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DIE PROVINSIE MPUMALANGA

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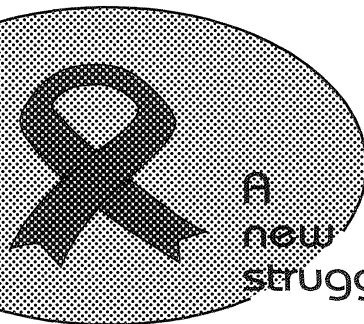
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NELSPRUIT, 31 OCTOBER 2012  
OKTOBER

**No. 2108**

**We all have the power to prevent AIDS**

AIDS  
affects  
us all



A  
new  
struggle

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DEPARTMENT OF HEALTH

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# GENERAL NOTICE

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## NOTICE 376 OF 2012

### MPUMALANGA PROVINCIAL DEPARTMENT OF FINANCE

#### REGULATION NOTICE

#### MPUMALANGA GAMBLING LEVIES AMENDMENT REGULATIONS, 2012

I, **YVONNE NKWENKWEZI PHOSA**, Member of the Executive Council for Finance in Mpumalanga, hereby amend the regulations contained herein after consultation with the Mpumalanga Gambling Board and in consultation with the Executive Council of Mpumalanga, in order to amend the regulation of casino gambling as contained in the Mpumalanga Gambling Levies Regulations, 2010 and to regulate the payment of gambling levies by totalisator operators and bookmakers within the Province.

Given under my hand at Mbombela this 7<sup>th</sup> day of October 2012.



**YN PHOSA**  
MEMBER OF THE EXECUTIVE COUNCIL  
FOR FINANCE: MPUMALANGA PROVINCE

#### REGULATIONS

#### GENERAL EXPLANATORY NOTE:

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

       Words underlined with a solid line indicate insertions in existing enactments.

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#### Definition

1. In this Regulations unless the context states otherwise,

“the Regulations” means the Mpumalanga Gambling Levies Regulations, 2010, published in the Provincial Gazette, Notice No. 206 of 2010,

#### Amendment of Regulation 1 of Mpumalanga Gambling Levies Regulations, 2012

2. Regulation 1 of the regulations is hereby amended by the substitution for sub-regulation (3) of the following subsection:

“(3) For each gambling machine, gross gambling revenue equals the total value registered on the in-meter less the total value registered on the out-meter less the total

value registered on the jackpot meter less the provision for incremental values of progressive jackpots, where applicable, [hand pays, progressive jackpots, jackpots, credit wins, short pays and hopper fill]: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a gambling machine, the licensee shall immediately communicate the malfunction to the Board and after approval by the Board, the method of calculation of gross gambling revenue for that gambling machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue."

#### Insertion of regulation 5A in Mpumalanga Gambling Levies Regulations, 2010

3. The following **regulation** is hereby inserted in the Regulations after regulation 5:

##### "Gambling levy - Totalisator Operators

5A. (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007 shall be paid -

- (a) at the rate of two and a half percent on the gross takings of such totalisator; and
- (b) at the rate of ten percent on the undistributed takings and unclaimed dividends respectively of that totalisator.

(2) For the purpose of paragraph (b) of subregulation (1) -

- (a) undistributed takings refer to that part of the gross takings of a totalisator which are undistributed as a result of the fact that -
  - (i) no fraction of ten cents has been declared as a dividend payable to punters on such takings; or
  - (ii) no ticket entitling the holder thereof to a refund of the amount staked by him or her was tendered for the refund of such amount; and
- (b) unclaimed dividends refer to that part of the gross takings of a totalisator which have not been claimed within a period of three months after they were declared as dividends.

(3) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (5) or not.

(4) If a licensee fails to keep the records used or required to be used to calculate the gambling levy, the Board may compute and determine such gambling levy based on an

audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.

(5) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which dispute cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute."

#### **Insertion of regulation 5B in Mpumalanga Gambling Levies Regulations, 2010**

4. The following section is hereby inserted in the regulations after section 5A:

##### "Gambling levy - Bookmakers

5B. (1) The gambling levy to be collected and paid in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007 -

(a) in relation to winning bets struck on any horseracing event shall be six percent of such winnings, provided that any bet on a combination of contingencies incorporating any contingency in relation to horseracing shall in its entirety be deemed to be a bet on horseracing; and

(b) in relation to winning bets struck on any sporting events or contingencies other than horseracing, shall be six-and-a-half percent of the gross profit generated in respect of all such transactions entered into during each tax period.

(2) For the purposes of paragraph (a) of subregulation (1), winnings shall be determined by deducting from the total amount payable in respect of a winning bet the amount staked in respect of that bet.

(3) For the purpose of paragraph (b) of subregulation (1), "gross profit" shall mean the total amount wagered with the holder of a bookmaker licence on betting transactions contemplated in paragraph (b) of subregulation (1), less the total amount paid out by such bookmaker in respect of winning bets during the relevant tax period, before deduction of any expenses incurred in the conduct of the relevant bookmaking business.

(4) If a licensee fails to keep records used or required to be used to calculate the gambling levy, the Board may compute and determine such gambling levy based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.

(5) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (4) or not.

(6) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute."

**5. Repeal of Regulations.** The whole of the Horse-Racing and Betting Regulations, 1978, as amended, are hereby repealed.

**6. Short Title and Commencement.** These regulations are called the Mpumalanga Gambling Levies Amendment Regulations, 2012 and shall come into operation on first day of the month following the publication thereof in the *Provincial Gazette*.

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