87 980.00

FOR EACH BOOKMAKER SITE OUTLET	R8,798.00
TRANSFER OF SITE LICENCE BOOKMAKER	R8,798.00

"

5. Amendment of regulation 15 of the Regulations

The following Annexures are hereby substituted for Annexures C, D and E of the Regulations:

"ANNEXURE C

LIMPOPO GAMBLING BOARD

TOTALISATOR LICENCE FEE

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 15(1)

TOTALISATOR ANNUAL LICENCE FEE	R110,000.00
FOR EACH SITE OUTLET ANNUAL FEE	R10,000.00
TOTALISATOR AGENCY ANNUAL LICENCE FEE	R10,000.00

ANNEXURE D

LIMPOPO GAMBLING BOARD

BOOKMAKER LICENCE FEE

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 15(2)

BOOKMAKER ANNUAL LICENCE FEE	R8,798.00
FOR EACH SITE OUTLET	R885.00

ANNEXURE E

LIMPOPO GAMBLING BOARD

KEY EMPLOYEE LICENCE FEE

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 15(3)

Annual key employee licence fee is R1, 500.00".

6. Amendment of regulation 16 of the Regulations

The following Annexures is hereby substituted for Annexures F and G of the Regulations:

"ANNEXURE F

LIMPOPO GAMBLING BOARD

TOTALISATOR LEVY

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 16(1)**7% of the gross betting revenue of totalisator****ANNEXURE G**

LIMPOPO GAMBLING BOARD

TOTALISATOR SPECIAL LICENCE**LEVY**

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 16(2)**7% of the gross betting revenue of totalisator**

7. Amendment of Regulation 18

Regulation 18 is hereby amended by the substitution for sub-regulation 18(1) of the following sub-regulation:

- "18(1) A totalisator must pay a twelve percent levy on takings which remain undistributed for the reason that—
- (a) a fractional part of ten cents was not declared by the totalisator as a dividend payable to punters; or
 - (b) the ticket that would entitle the holder thereof to a refund was not claimed by the holder.".

8. Amendment of Regulation 19

Regulation 19 is hereby amended by the—

- (a) substitution for regulation 19 of the following regulation:
 - "(1) A bookmaker holding a licence issued in terms of section 34C of the Act, must pay to the Board a weekly levy, as determined in Annexure H, not later than Wednesday of each week, or if any Wednesday is a public holiday, not later than the next working day.
 - (2) A bookmaker must, within seven days after a particular event or betting contingency—
 - (a) submit to the Board a return in the format of Form 6; and
 - (b) pay in terms of sub-regulation (1) the levy due to the Board.
 - (3) A bookmaker is, in respect of any particular event or betting contingency, not required to pay to the Board a greater amount in respect of a levy referred to in section 54(1)(a) of the Act than the amount which would have been payable if the total levy payable were calculated upon a sum arrived at by deducting from the total punters' winnings on bets accepted by the bookmaker in respect of that event or betting contingency, the punters' winnings on bets placed on that event or contingency—
 - (a) with a licenced bookmaker carrying on business in the province whose take-out percentage is equal to that of Limpopo; or
 - (b) on a licensed totalisator in the Republic of South Africa:

Provided that the amount must not exceed the total punters' winnings on bets accepted by the bookmaker in respect of that betting contingency.

- (4) In these regulations—
- (a) winnings are determined by deducting from the total amount payable, the amount staked for that particular bet; and
 - (b) a bet that includes an element relating to horseracing is regarded as a horseracing bet.
- (5) If in a tax period the amount of gross betting revenue is less than zero, the bookmaker may deduct the gross betting loss in the subsequent tax periods, limited to a maximum of four tax periods, and set off against the gross betting revenue realised in the subsequent tax periods.”;
- (b) substitution for Annexure H of the Regulations for the following Annexure:

"ANNEXURE H
LIMPOPO GAMBLING BOARD

BOOKMAKERS LEVY

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO. 4 OF 1996)

Regulation 19(1)

Sporting event (excluding horseracing): 6½ of the gross betting revenue of Bookmaker
Horseracing: 6% of punters winnings

";

- (c) substitution of Forms 5 and 6 of the Regulations for the following Forms:

FORM 5

LIMPOPO GAMBLING BOARD

TOTALISATOR RETURN

WEEKLY LEVY RETURN

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO. 4 OF 1996)

Regulation 16(4)

DATE	1 Hold/ Turnover	2 DIVIDENDS	3 TAKE OUT	4 LEVY (Column 3x7%)
TOTAL LEVIES TO THE BOARD				

NOTES:

- a) Hold in respect of an event or contingency means the total of all punters stakes in bets laid by the Totalisator in respect of such contingency or event.
- b) Take out in respect of an event or contingency means the total amounts retained by the Totalisator after deducting, from hold, all allowable deductions in terms of these Regulations.

FORM 6

LIMPOPO GAMBLING BOARD

BOOKMAKERS RETURN

WEEKLY LEVY RETURN

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO. 4 OF 1996)

Regulation 19(2)**RETURN A: BETTING DETAILS**

NAME OF BOOKMAKER						
LEVY PERIOD						
1	2	3	4	5	6	7
CLASSIFICATION OF EVENT	HOLD IN RESPECT OF RACE	ADJUSTMENT IN RESPECT OF RACE	ADJUSTED HOLD IN RESPECT OF RACE	TOTAL OF PUNTERS' STAKES IN BETS (COLUMNS 2-3)	TAKE-OUT ON BETS LAID AND LOST IN RESPECT OF RACE	PUNTERS' WINNINGS (COLUMNS 6-5-3)
R	R	R	R	R	R	R
TOTAL FOR VAT PURPOSES						
ADJUST LAY-OFF BETS						
- IN EXCESS OF LIABILITY						
- OUT OF COUNTRY						
TOTAL FOR BETTING LEVIES						

A. TAX PAYABLE: R

(Tax payable at 6.5% of column 7)

B. ADJUSTMENT R**C. HORSE RACING BETTING TOTAL (A+B)** R**D. SPORT BETTING TOTAL (FROM RETURN B)** R**TOTAL PAYABLE TO THE BOARD (C+D)** R _____**NOTES:**

- a) Hold in respect of an event or contingency means the total of all punters stakes in bets laid by a bookmaker in respect of such contingency or event, less the total stakes of all take back bets placed by the bookmaker on such events or contingency.
- b) Take out in respect of an event or contingency means the total amounts paid by the bookmaker to winning punters in respect of that event or contingency less all amounts received by such bookmaker in respect of take back bets placed by him on such an event or contingency.

RETURN B: SPORT BETTING DETAILS

NAME OF BOOKMAKER						
LEVY PERIOD						
1	2	3	4	5	6	7
CLASSIFICATION OF EVENT	HOLD IN RESPECT OF EVENT	ADJUSTMENT IN RESPECT OF EVENT	ADJUSTED HOLD IN RESPECT OF EVENT (COLUMNS 2-3)	TOTAL PUNTERS' STAKES IN BETS LAID AND LOST IN RESPECT OF EVENT	TAKE-OUT ON BETS LAID AND LOST IN RESPECT OF EVENT	PUNTERS' Winnings (COLUMNS 6-5-3)
	R	R	R	R	R	R
TOTAL FOR VAT PURPOSES						
ADJUST LAY-OFF BETS						
- IN EXCESS OF LIABILITY						
- OUT OF COUNTRY						
TOTAL FOR BETTING LEVIES						

→ HOLD MINUS TAKE-OUT = GROSS BETTING REVENUE ←

GROSS BETTING REVENUE (A):

R

ADJUSTMENT GROSS BETTING REVENUE (B):

R

TOTAL ADJUSTED GROSS BETTING REVENUE (A + B):

R

LEVIES PAYABLE ON SPORT AND OTHER EVENTS/CONTINGENCIES:

1. LEVIES PAYABLE: R

(Levies payable at 6.5% of Gross Betting Revenue (A)

2. LEVIES PAYABLE - ADJUSTMENT R

(Levies payable at 6.5% of Gross Betting Revenue (B)

3. SPORTS BETTING TOTAL TO BOARD (1+2) R _____

NOTES:

a) Hold in respect of an event or contingency means the total of all punters stakes in bets laid by a bookmaker in respect of such contingency or event, less the total stakes of all take back bets placed by the bookmaker on such events or contingency.

b) Take out in respect of an event or contingency means the total amounts paid by the bookmaker to winning punters in respect of that event or contingency less all amounts received by such bookmaker in respect of take back bets placed by him on such an event or contingency.

9. Amendment of Regulation 26

Regulation 26 is hereby amended by the substitution for sub regulation 26(1) of the following sub regulation:

"A person referred to in section 40(2) of the Act, procuring a financial interest of five percent or more in the business of a totalisator or bookmaker, must apply to the Board for consent to hold such an interest and must pay the levy determined in Annexure I.".

10. Insertion of Annexure

The following Annexure must be inserted in the Regulations after Annexure H:

"ANNEXURE I
LIMPOPO GAMBLING BOARD

PROCUREMENT OF INTEREST IN THE BUSINESS OF TOTALISATOR AGENCY OR BOOKMAKER

LIMPOPO PROVINCE GAMBLING ACT, 1996 (ACT NO.4 OF 1996)

Regulation 26(1)

Consent for procurement of interest in the business of a totalisator agency or bookmaker must be paid according to the table hereunder:

Percentage procured	Percentage payable	Amount
100%	100% of R87,980.00	R87,980.00
80-90%	85% of R87,980.00	R74,783.00
60-79%	60% of R87,980.00	R52,788.00
30-59%	30% of R87,980.00	R26,394.00
0-29%	20% of R87,980.00	R17,596.00

"

KENNISGEWING 336 VAN 2013**LIMPOPO PROVINSIALE ADMINISTRASIE****DEPARTEMENT VAN EKONOMIESE ONTWIKKELING, OMGEWING****TOURISM EN TOERISME**

LIMPOPO PROVINCE GAMBLING ACT, 1996 PROVINSIE DOBBELWET, 1996

(WET 4 VAN 1996.)

LIMPOPO WEDSYFERS REGULATIONS, 2013

Die Lid van die Uitvoerende Raad het, in terme van artikel 88 van die Limpopo Provincie Dobbelwet, 1996 (Ac t No 4 van 1996), gewysig die Limpopo Weddery Regulasies wat in die *Staatskoerant 1977 No 255* gepubliseer is, van 9 September 2011, soos uiteengesit in die Bylae.

SCHEDULE BYLAE**1. Definisies en interpretasie**

In hierdie regulasies beteken "die Regulasies" die regulasies gepubliseer by Goewermentskennisgewing No 255 dated gedateer 9 September 2011.

2. Wysiging van regulasie 1

Regulasie 1 van die Regulasies word hierby gewysig deur die vervanging van die omskrywing "bruto inkomste" deur die volgende omskrywing te vervang:

"**Bruto inkomste verbintenis**" beteken hou minus neem-out;".

3. Wysiging van regulasie 4

Die volgende Aanhangsel word hiermee vervang Bylae A van die Regulasies:

"BYLAE A"

LIMPOPO DOBBELRAAD

GELDE VIR AANSOEK VIR SLEUTELWERKNEMERSLISENSIE

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulasie 4 (2)

AANSOEKGELD SLEUTELWERKNEMERSLISENSIE	BEDRAG
TOTAL IS OF	R 2120 .00
BEROEPSWEDDER	R 2120. 00
BEROEPSWEDDER / TOTALISATOR AANSOEKGELD	R4 45 0,00
SLEUTELWERKNEMERSLISENSIE KLERK	

4. Wysiging van regulasie 14

Die volgende Aanhangsel word hiermee vervang deur Bylae B van die Regulasies:

"BYLAE B"

LIMPOPO DOBBELRAAD

TOTALISATOR EN BOEKMAKERSLISENSIE**AANSOEKGELD**

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 199 6)

Regulation 14(1) Regulasie 14 (1)

TOTALISATOR LISENSIE AANSOEKGELD	R87, 980 0,00
VIR ELKE TOTALISATOR SITE OUTLET	R8, 798 0,00
LICENCE OORDRAG VAN TOTALISATOR SIBW LISENSIE	R8, 798.00
TOTALISATOR AGENTS KAP SIBW LISENSIE	R8, 798.00
TOTALISATOR OORDRAG VAN AGENTS KAP LISENSIE	R8, 798.00
BOEKMAKERSLISENSIE AANSOEK	R87 980 0,00
VIR ELKE BEROEPSWEDDER SIBW OUTLET	R8, 798 0,00
OORDRAG VAN SITE LISENSIE BEROEPSWEDDER	R8, 798.00

5. Wysiging van regulasie 15 van die Regulasies

Die volgende bylae is hierby deur bylae s C, D en E van die Regulasies:

"BYLAE C"

LIMPOPO DOBBELRAAD

TOTALISATOR LISENSIEGELDE

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulation 15(1) Regulasie 15 (1)

TOTALISATOR JAARLIKSE LISENSIEGELDE	R110, 000 0,00
VIR ELKE SITE OUTLET JAARLIKSE BEDRAG	R10, 000 0,00
TOTALISATOR AGENTSKAP JAARLIKSE LISENSIEGELDE	R10, 000.00

ANNEXURE D BYLAE D

LIMPOPO DOBBELRAAD

BOEKMAKERSLISENSIE FOOI

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulation 15(2) Regulasie 15 (2)

BEROEPSWEDDER JAARLIKSE LISENSIEGELDE	R8, 798 0,00
VIR ELKE SITE OUTLET	R885 0,00

BYLAE E

LIMPOPO DOBBELRAAD

SLEUTELWERKNEMERSLISENSIE LISENSIEGELDE

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulation 15(3) Regulasie 15 (3)

Jaarlikse k ey werknemer lisensie fooi is R1, 500.00 ".

6. Wysiging van regulasie 16 van die regulasie

Die volgende bylae s word hierby deur die bylae s F en G van die Regulasies:

"BYLAE F"

LIMPOPO DOBBELRAAD

TOTALISATOR HEFFING

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulation 16(1) Regulasie 16 (1)

7% van die bruto inkomste van die verbintenis totalisator

BYLAE G

LIMPOPO DOBBELRAAD

TOTALISATOR SPESIALE LISENSIE

HEFFING

LIMPOPO) PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulation 16(2) Regulasie 16 (2)

7% van die bruto inkomste van die verbintenis totalisator

7. Wysiging van Regulasie 18

Regulasie 18 word hiermee gewysig deur die vervanging van sub - regulasie 18 (1) van die volgende sub - regulasie:

"18(1) 'N Totalisator moet 'n twaalf persent heffing op die verbintenis wat vir die rede dat onverdeelde bly—

- (a) 'n breukdeel van tien sent is nie verklaar deur die totalisator as 'n dividend

- betaalbaar aan beleggers, of
- (b) die kaartjie wat die houer daarvan geregtig op 'n terugbetaling nie geëis is deur die houer. ".

8. Wysiging van Regulasie 19

Regulasie 19 word hiermee gewysig deur die—

- (a) vervanging van regulasie 19 deur die volgende regulasie:
- (1) 'N beroepswedder wat 'n lisensie uitgereik ingevolge artikel 34C van die Wet, moet betaal aan die Raad 'n weeklikse heffing, soos bepaal in Bylaag H, nie later as Woensdag van elke week nie, of indien enige Woensdag 'n openbare vakansiedag, nie later as die volgende werksdag.
- (2) 'N Beroepswedder moet, binne sewe dae na 'n spesifieke gebeurtenis of gebeurlikheid verbintenis—
- (a) aan die Raad terugkeer in die formaat van Vorm 6; en
- (b) betaal in terme van sub-regulasie (1) van die heffing te danke aan die Raad.
- (3) 'N Beroepswedder is, ten opsigte van 'n bepaalde gebeurtenis of gebeurlikheid verbintenis, nie nodig om te betaal aan die Raad 'n groter bedrag ten opsigte van 'n heffing bedoel in artikel 54 (1) (a) van die Wet as die bedrag wat betaalbaar sou gewees het betaalbaar wees indien die totale heffing betaalbaar is bereken op 'n bedrag wat verkry word deur van die totale punters 'wengeld op weddenskappe aanvaar deur die beroepswedder ten opsigte van daardie voorraand of weddery gebeurlikheidsplanne, die punters wengeld op weddenskappe geplaas op die gebeurtenis of gebeurlikheid —

- (a) met 'n gelisensieerde beroepswedder besigheid bedryf in die provinsie wie se take-out persentasie is gelyk aan dié van Limpopo; of
- (b) op 'n gelisensieerde totalisator in die Republiek van Suid-Afrika:

Met dien verstande dat die bedrag moet nie meer as die totale punters 'wengeld op weddenschappe aanvaar deur die beroepswedder ten opsigte van daardie verbintenis gebeurlikheid.

- (4) In hierdie regulasies—
 - (a) and wengeld word bepaal deur die aftrekking van die totale bedrag betaalbaar, die bedrag wat vir die besondere verbintenis en
 - (b) 'n weddenschap wat insluit 'n element met betrekking tot perdewedren word beskou as 'n perdewedren verbintenis.
- (5) As in 'n belasting tydperk die bedrag van die bruto verbintenis inkomste is minder as nul is, kan die beroepswedder die bruto verbintenis verlies in die daaropvolgende belasting tydperke, beperk tot 'n maksimum van vier belastingtydperke aftrek, en verreken teen die bruto verbintenis inkomste gerealiseer in die daaropvolgende belasting tydperke";;
- (b) substitut vir Bylae H van die Regulasies vir die volgende bylae:

"BYLAE H"

LIMPOPO DOBBELRAAD

BEROEPSWEDDERS HEFFING

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)

Regulation 19(1) Regulasie 19 (1)

Sportgebeurtenis (uitgesluit perdewedren): 6 ½ van die bruto inkomste verbintenis van beroepswedder
Perdewedrenne: 6% van die beleggers wengeld

(c) vervanging van Vorms 5 en 6 van die Regulasies vir die volgende vorms:

VORM 5

LIMPOPO DOBBELRAAD
TOTALISATOR OPGawe
WEEKLIKSE HEFFINGOPGAWEVORMS
LIMPOPO PROVINSIE DOBBELWET, 1996 (WET 4 VAN 1996.)
Regulasie 16 (4)

DATUM	1 Hou / omset	2 DIVIDENDE	3 Neem uit	4 Heffing (Kolom 3x7%)
TOTAAL HEFFINGS DIE DIREKSIE				

NOTAS:

- a) Hou ten opsigte van 'n gebeurtenis of gebeurlikheid beteken dat die totale van alle beleggers belang in verbintenis wat deur die Totalisator ten opsigte van so 'n gebeurlikheid of gebeurtenis.
- b) Neem uit ten opsigte van 'n gebeurtenis of gebeurlikheid beteken dat die totale bedrae behou deur die Totalisator na aftrekking van hou, al toelaatbare aftrekkings in terme van hierdie Regulasies.

VORM 6

LIMPOPO DOBBELRAAD

BEROEPSWEDDERS TERUG

WEEKLIKSE HEFFINGOPGAWE VORMS

LIMPOPO PROVINSIE DOBBELWET, 1996 (WET 4 VAN 1996.)

Regulasie 19 (2)

TERUG A: WEDSYFERS BESONDERHEDE

NAAM VAN BEROEPSWEDDER						
HEFFING TYDPERK						
1	2	3	4	5	6	7
KLASIFIKASIE VAN DIE GEBEURTENIS	HOU IN OPSIGTE VAN DIE GEBEURTENIS	AANPASSING IN RESPEK VAN DIE GEBEURTENIS	AANGEPASTE HOU IN RESPEK VAN DIE GEBEURTENIS (KOLOMME 2-3)	TOTAAL BELEGGERS SE BELANG IN BETS GELEGDE EN VERLORE TEN OPSIGTE VAN DIE GEBEURTENIS	NEEM-OUT OP WEDDENSKAPPE GELEGDE AND LO ST IN RESPECT EN KYK ST TEN OPSIGTE VAN DIE GEBEURTENIS	PUNTERS WENGELD KOLOMME 6-5-3)
R	R	R	R	R	R	R
TOTAAL VIR BTW-DOELEINDES						
PAS LÈ-OFF BETS						
- VAN MEER AANSPREEKLIKHEID						
- UIT VAN DIE LAND						
TOTAAL VIR WEDSYFERS HEFFINGS						

A. BELASTING:

R

(Belasting betaalbaar op 6,5% van die kolom 7)

B. AANPASSING

R

C. Horse Racing WEDSYFERS TOTAAL (A + B)

R

D. SPORT WEDSYFERS TOTAAL (van vergoeding B)

R

TOTAL aan die Raad betaalbaar (C + D)

R _____

TERUG B: SPORT WEDSYFERS BESONDERHEDE

NAAM VAN BEROEPSWEDDER						
HEFFING TYDPERK						
1	2	3	4	5	6	7
KLASIFIKASIE VAN DIE GEBEURTENIS	HOU IN OPSIGTE VAN DIE GEBEURTENIS	AANPASSING IN RESPEK VAN DIE GEBEURTENIS	AANGEPASTE HOU IN RESPEK VAN DIE GEBEURTENIS (KOLOMME 2-3)	TOTAAL BELEGGERS SE BELANG IN BETS GELEGDE EN VERLORE TEN OPSIGTE VAN DIE GEBEURTENIS	NEEM-OUT OP WEDDENSKAPPE GELEGDE AND LO ST IN RESPECT EN KYK ST TEN OPSIGTE VAN DIE GEBEURTENIS	PUNTERS WENGELD KOLOMME 6-5-3)
R	R	R	R	R	R	R
TOTAAL VIR BTW- DOELEINDES						
PAS LÊ-OFF BETS						
- VAN MEER AANSPREEKLIKHEID						
- UIT VAN DIE LAND						
TOTAAL VIR WEDSYFERS HEFFINGS						

→ HOU MINUS NEEM-UIT = BRUTO INKOMSTE WEDSYFERS ←

BRUTO INKOMSTE WEDSYFERS (A): R _____
 AANPASSING BRUTO WEDSYFERS INKOMSTE (B): R _____
 TOTAAL AANGEPASTE BRUTO WEDSYFERS INKOMSTE (A + B): R _____

BETAALBAAR OP SPORT EN ANDER GELEENTHEDE / VOORWAARDELIKE:

1. Heffings betaalbaar: R

(Heffings betaalbaar op 6,5% van die Bruto Betting Inkomstediens (A)

2. Heffings betaalbaar – AANPASSING R

(Heffings betaalbaar op 6,5% van die Bruto Betting Inkomstediens (B)

3. Sport verbintenis TOTAAL om aan boord (1 2) R _____

NOTAS:

- a) Hou ten opsigte van 'n gebeurtenis of gebeurlikheid beteken dat die totale van alle beleggers belang in verbintenis gelê is deur 'n beroepswedder ten opsigte van so 'n gebeurlikheid of gebeurtenis, minus die totale verbintenis van alle terugneem verbintenis geplaas deur die beroepswedder op sodanige gebeure of gebeurlikheid.

- b) Neem uit ten opsigte van 'n gebeurtenis of gebeurlikheid beteken dat die totale bedrae wat deur die beroepswedder te wen beleggers ten opsigte van daardie gebeurtenis of gebeurlikheid minder alle bedrae wat deur sodanige beroepswedder ten opsigte van terug te neem verbintenis geplaas deur hom op so 'n gebeurtenis of gebeurlikheid.

9. Wysiging van Regulasie 26

Regulasie 26 word hiermee gewysig deur die vervanging van subregulasie 26 (1) van die volgende subregulasie:

'N persoon bedoel in artikel 40 (2) van die Wet, die verkryging van 'n geldelike belang van vyf persent of meer in die besigheid van 'n totalisator of boekmaker, moet aansoek doen by die Raad om toestemming so 'n belang te hou en moet die heffing betaal bepaal in aanhangsel I.

10. Invoeging van Aanhangsel

Die volgende bylae ingevoeg moet word in die Regulasies na Bylaag H:

AANHANGSEL I**LIMPOPO DOBBELRAAD****VERKRYGING VAN BELANG IN DIE BESIGHEID VAN TOTALISATOR AGENTSKAP OF
BEROEPSWEDDER****LIMPOPO PROVINSIE DOBBELWET, 1996 (WET NO.4 VAN 1996)****Regulation 26(1) Regulasie 26 (1)**

Toestemming vir verkryging van belang in die besigheid van 'n totalisator agentskap of bookmaker betaal moet word volgens die tabel hieronder:

Persentasie verkry	Persentasie betaalbaar	Bedrag
100%	100% van R87,980.00	R87, 980 0,00
80-90%	85% van R87, 980.00	R74, 783 0,00
60-79%	60% van R87, 980.00	R52, 788 0,00
30-59%	30% van R87, 980.00	R26, 394 0,00
0-29%	20% van R87, 980.00	R17, 596 0,00

NOTICE 336 OF 2013**PUŠOTAOLO YA PROBENSE YA LIMPOPO****KGORO YA TLHABOLLO YA EKONOMI, TIKOLOGO LE BOETI**

MOLAO WA GO KEMPOLLA WA KGORO YA LIMPOPO, 1996
(MOLAO WA 4 WA 1996)

MOLAOTAOLE WA GO PETŠHA WA LIMPOPO, 2013

Molekgotlaphethiši, go ya ka karolo 88 ya Molao wa go Kempola wa Probense ya Limpopo, 1996 (Molao wa 4 wa 1996), o fetošitše Molaotaolo wa go Petšha woo o phatlaladitšwego ka Kuranteng ya Mmušo 1977 Temošo ya 255 ya 9 Lewedi 2011, bjalo ka ge e beilwe ka Lenaneong.

LENANEO**1. Ditlhalošo le Diphetolelo**

Mo Melaotaolong “Melaotaolo” e ra Melaotaolo yeo e gatišitšwego ka fase ga Tsebišo ya Mmušo ya 255 ya letštšikgwedi la Lewedi 2011.

2. Phetošo ya Molaotaolo 1

Molaotaolo 1 wa Melaotaolo o fetošitšwe ka go bea legatong tlhalošo ya “tšhelete ya moputsomoka” go tlhalošo ye e latelago:

“Tšhelete ya moputsomoka ya go petšha” e ra tšhelete yeo o e swerego ge o ntšha ye e ntšhwago;

3. Phetošo ya Molaotaolo 4

Semomaretšwa se se latelago se emetše Semomaretšwa A sa Melaotaolo

SEMOMARETŠWA A

BOTO YA GO KEMPOLA YA LIMPOPO

DIKGOPELO TŠA MAŠELENG A BAŠOMI BA BOHLOKWA

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 4(2)

KGOPELO YA MAŠELENG A BAŠOMI BA BOHLOKWA	TEFO
MOPUTSADIPETŠHO	R2,120.00
MOHLOPHADIPUTSO	R2,120.00
MOHLOPHADIPUTSO / MOPUTSADIPETŠHO KGOPELO YA MAPALANE WA BAŠOMI BA BOHLOKWA	R445.00

".

4. Peakanyolefsa la Molaotaolo 14

Semomaretšwa se se latelago se emelwa ke Semomaretšwa B sa Melaotaolo:

“SEMOMARETŠWA B

BOTO YA GO KEMPOLA YA LIMPOPO

TŠHELETE YA KGOPELO YA LAESENSE YA MOPUTSADIPETŠHO LE MOHLOPHADIPUTSO

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 14(1)

TŠHELETE YA KGOPELO YA LAESENSE YA MOPUTSADIPETŠHO	R87, 980.00
GO MOPUTSADIPETŠHO YO MONGWE LE YO MONGWE WA SETSHA SA KA NTLE	R8,798.00
NEELETŠANO YA LAESENSE YA SETSHA SA MOPUTSADIPETŠHO	R8,798.00
LAESENTSHE YA SETŠHA SA MOEMEDI WA MOPUTSADIPETŠHO	R8,798.00
NEELETŠANO YA LAESENTSHE YA MOEMEDI WA MOPUTSADIPETŠHO	R8,798.00

letlakala 2 la 11

KGOPELO YA LAESENTSHE YA MOHLOPHADIPUTSO	R87 980.00
YA MOHLOPHADIPUTSO WA SETSHA SA NTLE	R8,798.00
NEELETŠANO YA LAESENSE YA SETSHA SA MOHLOPHADIPUTSO	R8,798.00

"

5. Phetošo ya Molaotaolo 15 ya Melaotaolo

Dimomaretšwa tše di latelago di emetše Dimomaretšwa C, D, le E tša Melaotaolo

" SEMOMARETŠWA C
BOTO YA GO KEMPOLA YA LIMPOPO

LAESENSE YA MOPUTSADIPETŠHO

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 15(1)

TŠHELETE YA LAESENSE YA MOPUTSADIPETŠHO YA NGWAGA	R110,000.00
TŠHELETE YA NGWAGA YA SETSHA KA SE TEE	R10,000.00
TŠHELETE YA LAESENSE YA NGWAGA YA MOEMEDI WA MOPUTSADIPETŠHO	R10,000.00

SEMOMARETŠWA D
BOTO YA GO KEMPOLA YA LIMPOPO

TŠHELETE YA LAESENSE YA MOHLOPHADIPUTSO

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996

(MOLAO WA 4 WA 1996)

Molaotaolo 15(2)

letlakala 3 la 11

TŠHELETE YA NGWAGA YA	R8,798.00
LAESENSE YA MOHLOPHADIPUTSO	
YA SETSHA SA KA NTLE KA SE TEE	R885.00

SEMOMARETŠWA E
BOTO YA GO KEMPOLA YA LIMPOPO

TEFO YA LAESENSE YA MOŠOMI YO BOHLOKWA

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 15(3)

Tšhelete ya ngwaga ya laesense ya bašomi ba bohlokwa ke R1, 500.00

6. Phetošo ya Molaotaolo 16 ya Melaotaolo

Dimomaretšwa tše di latelago di emetše Dimomaretšwa F le G tša Melaotaolo:

“SEMOMARETŠWA F
BOTO YA GO KEMPOLA WA LIMPOPO

LEKGETHO LA MOPUTSADIPETŠHO

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 16(1)

7% ya moputsomoka wa go petšha wa Moputsadipetšho

SEMOMARETŠWA G
BOTO YA GO KEMPOLA YA LIMPOPO

LAESENSE YA GO IKGETHA YA MOPUTSADIPETŠHO
LEKGETHO

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

letlakala 4 la 11

Molaotaolo 16(2)

7% ya moputsomoka wa go petšha wa Moputsadipetšho

”.

7. Phetošo ya Molaotaolo 18

Molaotaolo 18 o fetošitšwe ka go engwa legatong ke Molawanataolo 18(1) wa Molawanataolo wo o latelago

“18(1) Moputsadipetšho o swanetše go lefela diphesente tše lesomepedi tša ditefelo tše di sego tša abja ka mabaka a go re:-

- (a) karolo ye nnegwe ya disente tše lesome ga se ya netefatšwa ke Moputsadipetšho bjalo ka dikabo/ diputso tše di swanetšego go lefelwa bašomiši/bareki/ bapetšhi; goba
- (b) thekethe yeo e nyaka gore mong wa yona a lefelwe morago ga se ya tšewa ke mong.

8. Phetošo ya Molaotaolo 19

Molaotaolo 19 e fetotšwe ka -

(a) Go ema legatong Molaotaolo 19 wa Melaotaolo ye e latelago:

“(1) Mohlophadiputso yoo a nago le laesense yeo e abilwego go ya ka karolo 34C ya Molao, o swanetše go lefela Boto lekgetho la beke, bjalo ka ge e hlalošwa ke Semomaretšwa H, pele ga Laboraro la beke ye nngwe le ye nngwe, goba ge e le gore Laboraro leo ke letšatši la maikhutšo, le se tsheditše letšatši la mošomo le le latelago.

(2) Mohlophadiputso o swanetše gore ka gare ga matšatši a šupago ka morago ga kopano ya go petšha -

- (a) A romele mašokotšo ka sebopego sa Foromo 6; le
- (b) go lefela go ya ka Molawanataolo wa (1) lekgetho leo a le kolotago Boto.

(3) Mohlophadiputso, go ya ka kopano ya go petšha (mopetšho), ga a nyakege go lefela Boto tšelete ye ntši yeo e bolelwago mo go karolo 54(1)(a) ya Molao ya go feta yeo e ka bego e lefelwa ge nkabe tšelete ka moka ya lekgetho e be e ka hlakantšwa godimo ga yeo e humanwego ge go be go ka ntšhwa go kgoboko ka

moka ya ditlholo tša mopešhi go dipetšho tše di amogetšwego ke Mohlophadiputso go tšwa go mopešho woo, ditlholo tša mopešhi tše a di petšhitšego moo mopešhong —

- (a) ka Mohlophadiputso yoo a nago le laesentshe ya go dira kgwebo ka mo probenseng yoo diphesente tše a di tšeago di lekanago le tša Limpopo;
- (b) ka Moputsadipetšho yo a nago le laesense ka mo Repapliking ya Afrika Borwa.:

Ge fela e le gore tšelete yeo ga e fete kgoboko ka moka ya ditlholo tša mopešhi ka dipetšho tše di amogelwago ke Moputsadipetšho go ya le ka mopešho woo.

(4) Go ya ka Melaotaolo ye—

- (a) ditlholo di dirwa ka go ntšha go tšwa go tšelete ka moka yeo e nyakegago, tšelete yeo e beetšwego mopešho woo; le
- (b) go petšha moo go akaretšago dielemente tša mokato wa dipere go bitšwa mopešho wa mokato wa dipere.

(5) Ge ka sehla sa motšhelo go hwetšwa e le gore tšelete yeo palomoka ya go petšha e ka fase ga lefela, Moputsadipetšho a ka ntšha ditobo tša palomoka ya go petšha sehleng se se latelago ya motšhelo, yeo e lego gore ga se ya swanelwa go feta dihla tše nne tša motšhelo, gomme tša šongwa go ya ka paolomoka ya ya mašeleng ao a tla dirwago sehleng se latelago sa motšhelo.”;

(b) Semomaretšwa H sa Melaotaolo se emelwa ke Semomaretšwa se se latelago:

**“SEMOMARETŠWA H
BOTO YA GO KEMPOLA YA LIMPOPO**

LEKGETHO LA MOHLOPHADIPUTSO

POLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO

Molaotaolo 19(1)

Papading (ga e akaretše mokato wa dipere): 6½ ya palomoka ya tšelete ya go petšha ya
Mohlophadiputso
Mokato wa dipere: 6 ya ditlholo tša mopešhi

“;

(c) Foromo ya 5 le 6 ya Melaotaolo e emelwa ke Diformo tše di latelago:

letlakala 6 la 11

FOROMO 5

BOTO YA GO KEMPOLA YA LIMPOPO

LEŠOKOTŠO LA MOPUTSADIPETŠHO

LEKGETHO LA LEŠOKOTŠO LA BEKE

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 16(4)

1	2	3	4
LETŠATŠIKGWEDI	MASWARO/ LETSENO	DIKABO	YE E NTŠHWAGO
			MOTŠHELO (Lepokisana 3x7%)
MOTŠHELOMOKA WO O YAGO GO BOTO			

- a) Maswaro goba letseno la kopano le ra palomoka ya tšelete ya bapetšhi bao ba petšhago bjalo ka ge e beakantšwe ke Moputsadipetšho kopianong yeo.
- b) Ye e ntšhwago kopianong e ra palomoka yeo e swarwago ke Moputsadipetšho, ka morago ga go ntšha tshwaro/letseno, dintšhiwa ka moka tša go dumeliswa go ya ka Melaotaolo ye.

FOROMO 6

BOTO YA GO KEMPOLA YA LIMPOPO

LEŠOKOTŠO LA MOHLOPHADIPUTSO

LEKGETHO LA LEŠOKOTŠO LA BEKE

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996)

Molaotaolo 19(2)**LETSENO A: DITLHALOŠO TŠA GO PETŠHA**

LEINA LA MOHLOPHADIPUTSO						
SEHLA SA LEKGETHO						
1	2	3	4	5	6	7
TLHOPHO YA KOPANO	MASWARC MOKATONG	TEKANTŠHO MOKATONG	MASWARO A LEKANTŠWEGO MOKATONG (KHOLOMO 2-3)	KGOBOKO YA BAPETŠHI YEO BA E NTŠHITŠEGO LE YEO BA E LOBILEGO MOKATONG	YE E NTŠHWAGO MOPETŠHONG LE YEO E LOBILWEGO MOKATONG	DITLHOLO TŠA BAPETŠHI (DIKHOLOMO 6, LE 3)
	R	R	R	R	R	R
KGOBOKO YA VAT						
TEKANTŠHO YA GO PETŠHA YE E BEETŠWEGO THOKO						
-YE E FETAGO DIKOLOTO						
-KA NTLE GA NAGA						
PALOMOKA YA METŠHELO						

- | | | |
|---|---|---------|
| A | MOTŠHELO WO O LEFEGAGO | R |
| | (Motšhelo o lefša 6.5% ka kholomo 7 | |
| B | TEKANYETŠO | R |
| C | PALOMOKA YA MOPETŠHO YA MOKATO WA DIPERE (A+B) | R |
| D | PALOMOKA YA PAPADI YA GO PETŠHA | R |
| | PALOMOKA YE E LEFELWAGO BOTO (C-D) | R _____ |

ELA TLHOKO

- a) Maswaro mabapi le kopano a ra palomoka ya mašokotšo a bapetšhi mopetšhong bjalo ka ge a beilwe ke Mohlophadiputso go ya ka kopano yeo, go ntšhiwa palomoka ya mašokotšo a petšho ao a bušeditšwego morago a go bewa ke Mohlophadiputso wa kopano yeo.
- b) Ye e ntšhitšwego ya kopano e ra palomoka ya tšelete yeo e lefilwego ke Mohlophadiputso go bapetšhi bao ba hlotšego ya kopano yeo, go ntšhiwa tšelete ka moka yeo e amogetšwego ke Moputsadipetšho yoo go ya ka yeo a e bušeditšego morago kopanong yeo.

LETSENO B: DITLHALOŠO TŠA GO PETŠHA

LEINA LA MOHLOPHADIPUTSO						
SEHLA SA LEKGETHO						
1	2	3	4	5	6	7
TLHOPHO YA KOPANO	MASWARO MOKATONG	TEKANTŠHO MOKATONG	MASWARO A LEKANTŠWEGO MOKATONG (KHOLOMO 2-3)	KGOBOKO YA BAPETŠHI YEO BA E NTŠHITŠEGO LE YEY BA E LOBILEGO MOKATONG	YE E NTŠHWAGO MOPETŠHONG LE YEO E LOBILWEGO MOKATONG	DITLHOLO TŠA BAPETŠHI (DIKHOLOMO 6, LE 3)
	R	R	R	R	R	R
KGOBOKO YA VAT						
TEKANTŠHO YA GO PETŠHA YE E BEETŠWEGO THOKO						
-YE E FETAGO DIKOLOTO						
-KA NTLE GA NAGA						
PALOMOKA YA METŠHELO						

→ MASWARO NTŠHA YE E NTŠHWAGO = KGOBOKOMOKA YA LETSENO LA GO PETŠHA ←

TŠHELETE YE E KGOBOKEDITŠWEGO KA MOKA

R_____

TŠHELEYE YA TEKANTŠHO YE E KGOBOKEDITŠWEGO KA MOKA

R_____

TŠHELETE YA PALOMOKA YA TEKANTŠHO YE E KGOBOKEDITŠWEGO KA MOKA (A+B)

R_____

METŠHELEO YE E LEFELWAGO DIPAPADING LE DIKOPANONG/MEKATONG

1. METŠHELO YE E LEFEGAGO R

(Metšhelo e lefelwa ka 6.5% ya tšelete ya Kgoboketšomoka) (A) R

2. METŠHELO YE E LEFEGAGO – TEKANTŠHO

(Metšhelo e lefelwa ka 6.5% ya tšelete ya kgoboketšomoka (B)

3. PALOMOKA YA TŠHELETE YA GO PETŠHA (1+2) R_____

ELA TLHOKO

- a) Maswaro mokatong a ra palomoka ya mašokotšo a bapetšhi mopetšhong yeo e beilwego ke Moputsadipetšho kopanong/mokatong, go ntšhiwa palomoka ya mašokotšo a a bušeditšwego morago a go bewa ke Moputsadipetšho kopanong yeo.

b) Ye e ntšhwago kopanong/mokatong ke palomoka ya tšhelete yeo e lefelwago ke Moputsadipetšho go bapetšhi ba bahludi kopanong/mokatong go ntšhiwa tšhelete yeo e amogetšwego ke Moputsadipetšho ya yeo e gogetšwego morago mokatong woo

9. Phetošo ya Molaotaolo 2

Molaotaolo 26 o fetošwa ka go bea legatong Melawanataolo 26(1) ya Melawanataolo ye e latelago: Motho yo go bolelwago ka yena mo go karolo 40(2) ya Molao yo a šireleditšego diphesente tše hlano goba go feta kgwebong ya Molaoladiputso goba Moputsadipetšho, o swanetše go dira dikgopelo go Boto go humana tumelelo ya go ba le kgahlego yeo gomme o swanetše go lefela lekgetho leo le hlaolwago ke Semomaretšwa 1.

10. Go lokela Semomaretšwa

Semomaretšwa se se latelago se swanetše go lokelwa Molaotaolong ka morago ga Semomaretšwa H.

“SEMOMARETŠWA I
BOTO YA GO KEMPOLA YA LIMPOPO

PEELETŠO YA KGAHLEGO KGWEBONG YA MOHLOPHADIPUTSO GOBA MOPUTSADIPETŠHO

MOLAO WA GO KEMPOLA WA PROBENSE YA LIMPOPO, 1996 (MOLAO WA 4 WA 1996

Molaotaolo 26(1)

Tumelelo ya peeletšo ya kgahlego kgwebong ya Mohlophadiputso goba Moputsadipetšho e swanetše go lefelwa go ya ka Tafola ye e lego ka fase:

Diphesente tša Tšhireletšo	Diphesente tše di lefelago	Tšhelete
100%	100% of R87,980.00	R87,980.00
80-90%	85% of R87,980.00	R74,783.00
60-79%	60% of R87,980.00	R52,788.00
30-59%	30% of R87,980.00	R26,394.00
0-29%	20% of R87,980.00	R17,596.00

NOTICE 336 OF 2013**UKULAWULWA KWESIFUNDA SELIMPOPO****UMNYANGO WEZOKUTHUTHUKISWA KWEZOMNOTHO, IBHODULUKO NOKUVAKATJHA**

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996
(UMTHETHO WE-4 WE-1996)

IMITHETHOLAWULO YOKUBHEJA YELIMPOPO, YE- 2013

USomkhandlu ukhibelele imithetholawulo yokubheja yeLimpopo etlolwe kuGazede yomBuso ye-1977 ngokuya ngokwesigaba 88 somThetho wokuGembula wesifunda seLimpopo (UmThetho wesi-4, we-1996) wesAziso sama-255 sangezi-9 Khukhulamungu 2011, njengobana sitlolwe eTjhejulwini.

ITJHEJULI**1. linHlathululo nokuRhunyutjhwa kwazo**

KilemiThetholawulo "umThetholawulo" utjho imithetholawulo etlolwe eGazedeni yomBuso isAziso sama-255 sangezi-9 Khukhulamungu 2011.

2. Ukukhitjelelw komthetholawulo 1 1

Umthetholawulo 1 wemiThetholawulo ukhitjelelw ngokujamiselela ihlathululo "yengeniso efaka koke" ngehlathululo elandelako:

"ingeniso efaka koke yokubheja" itjho ukufaka koke bese kukhitjhwa izabelo;".

3. Ukukhitjelelw komthetholawulo 4

I-Anekstjha elandelako ijanyiselelw nge-Anekstjha A yemiThetholawulo:

"I-ANEKSTJHA A

IBHODI YOKUGEMBULA YELIMPOPO

IMALI YESIBAWO YESISEBENZI ESIYISIKA

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, UMTHETHO WE-1996 (UMTHETHO WESI-4 WE-1996)

UmThetholawulo 4(2)

IMALI YESIBAWO YESISEBENZI ESIYISIKA	INANI
ITHOTHALIZEYITHA	R2,120.00
IBHUKMAKHA	R2,120.00
IMALI YESIBAWO YETHOTHALIZEYITHA I BHUKMAKHA / UMABHALANA	R445.00

4. Ukukhitjelewa komthetholawulo 14

I-Anekstjha elandelako ijanyiselewa nge-Anekstjha B yemiThetholawulo:

**“I-ANEKSTJHA B
IBHODI YOKUGEMBULA YELIMPOPO**

**ILAYISENSE YETHOTHALIZEYITHA NEBHUKMAKHA
IMALI YOKWENZA ISIBAWO**

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)

Umthetholawulo 14(1)

IMALI YOKWENZA ISIBAWO SELAYISENSE YETHOTHALIZEYITHA	R87, 980.00
YENDAWO EQAKATHEKILEKO YETHOTHALIZEYITHA ENYE NENYE	R8,798.00
UKUDLULISWA KWELAYISENSE YENDAWO YETHOTHALIZEYITHA	R8,798.00
ILAYISENSE YENDAWO YE-EJENSI YETHOTHALIZEYITHA	R8,798.00
UKUDLULISWA KWELAYISENSE YE- EJENSI YETHOTHALIZEYITHA	R8,798.00

ISIBAWO SELAYISENSE YEBHUKMAKHA	R87 980.00
YENDAWO EQAKATHEKILEKO YEBHUKMAKHA ENYE NENYE	R8,798.00
UKUDLULISWA KWELAYISENSE YENDAWO YEBHUKMAKHA	R8,798.00

5. **Ukukhitjelewa komthetholawulo we-15 wemiThetholawulo**

Ama-Anekstjha alandelako ajamiselela i-Anekstjha C, D ne-E yemiThetholawulo:

"I-ANEKSTJHA C
IBHODI YOKUGEMBULA YELIMPOPO

IMALI YELAYISENSE YETHOTHALIZEYITHA

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)

UmThetholawalo 15(1)

IMALI YAQOBE NYAKA YELAYISENSE YETHOTHALIZEYITHA	R110,000.00
IMALI YAQOBE NYAKA YENDAWO NGAYINYE	R10,000.00
IMALI YELAYISENSE YAQOBE NYAKA YE-EJENSI YETHOTHALIZEYITHA	R10,000.00

I-ANEKSTJHA D

IBHODI YOKUGEMBULA YELIMPOPO

IMALI YELAYISENSE YEBHUKMAKHA

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)

UmThetholawalo 15(2)

IMALI YELAYISENSE YAQOBE NYAKA YEBHUKMAKHA	R8,798.00
YENDAWO NGAYINYE	R885.00

I-ANEKSTJHA E**IBHODI YOKUGEMBULA YELIMPOPO****IMALI YELAYISENSE YESISEBENZI ESIYISIKA**

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)

UmThetholawalo 15(3)

Imali yelaisense yesisebenzi esiyisika yaqobe nyaka ma- R1, 500.00".

6. Ukukhitjelelwa komthetholawulo 16 wemiThetholawulo

Ama-Anekstjha alandelako ajanyiselelwa ma-Anekstjha F no-G wemiThetholawulo:

"I-ANEKSTJHA F

IBHODI YOKUGEMBULA YELIMPOPO

UMTHELO WETHOTHALIZEYITHA

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)

UmThetholawalo 16(1)

Ama-7% wenzuzo epheleleko wokubheja wethothalizeyitha

I-ANEKSTJHA G

IBHODI YOKUGEMBULA YELIMPOPO

**UMTHELO OKHETHEKILEKO WELAYISENSE YETHOTHALIZEYITHAUMTHETHO WOKUGEMBULA
WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)**

UmThetholawalo 16(2)

Ama-7% wenzuzo epheleleko yokubheja wethothalizeyitha

”

7. Ukukhitjelelwa komthetholawulo18

Ikhasi 4 lama 11

UmThetholawulo 18 ukhitjelelwa ngokujanyiselelwa ngomthetjhwana 18(1) womthetjhwana olandelako:

“Umthetjhwana 18(1) uthi, ithothalizeyitha kufanele ibhadele amaphesende womthelo alitjhumi nambili emalini ezuzwako engazokwabiwa ngesizathu sokobana—

- (a) ingcenyе yamasende alitjhumi azange iphakanyiswe yithothalizeyitha njengengcenyе yemali ebhadelwa ababhejako;nofana
- (b) ithikithi lomninalo azange lilethwe njengelifuna imbuyiselo mnini walo.”.

8. **Ukukhitjelelwa komthetholawulo19**

UmThetholawulo 19 ukhitjelelwa—

- (a) ngokujanyiselelwa ngomthetholawulo 19 olandelako:

“(1) Ibhukmakha enelayisense ekhitjhwe ngokuya ngokwesigaba 34C somThetho, kufanele ibhadele iBhodi umthelo waqobe ngeveke, njengobana kulinganiswe ku-Anekstjha H kungakadluli uLosithathu weveke enye nenyе, nangabe uLosithathu ungeholideyi akungadluli ilanga elilandelako lomsebenzi.

(2) Ibhukmakha kufanele kuthi hlangana namalanga alikhomba ngemva kokudlula komsebenzi othilenofana isehlakalo sokubheja—

- (a) ise eBhodini inzuzo ngendlela yeForomo 6; begodu

(b) ibhadele iBhodi umthelo ngokuya ngokomthetjhwana (1).

- (3) Ibhukmakha mayelana nesehlakalo esithize namtjhana isehlakalo sokubheja ayikameli ukubhadela iBhodi imali ekulu edlula ilevi etjhiwo esigabeni 54(1)(a) somThetho, kunemali ekufanele ngayibhadelwe nangabe isamba selevi sibalwe esambeni ekufikwe kiso ngokukhupha esambeni sombeji othumbileko ekubhejeni okwamukelwa yibhukmakha mayelana nesehlakalo namtjhana isehlakalo sokubheja , ababheji abathumbileko ekubhejeni babekwe kilesosehlakalo-

- (a) ngelayisense ibhukmakha enayo erhwebeni esifundeni leso inzuzo yephesende ilingana naleyo yeLimpopo; namtjhana
- (b) elayisensi yethothalalizeyitha eRephabhlikini yeSewula Afrika:

Ngaphandle kobana imali ayidluli isamba sababheji abathumbileko ekubhejeni okwamukelwa yihlangano yamabhukmakha mayelana nesehlakalo sokubheja.

- (4) Kilemithetholawulo—

- (a) ukuthumba kulinganiswa ngokukhipha esambeni esipheleleko esibhadelwako, imali ebekelwe leyobheji; begodu
- (b) ukubheja okufaka hlangana amatshwayo ahlobana nomjarho weempera kuthathwa njengombhejo womjarho weempera.
- (5) Nangabe ngesikhathi sokubhadela ihlawulo, imali yengeniso yokubheja epheleleko ingaphasi koziro, ibhukmakha ingadosa imali etlhayeleko eenkhathini ezilandelako zokubhadela komthelo kodwana kungadluli iinkhathi zokubhadela komthelo zamahlandla amane, begodu kutjhejwe khulu ihlawulo yokubhadela imithelo yeenkhathi ezilandelako.”
- (b) ukujanyiselelwa kwe-Anekstjha H yemiThetholawulo nge-Anekstjha elandelako:

"I-ANEKSTJHA H
IBHODI YOKUGEMBULA YELIMPOPO

UMTHELO WEBHUKMAKHA

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)

UmThetholawalo 19(1)

**Zemidlalo (ngaphandle kokufaka umjarho weempera): inzuzo epheleleko yokubheja esi-
6½ yeBhukmakha**

Umjarho weempera: ama-6% wababhejako abathumbileko

";

- (c) ukujanyiselelwa kweForomo 5 nelesi-6 lemiThetholawulo ngamaForomo alandelako:

IFOROMO 5

IBHODI YOKUGEMBULA YELIMPOPO

INZUZO YETHOTHALIZEYITHA

INZUZO YEHLAWULO YAQOBE VEKE

UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996(UMTHEHO WE-4 WE-1996)

UmThetholawulo 16(4)

ILANGA	1 ukulahlekela/ Inzuzo	2 OKWAHLUKANI SIWEKO	3 IMALI ESELEKO	4 IHLAWULO (Ikholomu 3x7%)
ISAMBA SEBHODI				

AMANOWUTSU:

- a) Okuzuziweko mayelana nesehlakalo sokubheja namtjhana kwezinto ezingenzeka zingakalindeleki kutjho isamba sababheji boke ababhejileko ababekwe yiThothalizeyitha mayelana nesehlakalo namtjhana lokho okungenzeka kungakalindeleki
- b) Imali esepleko embhejweni itjho isamba semali etholwe yiThothalizeyitha ngemva kokukhipha enzuzweni , zoke iindleko ngokuya ngokwemiThetholawulo le.

			(IKHOLOMU 2-3)	EMJARHWENI	KOMJARHO	6-5-3)
R	R	R	R	R	R	R
ITHOTHALI NGEHLOSO YE-VAT						
UKUHLALISWA KWEMBADELO YOKUBHEJA						
- UKUDLULA IINKOLODO						
- NGAPHANDLE KWELIZWE						
ISAMBA SEHLAWULO YOKUBHEJA						

A. IHLAWULO: R

Ihlawulo ebhadelwako ema-6.5% yekholomu

B. UKUHLALISA R

C. ITHOTHALI YOMBHEJO WEEMPERA (A+B) R

D. ITHOTHALI YOMBHEJO WEZEMIDLALO (ENZUZWENI B) R

ITHOTHALI EBHADELWA IBHODI (C+D) R

AMANOWUTSU:

a) nesehlakalo sokubheja namtjhana kwezinto ezingenzeka zingakalindeleki kutjho isamba sababheji boke ababhejileko ababekwe yiBhukmakha mayelana nesehlakalo namtjhana lokho okungenzeka kungakalindeleki.

b) Imali esepleko embhejweni itjho isamba semali etholwe yiBhukmakha ngemva kokukhipha enzuzweni , zoke iindleko ngokuya ngokwemiThetholawulo le.

NZUZO B: SPORT BETTING DETAILS

NAME OF BOOKMAKER						
LEVY PERIOD						
1	2	3	4	5	6	7
UKANISA NGEENGABA KWSEHL T	OKUTHOLIWEKO	LISA NGOKWESEH	ADJUSTED HOLD IN RESPECT OF EVENT (COLUMNS 2-3)	TOTAL PUNTERS' STAKES IN BETS LAID AND LOST IN RESPECT OF EVENT	KUSELEKO NOKULOTJIWEH NGOKUYA KWSEHLAKALO	ABHEJI ABATHUMBILEI (IKHOLOMU 6-5-3)
R	R	R	R	R	R	R
→			←			
ITHOTHALI NGEHLOSO YE-VAT						
OKUSELEKO						
- UKUDLULA IINKOLODO						
- NGAPHANDLE KWELIZWE						
ISAMBA SEHLAWULO YOKUBHEJA						

OKUTHOLIWEKO KHIPHA OKUTHUNJIWEKO = INGENISO EPHELELEKO YOKUBHEJA

INGENISO EPHELELEKO YOKUBHEJA (A): R _____

UKUHLALISWA KWENGENISO EPHELELEKO YOKUBHEJA (B): R _____

BA ESIHLALISIWEKO SENGENISO EPHELELEKO YOKUBHEJA (AR) _____

IMITHELO EBHADELWAKO KWEZEMIDLALO KANYE NEZINYE IZEHLAKALO:1. IMITHELO EBHADELWAKO: R
(Imithelo ebhadelwako ema-6.5% weNgeniso ePheleleko yokuBheja (A))2. IMITHELO EBHADELWAKO - UKUHLALISWA R
(Imithelo ebhadelwako ema-6.5% weNgeniso ePheleleko yokuBheja (B))

3. ISAMBA SEMIDLALO YOKUBHEJA SEBHODI (1: R _____)

AMANOWUTSU:

- a) Okuzuwiweko mayelana nesehlakalo sokubheja namtjhana kwezinto ezingenzeka zingakalindeleki kutjho isamba sababheji boke ababhejileko ababekwe yiBhukmakha mayelana nesehlakalo namtjhana lokho okungenzeka kungakalindeleki.
- b) Imali eseleko embhejweni itjho isamba semali etholwe yiBhukmakha ngemva kokukhipha enzuzweni , zoke iindleko ngokuya ngokwemiThetholawulo le.

9. Ukukhitjelelwa komthetholawulo 26

Umthetholawulo 26 ukhitjelelwa ngokujanyiselelwa ngomthetjhwana 26(1) wemithetjhwana elandelako:

“Umuntu okukhulunywa ngaye esigabeni 40(2) somThetho, ofake isibawo sokuthola inzuzo yemali yamaphesende amahlanunofana ngaphezulu erhwebeni lethothalayizeytha nofana ibhukmakha, kufanele enze isibawo esinjalo eBhodini ukuze abe nemvumo yokuba nenzuzo enjalo begodu kufanele abhadele umthelo njengokuba kulinganiswe ku-Anekstjha I.”

10. Ukuhlonyelelwa kwe-Anekstjha

I-Anekstjha elandelako kufanele ihlonyelelwe emThethwenilawulo ngemva kwe-Anekstjha H:

"I-ANEKSTJHA I
IBHODI YOKUGEMBULA YELIMPOPO

**UKUBAWA INZUZO ERHWEBENI LE-EJENSI YETHOTHALIZEYTHA NOFANA IBHUKMAKHA
UMTHETHO WOKUGEMBULA WESIFUNDA SELIMPOPO, WE-1996 (UMTHETHO WESI-4 WE-1996)**

UmThetholawalo 26(1)

Isivumelwano sokubhadelwa kwenzalo kuma-ejensi wokurhweba wethothalizeyithanofana ibhukmakha
kufanele sibhadelwe ngokuya ngokwethebulaaengenzasi:

Amaphesende ahlongozwako	Amaphesende abhadelwako	Imali
100%	100%wama- R87,980.00	R87,980.00
80-90%	85% wama- R87,980.00	R74,783.00
60-79%	60% wama- R87,980.00	R52,788.00
30-59%	30% wama- R87,980.00	R26,394.00
0-29%	20% wama- R87,980.00	R17,596.00

".

MUVHUSO WA VUNDU WA LIMPOPO**MUHASHO WA MVELEDZISO YA ZWA MAKWEVHO, MUPO NA VHUENDELA MASHANGO**

MULAYO YA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996
(MULAYO.4 WA 1996)

NDANGULO YA ZWA U TAMBELA MALAMBA YA LIMPOPO, 2013

Murado wa khoros tshitumbe u ya nga khethekanyo 88 ya Mulayo wa zwa u tambala malamba wa Limpopo, 1996 (Mulayo 4 wa 1996), o zudzanyululandangulo ya zwa u tambala malamba ye ya andadzwa kha gurannda ya muvhuso 1977 ndivhadzo ya 255 ya 9 Khubvumedzi 2011, sa zwi ra kha mbekanyo.

MBEKANYO**1. Thalutshedzo na kupfesesele**

Kha ndangulo hedzi "Ndangulo" ndi dzo andadzwaho kha ndivhadzo ya muvhuso ya 9 Khubvumedzi 2011.

2. Ndzudzanululo ya ndangulo 1

Ndangulo 1 ya idzi ndangulo I khous dzudzanyululwa nga u sudzulusa ga thalutshedzo "mbuelo gute" ya thalutshedzo hedzi:

"mbuelo gute ya u tambela malamba" zwi amba "u kuvhatedza zwo shumiswaho".

3. Dzudzanyululo ya ndangulo 4

Nyengedzedzwa hedzi dzi khous imelwa nga nyengedzedzwa A ya ndangulo:

"ANNEXURE A

**KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO
MUTENGO WA KHUMBELO WA MUSHUMI DENDELE**

Siatari 1 la 11

MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO 1996 (MULAYO wa vhu 4 wa 1996)

Ndangulo 4(2)

MUTENGO WA KHUMBELO WA MUSHUMI DENDELE	MUTENGO
MUFARAMBALELANO	R2,120.00
MUFARABUGU	R2,120.00
MUTENGO WA KHUMBELO WA MUFARABUGU/MUFARAMBALELANO SA MUSHUMI DENDELE NA	R445.00

"

4. Dzudzanyululo ya ndangulo 14

Heyi nyengedzedzo yo sudzuluswa nga Nyengedzedzo B ya ndangulo:

**"NYENGEDZEDZO B
KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO**

**MUTENGO WA KHUMBELO WA THANZIELA YA MUFARAMBALELANO NA MUFARABUGU
MULAYO WA ZWA U TAMMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 WA 1996)**

Ndangulo 14(1)

KHUMBELO YA THJANZIELA YA MUFARAMBALELANO	R87, 980.00
FHETHU HA U SHUMELA HA MUFARAMBALELANO	R8,798.00
U FHIRISA THANZIELA YA FHETHU HA U SHUMELA	R8,798.00
THANZIELA YA HA U SHUMELA HA TSHIFHINGANYANA	R8,798.00
U FHIRISA THANZIELA YA HA U SHUMELA HA TSHIFHINGANYANA	R8,798.00
THANZIELA YA MUFARABUGU	R87 980.00

Siatari 2 la 11

HA U SHUMELA HA MUFARABUGU	R8,798.00
U FHIRISA THANZIELA YA MUFARABUGU	R8,798.00

".

5. Dzudzanyululo ya ndangulo 15 ya dzi ndangulo

Hedzi nyengedzedzwa dzi khou imelwa nga NYENGEDZEDZO C, D na E dza ndangulo:

"NYENGEDZEDZO C
KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO

THANZIELA YA MUFARA MBALELANO

MULAYO WA LIMPOPO WA ZWA U TAMBELA MALAMBA, 1996 (MULAYO 4 wa 1996)

Ndangulo 15(1)

THANZIELA YA NWAHA YA MUFARAMBALELANO	R110,000.00
MBADELO DZA NWAHA DZA FHETHU HA USHUMELA	R10,000.00
HA U SHUMELA HA MUITI WA TSHIFHINGANYANA	R10,000.00

NYENGEDZEDZO D
KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO

MBADELO DZA THANZIELA DZA MUFARABUGU

MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 WA 1996)

Ndangulo 15(2)

MBADELO DZA THANZIELA DZA	R8,798.00
DZA FHETHU HA U SHUMELA	R885.00

Siatari 3 la 11

NYENGEDZEDZO E**KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO****THANZIELA YA MUSHUMI DENDELE****MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO 1996 (MULAYO 4 WA 1996)****Ndangulo 15(3)****Mutengo wa thanziela ya mushumi dendele ndi R1, 500.00".****6. Ndzanyululo ya ndangulo 16 ya dzindangulo****Hedzi ndudzanyo dzi khou imelwa nga NDZUDZANYO F na G ya ndzindangulo:****"DZUDZANYO F****KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO****MBADELO YA MUFARAMBUELO****MULAYO WAZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 WA 1996)****Ndangulo 16(1)****7% ya mbueloguthe ya mufarambuelo****NYENGEDZEDZO G****KHORO YA ZWA U TAMBELA MALAMBA YA LIMPOPO****MUTENGO WA TSHIPENTSHELE WA MUFARAMBUELO****MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 OF 1996)****Ndangulo 16(2)****7% ya mbuelogute ya mufarambuelo**

7. Dzudzanyululo ya ndangulo 18

Ndangulo 18 I khou dzudzanyululwa nga u imelelwa ha ndangulothukhu 18(1) ya heyi ndangulothukhu:

“18(1) Mufarambuelo u fanela u lifha 12% kha mbuelo I sa phadaladzwि nga zwi tevhelaho:—

- (a) Arali ten cents dzi so ngo buliwa sa dzi kovhekanywaho kha vhatambi; kana
- (b) Thikhithi ya mbadelo kha mufari wayo I so ngo vhilwa.”.

8. Dzudzanyululo ya ndangulo 19

Ndangulo 19 I dzudzanyululwa sa hezwi—

(a) U imelwa ha ndangulo 19:

“(1) Mufarabugu a re na thanziela yo bviswaho nga khethekanyo 34C ya mulayo, U fanela u badela nga vhege kha khoro u ya nga DZUDZANYO H hu saathu fhira Lavhuraru kana Lavhuna arali Lavhuraru li duvha la u awela.

(2) Mufarabugu u fanela hu so ngo fhira maduvha a sumbe—

- (a) nekedza kha bodo mbuelo u ya nga Fmo 6; na
- (b) badela u ya nga khethekanyothukhu (1) zwi yahoo kha bodo.

(3) Mufarabugu ha faneli u badela khoro zwi fhiraho zwa u ya nga Khethekanyo 54(1)(a) ya —

(a) Thanziela ya mufarabugu ine mbuelo ya hone ya hune a shumela hone ya fhira ya vunduni la Limpopo

(b) Kha thanziela ya mufarambuelo kha Republic ya Afrika Tshipembe:

Tenda mutengo wa si fhire mbuelo i tanganedzwaho nga mufarabugu u ya nga mulayo.

(4) Kha hedzi ndangulo—

(a) Mbuelo dzi vhekanywa nga u bvisa ndozwo kha mbuelo yothe; na

(b) U tama zwa dzibere hu dzhiwa sa zwenezwo zwa uri ndi mutatisano wa bere.

- (5) Arali hu tshi vhaliwa mbuelo ya vha l zero, u yak ha mbuelo u swika kha mbalelo ya vhuna.”;
- (b) U imelwa nga Nyengedzedzo H ya ndangulo:

Siatari 6 la 11

“NZUDZANYO H
KHORO YA ZWA U TAMNBELA MALAMBA

MUTENGO WA MUFARAKGWAMA

MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 OF 1996)

Ndangulo 19(1)

mushumo wa mitambo (hu sa katelwi zwa dzibere): 6½ ya mbuelogute ya mufarabugu
--

Zwadzibere: 6% ya mbuelo ya vhatambi

";

- (c) U imelwa ha Fomo 5 na 6 ya Ndangulo kha fomo hedzi:

FOMO 5

KHORO YA ZWA U TAMBELA MALAMBA

MBUELO YA MFARAMBUELO

MBUELO YA VHEGE

MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 WA 1996)

NDANGULO 16(4)

DUVHA	1 Mbuelo/ Mbuelogute	2 MIKOVHE	3 MBUELO	4 MUTHELO (Kholomu 3x7%)
BUELOGUTE I YAHO KHA KHOF				

Ndivhadzo:

- a) Mbuelo dza mushumo kana ndzudzanyululo zwi a mba mbuelogute ya u tambiwa u ya nga mufarambuelo.
- b) Mbadelo u ya nga mushumo kana dzudzanyululwo zwi amba u tusiwa kha mbuelogute u ya nga mufarambuelo.

FOMO 6

KHORO YA ZWA U TAMBELA MALAMBA

Mbuelo ya mufarabugu

Wmuthelo nga vhege

MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 WA 1996)

Ndangulo 19(2)**MBUELO A: MBADELO DZA U TAMBA**

DZINA LA MUFARABUGU							
TSHIFHINGA TSHA MUTHELO	1	2	3	4	5	6	7
Khethekanyo ya mishumo	MBUELO	NDZUDZANULULU	DZUDZANYULULO	VHATAMBI	MBUELO	VHATAMBI	
	YA	YA	YA	U YA NGA	DZI VHJEWHAHO	MBUELO	
	MUTATISANO	OF RACE	MUTATISANO	MBUELO NA NDOZWO	NDOZWO KHA	KHOLUMU	
			KHOLUMU				6-5-3)
	R	R	R	R	R	R	
MBUELO YA MURHELO							
NDZUDZANYULULO							
KHA U FHIRA							
NNDA HA SHANGO							
MBUELO YA MUTHELO							

A.MBUELO YA MUTHELO

R

(Mutheло kha 6.5% ya kholumu 7)

B.NDZUDZANYULULO

R

C. Bere (A+B)

R

D. MUTAMBO (U BVA B)

R

MBUELO I BADELWAHO KHOROR

NDIVHADZO

a) Mbuelo kha mushumo kana u tamba zwi amba mbuelogute u ya nga mufarabugu.

b) Ndozwo i ya nga ha mufarabugu ho sedzwa zwo tuisiwha kha mbuelogute.

Siatari 8 la 11

MBUELO B: MMBADELO KHA MITAMBO

mufarabugu						
Tshifhinga tsha muthelo						
1	2	3	4	5	6	7
Khethekanyo ya zwiimiswa	MBUELO YA TSITENWA	NYO U YA NGA TSH	DZUDZANYULULO (KHOLUMU 2-3)	MBUELO YA VHATAMBI	NDOZWO	MBUELO YA VHATAMBI (CKHOLUMN 6-5-3)
	R	R	R	R	R	R
MUTHELO WA MBUELO						
DZUNDZANYULULO						
U FHIRISA						
NNDA HA SHANGO						
MBUELOGUTE						

→ **MBUELO RA TUSANDOZWO = MBUELOGUTE** ←

MBUELOGUTE (A):

R

DZUDZANYULULO (B):

R

NZUDZANYULULOGUTE (A + B):

R

R

MMBADELO KHA MITAMBO NA ZWINWE ZWITENWA:**1. MBADELO:** R

(I badelwaho 6.5% ya mbuelogute (A))

2. MBUELO Y DZUDZANYIWAHO R

(MMBADELO 6.5% ya U TAMBWA HOTHE (B))

3. MBUELO YA MMBADELO MITAMBONO(1+2) R**NDIVHADZO:**

a) Mbuelo kha zwitenwa zwothe zwi amba mbuelo u ya nga mufarabugu.

b) Mbadelo ndi u tusiwa ha ndozwo kha mbuelogute u ya nga mufarabugu.

9. Nzudzanyululo ya ndangulo 26

Ndangulo 26 l khou imelwa nga ndangulo 26(1) ya hedzi ndangulo:

"Muthu a no khou ambiwa kha khethekanyo 40(2) ya Mulayo anje a bveledza mbuelo dza zwa masheleni dza mufarambuelo u fanela u badela khoro kha u kona hawe u fara hezwi u ya nga DZUDZANYO 1.".

10. U engedzwa ha Ndzudzanyo

Heyi Dzudzanyo l fanela u dzheiswa:

Siatari 10 la

“NZUDZANYO I
KHORO YA ZWA U TAMBELA MALAMBA

MBADEL:O DZA MBUELO DZA BINDU LA MUFARABUGU NA MUFARAMBUELO
MULAYO WA ZWA U TAMBELA MALAMBA WA LIMPOPO, 1996 (MULAYO 4 OF 1996)

Ndangulo 26(1)

Thendelo ya mbambadzo ya mbuelo kha vhubindudzi ha mufarabugu na mufarambuele na zwiimiswa zwenezwo zwinwe:

Phesenthe yo vhambadzwaho	Phesenthe yo badelwaho	Mutengo
100%	100% ya R87,980.00	R87,980.00
80-90%	85% ya R87,980.00	R74,783.00
60-79%	60% ya R87,980.00	R52,788.00
30-59%	30% ya R87,980.00	R26,394.00
0-29%	20% ya R87,980.00	R17,596.00

"

Siatari 11 la

NOTICE 336 OF 2013**MAFAMBISELO YA XIFUNDZANKULU XA LIMPOPO****NDZAWULO YA NHLUVUKISO WA IKHONOMI, MBANGU NA VUPFHUMBA**

NAWU WA KU GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996

(NAWU WA NOMBORO YA 4 WA 1996)

SWINAWANA SWO BEJA SWA LIMPOPO, SWA 2013

Xirho xa Huvonkulu, hi ku landza xiyenge xa 88 xa Nawu wo Gembula wa Xifundzankulu xa Limpopo, wa 1966 (Nawu wa Nomboro ya 4 wa 1966), u antswisile Swinawana swo Beja swa Limpopo leswi kandziyisiweke eka Gazete ya Mfumo ya 1977 eka Xitiviso xa Nomboro ya 255 xa 9 Ndzati 2011, hilaha swi vekiweke hakona eka Xedulu.

XEDULU**1. Tinhlamuselo**

Eka Swinawana leswi "Swinawana" swi vula swinawana leswi kandziyisiweke ehansi ka Xitiviso xa Mfumo xa Nomboro ya 255 lexi humesiweke hi siku ra 9 Ndzati 2011.

2. Ku antswisiwa ka xinawana xa 1

Xinawana xa 1 xa Swinawana xi antswisiwile hi ku siviwa hi nhlamuselo ya "xibalo xa muholo" xa nhlamuselo leyi landzelaka:

"xibalo xa muholo wo beja" swi vula mali leyi u yi kumaka ku susiwa ka leyi u yi humesaka"".

3. Ku antswisiwa ka xinawana xa 4

Xitandzhaku lexi landzelaka xi susiwile ka Xitandzhaku xa A xa Swinawana:

"XITANDZHAKU XA A

HUVO YO GEMBULA YA LIMPOPO

XIKOMBELO XA TIHAKELO TA MUTHORIWA WA NKOKA

Pheji ya 1 ya 12

NAWU WA KU GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA
4 WA 1996)

Swinawana swa 4(2)

XIKOMBELO XA HAKELO XA MUTHORIWA WA NKOKA	MALI
MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R2,120.00
MUGEMBURISI	R2,120.00
MUGEMBURISI/XIKOMBELO XA TIHAKELO TA MUTHORIWA WA NKOKA WA MABALANA WA MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R445.00

".

4. Ku antswisiwa ka xinawana xa 14

Xitandzhaku lexi landzelaka xi susiwile ka Xitandzhaku xa B xa Swinawana:

**"XITANDZHAKU XA B
HUVO YO GEMBULA YA LIMPOPOPO**

**HAKELO YA XIKOMBELO XA LAYISENSE YA MUCHINI WO RHIJISITARA VABEJI NA KU AVA
MALI LEYI WINIWEKE NA YA MUGEMBURISI**

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA
WA 1996)

Xinawana xa 14(1)

HAKELO YA XIKOMBELO XA MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R87, 980.00
NDHAWU YA BINDZU RA MUCHINI WUN'WANA NA WUN'WANA WA VABEJI	R8,798.00
KU CINCIWA KA LAYISENSE YA NDHAWU YA MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R8,798.00

Pheji ya 2 ya 12

XIYENGE XA LAYISENSE YA NDHAWU YA MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R8,798.00
KU CINCIWA KA LAYISENSE YA NDHAWU YA MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R8,798.00
XIKOMBELO XA LAYISENSE YA MUGUMBURISI	R87 980.00
NDHAWU YIN'WANA NA YIN'WANA YA BINDZU RA MUMUGEMBURISI	R8,798.00
KU CINCIWA KA LAYISENSE YA NDHAWU YA MUGEMBURISI	R8,798.00

".

5. Ku antswisiwa ka xinawana xa 15 xa Swinawana

Switandzhaku leswi landzelaka swi susiwile ka Switandzhaku swa C, D na E eka Swinawana:

**"XITANDZHAKU XA C
HUVO YO GEMBULA YA LIMPOPO**

**HAKELO YA LAYISENSE YA MUCHINI WO RHIJISITARA VANHU VO BEJA NA KU AVA MALI LEYI
WINIWEKE**

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA 4
WA 1996)

Xinawana xa 15(1)

HAKELO YA LAYISENSE YA MUCHINI WO RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R110,000.00
HAKELO YA NDHAWU MABINDZU YA LEMBE NA LEMBE	R10,000.00
HAKELO YA LAYISENSE YA LEMBE NA LEMBE YA XIYENGE XA MUCHINI WA KU RHIJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE	R10,000.00

**XITANDZHAKU XA D
HUVO YO GEMBULA YA LIMPOPO**

Pheji ya 3 ya 12

HAKELO YA LAYISENSE YA MUGEMBURISI

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1966 (NAWU WA NOMBORO YA 4
WA 1996) **Xinawana xa 15(2)**

HAKELO YA LAYISENESE YA LEMBE	R8,798.00
NDHAWU YIN'WANA NA YIN'WANA YA BINDZU	R885.00

Pheji ya 4 ya 12

XITANDZHAKU XA E**HUVO YO GEMBULA YA LIMPOPO****HAKELO YA MUTHORIWA WA NKOKA**

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO

YA 4 WA 1996)

Xinawana xa 15(3)

Hakelo ya Layisense ya lembe na lembe ya muthoriwa wa nkoka i R1, 500.00".

6. Ku antswisiwa ka xinawana xa 16 xa Swinawana

Switandzhaku leswi landzelaka swi susiwile ka Switandzhaku swa F na G ka Swinawana:

"XITANDZHAKU XA F**HUVO YO GEMBULA YA LIMPOPO****XIBALO XA MUCHINI WO RHJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE**

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA 4

WA 1996)

Xinawana xa 16(1)

7% wa ntsengo wa xibalo xa ku beja xa muchini wo rhjisitara vabeji na ku ava mali leyi winiweke**XITANDZHAKU XA G****HUVO YO GEMBULA YA LIMPOPO****XIBALO XA LAYISENSE YO HLAWULEKA XA MUCHINI WO RHJISITARA VABEJI NA KU AVA
MALI LEYI WINIWEKE**

NAWU WOGEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA 4

WA 1996)

Xinawana xa 16(2)

7% ntsengo wa xibalo xo beja xa muchini wo rhjisitara vabeji na ku ava mali leyi winiweke

Pheji ya 5 ya 12

7. Ku antswisiwa ka Xinawana xa 18

Xinawana xa 18 xi antswisiwile hi ku siviwa hi xiphemu xa xinawana xa 18(1) xa xiphemu xa xinawana lexi landzelaka:

- “18(1) Munhu loyi a nga na muchini wo rhijisitara vabeji na ku ava mali leyi winiweke u fanele ku hakela khumembirhi wa tiphesente ta xibalo eka ntswalo lowu kumekaka wu nga hangalasiwi hikokwalaho ka swivangelo swa leswaku—
- (a) Xiphemu xa swa xiphemu xa khume ra tisente lexi nga boxiwangiki hi n'wini wa muchini wo rhijisitara vabeji na ku ava mali leyi winiweke tanihi xiavanyisiwa lexi hakeriwaka eka vabeji; kumbe
 - (b) Thikithi leri nga ta pfumelela munhu loyi a nga ta va na swo karhi hikokwalaho ko va ntlheriselo wu nga koxiwangi hi munhu loyi a nga na swo karhi.”.

8. Ku antswisiwa ka Xinawana xa 19

Xinawana xa 19 xi antswisiwile hi

- (a) ku siviwa hi xinawana xa 19 xa xinawana lexi landzelaka:
 - “(1) Mugemburisi loyi a nga na layisense leyi nyikiwaka hi ku landza xiyenge xa 34C xa Nawu, u fanele ku hakela eka Huvo xibalo vhiki rin'wana na rin'wana, hilaha swi bohiweke hakona eka Xitandzhaku xa H, ku nga ri endzhaku ka Ravunharhu wun'wana na wun'wana ka vhiki rin'wana na rin'wana, kumbe loko Ravunharhu rin'wana na rin'wana ku ri holideyi, ku nga tluli siku leri landzelaka ro tirha
 - (2) Mugemburisi u fanele, exikarhi ka nkombo wa masiku endzhaku ka nchumu wun'wana na wun'wana lowu humeleleke kumbe nchumu lowu nga kotaka ku humelelala
 - (a) ku yisa eka Huvo ntlheriselo hi xivumbeko xa Fomo ya 6; na
 - (b) ku hakela hi ku landza xiphemu xa xinawana (1) xibalo lexi hakeriwaka Huvo.
 - (3) Mugemburisi, hi ku ya hi nchumu wun'wana na wun'wana wo karhi lowu humelelaka kumbe nchumu lowu nga kotaka ku humelelala, a nga fanelangi ku hakela eka Huvo mali yo tala hi ku ya hi xibalo lexi kombisiweke eka xiyenge xa 54(1)(a) xa Nawu ku tlula ntsengo lowu a wu fanele ku va wu hakeriwile loko ntsengo wa xibalo lexi hakeriweke yi hlayeriwile ehenhla ka ntsengo lowu fikeleriweke hi ku susa eka leswi winiweke hi vabeji eka ku beja leswi vekiweke eka nchumu kumbe swilo leswi humelelaka —
 - (a) hi layisense ya mugemburisi leyi tirhaka eka bindzu eka xifundzankulu laha tiphesente leti tekiwaka ti ringanaka eka leyi ya Limpopo; kumbe

(b) eka muchini wo rhijisitara vabeji na ku ava mali leyi winiweke lowu pfumeleriweke eAfrika-Dzonga:

Ntsena loko mali yi fanele ku ka yi nga tluli mali leyi winiweke hi vabeji eka ku beja loku amukeriweke hi mugemburisi hi ku landza ku beja leswi kotekaka.

(4) Eka swinawana leswi—

- (a) mali leyi winiweke yi kumisisiwa hi ku susa eka ntsengo lowu faneleke ku hakeriwa, ntsengo lowu vekiweke ku beja koloko; na
- (b) ku beja loku katsaka nchumu lowu yelanaka na mujaho wa tihanyi wu fananisiwa na tanahi ku beja tihanci.

(5) Loko eka nkarhi wa xibalo ntsengo wa xibalo xa mali yo beja xi le hansi ka tandza, mugemburisi a nga ha susa mali ya ku lahlekeriwa ka ku beja eka xiyengenyana xa mikarhi ya xibalo, leyi vekiweke eka mpimoxikarhi ka mikarhi ya mune ya xibalo, na leyi vekiweke ehenhla ka ntsengo wa xibalo xo beja leyi vekiweke eka xiyengenyana xa mikarhi ya xibalo.”;

(b) ku siviwa ka Xitandzhaku xa H xa Swinawana swa Xitandzhaku lexi landzelaka:

**“XITANDZHAKU XA H
HUVO YO GEMBULA YA LIMPOPO**

XIBALO XA VAGEMBURISI

NAWU WO GEMBULA SWA XIFUNDZANKULU XA LIMPOPO, NAWU (NAWU WA NOMBORO YA 4
WA 1996

Xinawana xa 19(1)

Mikingiriko ya ku beja swa mitlangu (handle ka mujaho wa tihanci): 6½ ya ntsengo wa xibalo xo beja wa Mugemburisi
--

Ku jahisa tihanci: 6% ya mali ya vabeji
--

";

- (c) ku siviwa ka Tifomo ta 5 na 6 ta Swinawana swa Tifomo leti landzelaka:

FOMO YA 5

HUVO YO GEMBULA YA LIMPOPO

MALI YA MUCHINI WO RHJISITARA VABEJI NA KU AVA MALI LEYI WINIWEKE

NTLHERISELO WA MALI YA VHIKI NI VHIKI

/O GEMBULA WA XIFUNDZANKULU XA LIMPOPO, NAWU WA 1996 (NAWU WA NOMBORO YA 4
Xinawana xa 16(4)

SIKU	1 mali ley hlayisiweke/M ali ley	2 MIKAVELO	3 MALI LEYI HUMAKA	4 XIBALO (Kholomu ya 3x7%)
GO WA SWIBALO SWO YA EK				

LEMUKA:

- a) Tirhisa hi ku landza nchumu kumbe swilo leswi humelalaka hi ku ya hi ntsengo hinkwawo wa swiphemu swa vabeji eka ku beja loku kombisiweke hi Muchini wo rhijisitara vabeji na ku ava mali ley pimiweke hi ku ya hi nchumu
- b) Susa hi ku ya hi leswi humelalaka kumbe hikokwalaho ka swiyimo swi vula leswaku ntsengo wa mali ley kumiwaka hi munhu loyi a tirhisaka muchini wo rhijisitara vabeji na ku ava mali ley winiweke endzhaku ka ku susa ya vabeji,

FOMO YA 6

HUVO YO GEMBULA YA LIMPOPO

NTLHERISELO WA MUGEMBURISI

NTLHERISELO WA VHIKI NA VHIKI

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA 4 WA 1996)

Xinawana xa 19(2)**NTLHERISELO WA A: VUXOKOXOKO BYO BEJA**

VITO RA MUGEMBURISI								
NKARHI WA XIBALO		1	2	3	4	5	6	7
AVELO RA SWILO	J HLAYISIWA HI LULAMISIWEK	WI LULAMISIWEK	WI LULAMISIWEK	NGO WA MALI YA VABA EKA MALI YA KU	MALI YA			
KU YA HI LESWI	U YA HI RIXAKA	HI KU YA HI	HI KU YA HI	MALI YO BEJA	YI VEKIWEKE NA LE	VABEJI		
NGA HUMELELA		RIXAKA	HI RIXAKA	EKIWEKE NA LEYI LAH	HLEKEKE HI KU YA	OLOMU TA		
HA KONA			(TIKHOLOMU TA 2-	HI KU YA HI RIXAKA				6-5-3)
	R	R	R	R	R	R	R	
NTSENGO WA SWIKONGOMEO SWA XIBALO XA MIXAVO								
KU LULAMISIWA KA MALI LEYI HUMESIWAKA YO BEJA								
- LEYI NGA EHENHLA KA XIKWELETI								
- LEYI HUMAKA MATIKOMAMBE								
NTSENGO WA SWIBALO SWO BEJA								

A. SWIBALO LESWI HAKERIWAKA:

R

Salo lexi hakeriwaka hi 6.5% ka kholomu y.

B. KU LULAMISA

R

C. NTSENGO WA KU BEJA MUJAHO WA TIHANCI (A+B)

R

D. NTSENGO WA NTLANGU WO BEJA (KU SUKA EKA NTLHE R**NTSENGO LOWU NGA TA HAKERIWA HUVO (C+D)**

R

 SWILEMUKISO:

a) Ku hlaysia hi ku ya hi nchumu kumbe swiyimo leswi humelalaka swi vula leswaku mali ya vabeji leyи vekiweke hi mugemburisi hi ku landza leswi humelalaka eka nchumu kumbe swilo leswi humelalaka.

b) Susa hi ku ya hi leswi humelalaka kumbe hikokwalaho ka swiyimo swi vula leswaku ntsengo wa mali leyи kumiwaka hi munhu loyi a tirhisaka muchini wo rhijisitara vabeji na ku ava mali leyи winiweke endzhaku ka ku susa ya vabeji, eka leyи hlaysia weke, hinkwayo mali leyи susiweke hi ku landza Swinawana leswi.

NTLHERISELO WA MUGEMBURISI

NTLHERISELO WA VHIKI RIN'WANA NA RIN'WANA

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, 1996 (NAWU WA NOMBORO YA 4 WA 1996)
Xinawana xa 19(2)

NTLHERISELO WA B: VUXOKOXOKO BYO BEJA BYA SWA MITLANGU

VITO RA MUGEMBURISI						
NKARHI WA XIBALO						
1	2	3	4	5	6	7
AVELO KU YA HI LESWI NGA HUMELERISA XISWONA	KU HLAYISA KU YA HI RIXAKA	KU LAMISA HI KU YA HI RIXAKA	LESWI LULAMISIWEKE HI KU YA HI RIXAKA (TIKHOLOMU TA 2-3)	BEJI LOWU VEKIWEKE NA LEYI VEKIWEKE NA LEYI LA VABEJI (TIKHOLOMU T. IN BETS LAID AND LOST IN RESPECT OF EVENT)	AND LOST IN RESPECT OF EVENT	(COLUMNS 6-5-3)
	R	R	R	R	R	R
NTSENGO WA SWIKONGOMELO SWA XIBALO XA MIXAVO						
KU LULAMISA MALI YO BEJA						
- LEYI NGA EHENHLA KA XIKWELETI						
- YO HUMA KA MATIKWENIMAMBÉ						
NTSENGO WA SWIBALO SWO BEJA						

MALI LEYI NGA HLAYISIWA KU SUSIWA = NTSENGO WA XIBALO XO BEJA

NTSENGO WA XIBALO XO BEJA (A):

R

KU LULAMISA NTSENGO WA XIBALO XO BEJA (B):

R

NTSENGO LOWU ANTSWISIWEKE WA MALI YA XIBALO XO BEJA (A + B):

R

SWIBALO LESWI HAKERIWAKA SWA MITLANGU YO BEJA/MICHUNU LEYI HUMELELAKA:

1. SWIBALO LESWI HAKERIWAKA:

R

(Swibalo leswi hakeriwaka hi 6.5% wa Ntsengo wa Xibalo xa ku Beja (A)

2. SWIBALO LESWI HAKERIWAKA - KU LULAMISA

R

(Swibalo leswi hakeriwaka hi 6.5% swa Ntsengo wa Xibalo xa ku Beja (B)

3. MALI YA KU BEJA LEYI HAKERIWAKA EKA HUVO

R

SWILEMUKISO:

a) Ku hlayisa hi ku ya hi leswi nga humelela kumbe leswi endlekaka swi vula leswaku ntsengo wa mali ya vabeji eka leyi vekiweke ku beja hi mugemburisi hi ku ya hi leswi endlekaka kumbe leswi humelelaka, leyi nga ehansi ka ntsengo wa mali leyi winiwaka eka ku beja leyi vekiweke

b) Susa hi ku ya hi leswi nga humelela kumbe leswi nga endlekaka swi vula leswaku mitsengo hinkwayo leyi hakeriweke hi mugemburisi eka vabeji lava nga wina hi ku ya hi leswi nga humelela kumbe leswi nga endlekaka swi ri ehansi ka mitsengo hinkwayo leyi kumiweke hi mugemburisi loyi hi ku ya hi leyi faneleke ku ttherisiwa eka ku beja leyi vekiweke hi yena eka leswi nga humelela kumbe leswi nga endlekaka.

9. Ku antswisiwa ka Xinawana xa 26

Xinawana xa 26 xi antswisiwile hi ku siviwa hi xiphemu xa xinawana xa 26(1) xa xiphemu xa xinawana lexi landzelaka:

“Munhu loyi a vuriwaka eka xiyenge xa 40(2) xa Nawu, loyi a lulamisaka ntswalo wa swa timali wa ntlhanu wa tiphesente kumbe ku tlula eka bindzu ra muchini wa ku rhijisitara vabeji na ku ava mali leyi winiweke kumbe mugemburisi, u fanele ku endla xikombelo eka Huvo ku kuma mpfumelelo wo khoma ntswalo lowu naswona u fanele ku hakela xibalo lexi vekiweke eka Xitandzhaku xa I.”.

10. Ku nghenisiwa ka Xitandzhaku

Xitandzhaku lexi landzelaka xi fanele ku nghenisiwa endzhaku ka Xitandzhaku xa H:

**"XITANDZHAKU XA I
HUVO YO GEMBULA YA LIMPOPO**

**MAENDLELO YO KUMA NTSWALO EKA XIYENGE XA BINDZU RA MUCHINI WO RHIJISITARA
VABEJI NA KU AVA MALI LEYI WINIWEKE KUMBE MUGEMBURISI
NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996 (NAWU WA NOMBORO YA 4
WA 1996)**

Xinawana xa 26(1)

Mpfumelelo wa maendlelo yo kuma ntswalo eka xiyenge xa bindzu ra muchini wo rhijisitara vabeji na ku ava mali leyi winiweke kumbe mugemburisi yi fanele ku hakeriwa hi ku ya hi tafula leri nga laha hansi:

Phesente leyi kumiwaka	Phesente leyi faneleke ku hakeriwa	Mali
100%	100% ya R87,980.00	R87,980.00
80-90%	85% ya R87,980.00	R74,783.00
60-79%	60% ya R87,980.00	R52,788.00
30-59%	30% ya R87,980.00	R26,394.00
0-29%	20% ya R87,980.00	R17,596.00

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