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PROVINCIAL NOTICE

The following Provincial Notice is published for general information and comes into operation on the date when the Western Cape Eleventh Gambling and Racing Amendment Act, 2002 (No. 8 of 2002) comes into operation.

G. A. LAWENCE,
DIRECTOR-GENERAL

Provincial Building,
Wale Street,
Cape Town.

PROVINSIALE KENNISGEWING

Die volgende Provinsiale Kennisgewing word vir algemene inligting gepubliseer en tree in werking op die datum waarop die Elfde Wes-Kaapse Wysigingswet op Dobbeldary en Wedrenne, 2002 (Nr. 8 van 2002) in werking tree.

G. A. LAWRENCE,
DIREKTEUR-GENERAAL

Provinsiale-gebou,
Waalstraat,
Kaapstad.

PROPOSED AMENDMENTS — GENERAL EXPLANATORY NOTE

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

_____ Words underlined with a solid line indicate insertions into the existing Rules.

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**WESTERN CAPE GAMBLING AND RACING LAW, 1996
(LAW 4 OF 1996)**

REGULATIONS TO AMEND THE WESTERN CAPE GAMBLING AND RACING REGULATIONS

WESTERN CAPE GAMBLING AND RACING REGULATIONS

The Provincial Minister for Agriculture, Tourism and Gambling being the Provincial Minister responsible for administering the Western Cape Gambling and Racing Law, 1996 (Law 4 of 1996) has further amended the Western Cape Gambling and Racing Regulations published under Provincial Notice 239/1996 dated 7 June 1996 and as amended by Provincial Notices 440, 1996 (dated 11 October 1996), 458, 1996 (dated 30 October 1996), 303, 1997 (dated 29 August 1997), 446, 1997 (dated 12 December 1997), 50, 1997 (dated 23 January 1998), 285, 1998 (dated 29 May 1998), 331, 1998 (dated 19 June 1998), 334, 1998 (dated 26 June 1998), 363, 2000 (dated 16 August 2000), 24, 2001 (dated 2 February 2001), and 11, 2002 (dated 18 January 2002) as follows:

- (a) by the substitution in regulation 70 for subregulation (2) of the following subregulation:

“(2) The percentage of tax to be collected by the holder of a bookmaker licence in respect of all winning bets shall be [six] three per cent.”, and

- (b) by the addition of the following regulations:

“Payment of betting levy by holder of bookmaker licence

71.(1) The holder of a bookmaker licence shall, simultaneously with submission of the return required in terms of regulation 70(1), submit to the Board a return reflecting—

- (a) the total rand value of betting transactions conducted by that holder during the preceding tax period, and
(b) the amount of the betting levy payable to the Board, calculated in terms of sub-regulation (2).

(2) The percentage of the betting levy to be collected by the holder of a bookmaker licence in respect of all winning bets with that holder shall be three per cent.

(3) The betting levy payable on winning bets reflected in the return contemplated in sub-regulation (1) shall be paid simultaneously with the submission of such return.

(4) Where a return contemplated in sub-regulation (1) is inaccurate in any respect, the Chief Executive Officer may remit such return to the licence holder and call upon the licence holder to submit an amended return.

(5) The licence holder shall, within five days of receipt of an inaccurate return contemplated in sub-regulation (4), submit an amended return to the Board, which shall replace the return submitted in terms of sub-regulation (1).

(6) Where applicable, upon submission of an amended return contemplated in sub-regulation (5), the licence holder shall deposit into the bank account of the Board, any amounts due in excess of the amounts paid over in terms of sub-regulation (1).

Payment of betting levy to holder of totalisator operator licence

72. Subject to compliance by the holder of the totalisator operator licence in the province of Western Cape with regulation 73, the Chief Executive Officer shall, within seven days of receipt of the betting levy referred to in regulation 71(3) or (6), as the case may be, pay the whole amount so received to such licence holder.

Duties of holder of totalisator operator licence regarding betting levy

73. The holder of the totalisator operator licence referred to in regulation 72 shall, on a quarterly basis, submit to the Board a return, together with such supporting documentation as may be required by the Board, which shall conclusively prove that the total amount of the betting levy paid over to it during the preceding quarter was exclusively applied to stakes payable in respect of horseracing in the Western Cape or retained in a separate account used exclusively for such stakes; provided that—

- (a) the amount expended on or allocated to stakes in the manner contemplated in this sub-regulation during the first full calendar year during which the levy is paid to the holder of the totalisator operator licence pursuant to regulation 72, shall not be less than the sum of the amount expended on stakes during the calendar year immediately preceding the commencement of payment of the betting levy to such licence holder and the total amount of all betting levies paid over to such licence holder during such calendar year, and
- (b) the amount expended on or allocated to stakes in the manner contemplated in this sub-regulation during each calendar year subsequent to the first full calendar year for which the levy is paid to the holder of the totalisator operator licence pursuant to regulation 72, shall not be less than the total amount contemplated in paragraph (a).

Duty of Chief Executive Officer regarding betting levy

74. If the holder of the totalisator operator licence referred to in regulation 72, does not comply with regulation 73, the Chief Executive Officer shall, immediately cease payment of any betting levy which would otherwise have been payable to such licence holder, and shall immediately pay such levy into the Provincial Revenue Fund."

VOORGESTELDE WYSIGINGS — ALGEMENE VERKLARENDE NOTA

[] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande regulasies aan.

_____ Woorde met 'n volstreep daaronder dui invoegings in bestaande regulasies aan

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**WES-KAAPSE WET OP DOBBELARY EN WEDRENNE, 1996
(WET 4 VAN 1996)**

**REGULASIES TOT WYSIGING VAN DIE WES-KAAPSE REGULASIES
INSAKE DOBBELARY EN WEDRENNE**

WES-KAAPSE REGULASIES INSAKE DOBBELARY EN WEDRENNE

Die Provinsiale Minister van Landbou, Toerisme en Dobbelary, wat die Provinsiale Minister is wat verantwoordelik is vir die administrasie van die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996 (Wet 4 van 1996), het die Wes-Kaapse Regulasies insake Dobbelary en Wedrenne, gepubliseer by Provinsiale Kennisgewing 239/1996 van 7 Junie 1996 en soos gewysig by Provinsiale Kennisgewings 440, 1996 (van 11 Oktober 1996), 458, 1996 (van 30 Oktober 1996), 303, 1997 (van 29 Augustus 1997), 446, 1997 (van 12 Desember 1997), 50, 1997 (van 23 Januarie 1998), 285, 1998 (van 29 Mei 1998), 331, 1998 (van 19 Junie 1998), 334, 1998 (van 26 Junie 1998), 363, 2000 (van 16 Augustus 2000), 24, 2001 (van 2 Februarie 2001), en 11, 2002 (van 18 Januarie 2002) (hierna "die regulasies" genoem), verder soos volg gewysig:

- (a) in regulasie 70, deur subregulasie (2) deur die volgende subregulasie te vervang:

"(2) Die persentasie belasting wat deur die houer van 'n boekmakerlisensie ten opsigte van alle wenweddenskappe ingevorder moet word, is [ses] drie persent.", en

- (b) deur die volgende regulasies toe te voeg:

"Betaling van dobbelaryheffing deur houer van boekmakerlisensie

71.(1) Die houer van 'n boekmakerlisensie moet gelyktydig met die indiening van die opgawe ingevolge regulasie 70(1) verlang, 'n opgawe by die Raad indien wat die volgende aantoon:

- (a) die totale randwaarde van wedderytransaksies wat daardie houer gedurende die voorafgaande belastingtydperk aangegaan het, en
(b) die bedrag van die wedderyheffing wat aan die Raad betaalbaar is, bereken ingevolge subregulasie (2).

(2) Die persentasie van die wedderyheffing wat die houer van 'n boekmakerlisensie moet invorder ten opsigte van alle wenweddenskappe met daardie houer, is drie persent.

(3) Die wedderyheffing betaalbaar op wenweddenskappe wat aangetoon word in die opgawe in subregulasie (1) beoog, moet gelyktydig met die indiening van daardie opgawe betaal word.

(4) Waar 'n opgawe in subregulasie (1) beoog, in enige opsig nie korrek is nie, kan die Hoof Uitvoerende Beampte daardie opgawe aan die lisensiehouer terugstuur en die lisensiehouer versoek om 'n gewysigde opgawe in te dien.

(5) Die lisensiehouer moet binne vyf dae vanaf ontvangs van 'n opgawe wat nie korrek is nie, in subregulasie (4) beoog, 'n gewysigde opgawe by die Raad indien ter vervanging van die opgawe wat ingevolge subregulasie (1) ingedien is.

(6) Waar toepaslik, moet die lisensiehouer by indiening van 'n gewysigde opgawe in subregulasie (5) beoog, enige bedrae verskuldig bô die bedrae wat ingevolge subregulasie (1) betaal is, in die Raad se bankrekening inbetaal.

Betaling van wedderyheffing aan houer van totalisator-operateurlisensie

72. Behoudens nakoming van regulasie 73 deur die houer van die totalisator-operateurlisensie in die provinsie Wes-Kaap, moet die Hoof Uitvoerende Beampte binne sewe dae vanaf ontvangs van die wedderyheffing in regulasie 71(3) of (6) genoem, na gelang van die geval, die hele bedrag aldus ontvang aan daardie lisensiehouer betaal

Pligte van houer van totalisator-operateurlisensie ten opsigte van wedderyheffing

73. Die houer van die totalisator-operateurlisensie in regulasie 72 genoem, moet op 'n kwartaallike grondslag 'n opgawe by die Raad indien, tesame met enige stawende dokumentasie, deur die Raad verlang, wat oortuigend bewys dat die totale bedrag van die wedderyheffing wat gedurende die voorafgaande kwartaal aan hom betaal is, uitsluitlik gebruik is vir inleggelde wat ten opsigte van perdewedrenne in die Wes-Kaap betaalbaar was, of gehou is in 'n afsonderlike rekening wat uitsluitlik vir daardie inleggelde gebruik is; met dien verstande dat —

- (a) die bedrag wat bestee of toegewys is ten opsigte van inleggelde, op die wyse in hierdie subregulasie beoog, gedurende die eerste volle kalenderjaar waartydens die heffing ingevolge regulasie 72 aan die houer van die totalisator-operateurlisensie betaal word, nie minder is nie as die som van die bedrag wat ten opsigte van inleggelde bestee is gedurende die kalenderjaar onmiddellik voor die aanvang van betaling van die wedderyheffing aan die lisensiehouer en die totale bedrag van alle wedderyheffings wat gedurende daardie kalenderjaar aan die lisensiehouer betaal is, en

- (b) die bedrag wat bestee of toegewys is ten opsigte van inleggelde, op die wyse in hierdie subregulasie beoog, gedurende elke kalenderjaar ná die eerste volle kalenderjaar waarvoor die heffing ingevolge regulasie 72 aan die houer van die totalisator-operateurlisensie betaal word, nie minder is nie as die totale bedrag in paragraaf (a) beoog.

Plig van Hoof Uitvoerende Beampte ten opsigte van wedderyheffing

74. Indien die houer van die totalisator-operateurlisensie in regulasie 72 genoem, nie regulasie 73 nakom nie, moet die Hoof Uitvoerende Beampte die betaling van enige wedderyheffing wat anders aan daardie lisensiehouer betaalbaar sou gewees het, onmiddellik staak en die heffing in die Provinsiale Inkomsterekening inbetaal."

