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## PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

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No. 2

14 March 2014

### 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**

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

**Regulation 4(2)**

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

”.

**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)**

<b>TOTALISATOR LICENCE APPLICATION FEE</b>	<b>R87, 980.00</b>
<b>FOR EACH TOTALISATOR SITE OUTLET</b>	<b>R8,798.00</b>
<b>TRANSFER OF TOTALISATOR SITE LICENCE</b>	<b>R8,798.00</b>
<b>TOTALISATOR AGENCY SITE LICENCE</b>	<b>R8,798.00</b>

<b>TOTALISATOR TRANSFER OF AGENCY LICENCE</b>	<b>R8,798.00</b>
<b>BOOKMAKER LICENCE APPLICATION FOR EACH BOOKMAKER SITE OUTLET</b>	<b>R87 980.00</b>
<b>TRANSFER OF SITE LICENCE BOOKMAKER</b>	<b>R8,798.00</b>

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**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)**

<b>TOTALISATOR ANNUAL LICENCE FEE</b>	<b>R110,000.00</b>
<b>FOR EACH SITE OUTLET ANNUAL FEE</b>	<b>R10,000.00</b>
<b>TOTALISATOR AGENCY ANNUAL LICENCE FEE</b>	<b>R10,000.00</b>

**ANNEXURE D**  
**LIMPOPO GAMBLING BOARD**

**BOOKMAKER LICENCE FEE**

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

**Regulation 15(2)**

<b>BOOKMAKER ANNUAL LICENCE FEE</b>	<b>R8,798.00</b>
<b>FOR EACH SITE OUTLET</b>	<b>R885.00</b>

**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)**

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

- (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)

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

**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	HOLD IN	ADJUSTMENT	ADJUSTED HOLD	TOTAL OF PUNTERS'	TAKE-OUT ON	PUNTERS'
OF EVENT	RESPECT	IN RESPECT	IN RESPECT OF	STAKES IN BETS	BETS LAID AND	WINNINGS
	OF RACE	OF RACE	RACE	LAI D AND LOST IN	LOST IN RESPECT	(COLUMNS
			(COLUMNS 2-3)	RESPECT OF RACE	OF RACE	6-5-3)
	R	R	R	R	R	R
<b>TOTAL FOR VAT PURPOSES</b>						
ADJUST LAY-OFF BETS						
- IN EXCESS OF LIABILITY						
- OUT OF COUNTRY						
<b>TOTAL FOR BETTING LEVIES</b>						

<b>A. TAX PAYABLE:</b>	R
(Tax payable at 6.5% of column 7)	
<b>B. ADJUSTMENT</b>	R
<b>C. HORSE RACING BETTING TOTAL (A+B)</b>	R
<b>D. SPORT BETTING TOTAL (FROM RETURN B)</b>	R
<b>TOTAL PAYABLE TO THE BOARD (C+D)</b>	<u><u>R</u></u>

**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

"

**11. Commencement**

These Regulations come into effect on 1 April 2014.