



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

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POLOKWANE,

Vol. 21

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Hlawuleka hinkwato

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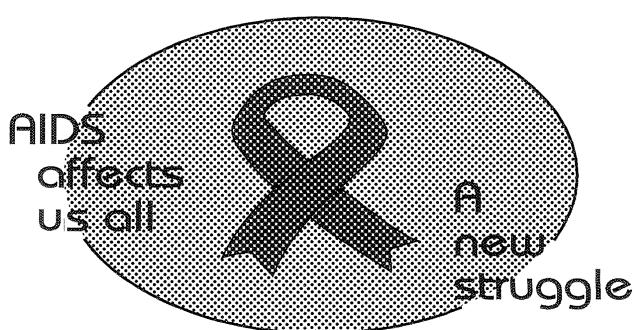
14 THAFAMUHWE 2014

No. 2328

Buitengewoon

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DEPARTMENT OF HEALTH

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PROVINCIAL NOTICES • PROVINSIALE KENNISGEWINGS

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)

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	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	OF RACE	RACE	LAID AND LOST IN	LOST IN RESPECT	(COLUMNS
			(COLUMNS 2-3)	RESPECT OF RACE	OF RACE	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						

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

".

11. Commencement

These Regulations come into effect on 1 April 2014.

No. 2**14 Maart 2014**

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 Provinsie Doppelwet, 1996 (Act 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. 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	R10, 000.00
LISENSIEGELDE	

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 weddenschappe aanvaar deur die beroepswedder ten opsigte van daardie voorwaarde of weddery gebeurlikheidsplanne, die punters wengeld op weddenschappe 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 HEFFINGOPGAEVORMS

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 'WENGEI KOLOM 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						

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

TOTAAL aan die Raad betaalbaar (C + D)

R _____

ERUG B: SPORT WEDSYFERS BESONDERHEDE

NAAM VAN BEROEPSWEDDER						
HEFFING TYDPERK						
1	2	3	4	5	6	7
KLASSIFIKASIE 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

11. Aanvang

Hierdie Regulasies tree in werking op die 1 April 2014.

No. 2

14-03-2014

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

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)

TŠHELETE YA NGWAGA YA LAESENSE YA MOHLOPHADIPUTSO	R8,798.00
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)

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 nngwe 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 hlakantšhwagodimo 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 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:

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 kopanong yeo.
- b) Ye e ntšhwago kopanong e ra palomoka yeo e swarwago ke Moputsadipetšho, ka morago ga go ntšha tshwaro/letseno, dintšhiwa ka moka tša go dumelwelwa 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	MASWARD 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	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 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						

→ 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 šireleeditšego 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	Tšelete
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. Mathomo

Milao e i tla thoma go soma go tloga ka la 1 Moranang 2014.

No. 2**14-03-2014****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 ukhipelele 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. Ukukhitjelelwa komthetholawulo 14

I-Anekstjha elandelako ijanyiselelwa 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. Ukukhitjelelwa 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% wenzozo 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% wenzozo epheleleko yokubheja wethothalizeyitha**

7. Ukukhitjelelwa komthetholawulo18

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 imbuviselo 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-Anekstja H kungakadluli uLosithathu weveke enye nenye, 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 ukubhadelo 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 sokubhadelia ihlawulo, imali yengeniso yokubheja epheleleko ingaphasi koziro, ibhukmakha ingadosa imali etlhayeleteko eenkhathini ezilandelako zokubhadelwa komthelo kodwana kungadluli iinkhathi zokubhadelwa komthelo zamahlandla amane, begodu kutjhejwe khulu ihlawulo yokubhadelia 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): inzuso 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(UMTHETHO WE-4 WE-1996)****UmThetholawulo 16(4)**

ILANGA	1 ukulahlekelwa /Inzuzo	2 OKWAHLUKANI SIWEKO	3 IMALI ESELEKO	4 IHLAWULO (Ikholumu 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 ~~ku~~nakalindeleki
- 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
ITHOTHALI NGEHLOSO YE-VAT						
UKUHLALISWA KWEMBADELO YOKUBHEJA						
- UKUDLULA IINKOLODO						
- NGAPHANDLE KWELIZWE						
ISAMBA SEHLAWULO YOKUBHEJA						

A. IHLAWULO: R

lawulo 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 eseleko 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 KWSESHI 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 NOKULOTJIWE NGOKUYA KWSEHLAKALO (IKHOLOMU 6-5-3)	ABHEJI ABATHUMBILE
	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) Okuzuziweko mayelana 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.

9. Ukukhitjelelwa komthetholawulo 26

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

"Umuntu okukhulunya 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 wethothalizeyitha nofana ibhukmakha kufanele sibhadelwe ngokuya ngokwethebulu engenzasi:

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

11. **Ukugala Kwesixhwayiso.**

Ukugala kwalesi Sixhwayiso ngumhlalea 1 Mabasa 2014.

No. 2**14-03-2014****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

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 LIMPOPO**

**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 4
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

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

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

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

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 rhjisitara 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 rhjisitara vabeji na ku ava mali leyi winiweke tanahi 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 humeleta
 - (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 humelela, 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 tanihi 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)

**Micingiriko 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 ivatti reyi hlayisiweke/M ali leyi	2 MIKAVELO	3 MALI LEYI HUMAKA	4 XIBALO (Kholomu ya 3x7%)
SO WA SWIBALO SWO YA EK				

LEMUKA:

- a) Tirhisa hi ku landza nchumu kumbe swilo leswi humelelaka hi ku ya hi ntsengo hinkwawo wa swiphemu swa vabeji eka ku beja loku kombisiweke hi Muchini wo rhijisitara vabeji na ku ava mali leyi pimiweke hi ku ya hi nchumu
- b) Susa hi ku ya hi leswi humelelaka kumbe hikokwalaho ka swiyimo swi vula leswaku ntsengo wa mali leyi kumiwaka hi munhu loyi a tirhisaka muchini wo rhijisitara vabeji na ku ava mali leyi 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 LULAMISIWEWI 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			(TIKHOLOMUTA 2-	HI KU YA HI RIXAKA		6-5-3)
	R	R	R	R	R	R
NTSENGO WA SWIKONGOMELO 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

balo 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 leyi 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 leyi kumiwaka hi munhu loyi a tirhisaka muchini wo rhijisitara vabeji na ku ava mali leyi winiweke endzhaku ka ku susa ya vabeji, eka leyi hlaysia weke, hinkwayo mali leyi 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 LIA LEYI VEKIWEKE NA LEYI LA IN BETS LAID AND LOST IN RESPECT OF EVENT	VAEBEI (TIKHOLOM (COLUMNS 6-5-3 AND LOST IN RESPECT OF EVENT	
R	R	R	R	R	R	R
NTSENGO WA SWIKONGOMEO SWA XIBALO XA MIXAVO						
KU LULAMISA MALI YO BEJA						
- LEYI NGA EHENHLA KA XIKWELETI						
- YO HUMA KA MATIKWENIMAMBE						
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 hlaysia hi ku ya hi leswi nga humelela kumbe leswi endlekaka swi vula leswaku ntsengo wa mali ya vabeji eka leyi vekiweke ku beja t 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 endleka swi vula leswaku mitsengo hinkwayo leyi hakeriweke hi mugemburisi eka vabeji lava nga wina hi ku ya hi leswi nga humelela kumbe leswi nga endleka swi ri ehansi ka mitsengo hinkwayo leyi kumiweke hi mugemburi loyi hi ku ya hi leyi faneleke ku therisiwa eka ku beja leyi vekiweke hi yena eka leswi nga humelela kumbe leswi nga endleka.

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 RHJISITARA

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 rhjisitara 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

11. Masungulo

Minawana leyi yi ta sungula ku tirha hi siku ra 1 Dzivamisoko 2014.

No. 3**14 March 2014****LIMPOPO PROVINCIAL ADMINISTRATION****DEPARTMENT OF ECONOMIC DEVELOPMENT, ENVIRONMENT
AND TOURISM**

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

LIMPOPO CASINO AND GAMING 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 Province Casino and Gaming Regulations that were published in *Government Gazette* 292 Notice No.28 of 26 September 1997, as set out in the Schedule.

SCHEDULE**1. Definitions and Interpretation**

In these Regulations "the Regulations" means the regulations published under Government Notice No.28 dated 26 September 1997, as amended by Government Notice No.167 dated 30 September 2002 and Government Notice No. 277 dated 15 September 2011.

2. Amendment of regulation 46

The following regulation is hereby substituted for regulation 46 of the Regulations:

"46. Suitability of third parties conducting business with licensee

46.1 A third party must apply to the Board for a certificate of suitability as determined in section 41 of the Act.

46.2 For the purpose of this regulation—

- (a) "key employee" means a person –
 - (i) in senior management of the third party;
 - (ii) who has a controlling interest in the third party's business entity;
 - (iii) in the employ of the third party who –

- (aa) is authorised to employ or terminate the employment of supervisory personnel of the third party;
 - (bb) is authorised to supervise or direct employees of the third party;
 - (cc) is authorised to manage one or more departments or functions of the third party;
 - (dd) is central to the operation of the third party;
 - (ee) is individually or as part of a group, responsible to formulate management policy of the third party; or
 - (ff) is a person referred to in regulation 46.3; and
- (b) “**other employee**” means an employee of the third party, other than a key employee, who is directly or indirectly involved in the operations of the third party and includes a person referred to in regulation 46.3.
- 46.3 The Board, in determining whether an employee is a key employee or other employee, is not limited by the job title of the employee and may consider the functions and responsibilities of the employee or position held.
- 46.4 The Board may, subject to regulation 10 –
- (a) grant or refuse an application for a certificate of suitability;
 - (b) amend or revoke a certificate of suitability; or
 - (c) suspend a certificate of suitability for such time as it may determine.
- 46.5 Where a certificate of suitability of either a third party, key employee or other employee is revoked or suspended, such third party, key employee or other employee may not provide any goods or services to a licensee.
- 46.6 A third party holding a certificate of suitability must, within 14 days of terminating the employment of a key employee or other employee, notify the Board, in writing, of such termination and the reasons therefor.
- 46.7 A licensed key employee and a licensed other employee must have the certificate of suitability available for inspection at all times when such person is on duty.
- 46.8 The third party must pay the following fees in relation to the certificate of suitability:

Category	Fee
Application fee for certificate of suitability	R8,798.00
Annual fee for certificate of suitability	R5,000.00
Amendment of certificate of suitability	R4,240.00
Application fee for key employees of third party	R2,120.00
Application fee for other employees of third party	R 445.00
Annual fee for key employees	R1,500.00
Annual fee for other employees	R1,500.00

- 46.9 Where a third party, key employee or other employee applies for a certificate of suitability and the Board is satisfied that the operation of the business of the third party may be seriously prejudiced or disadvantaged by a delay in issuing the certificate of suitability, the Board may issue the applicant with a temporary certificate of suitability pending the final outcome of the application.
- 46.10 A licensed third party must keep a copy of a key employee's certificate of suitability and an "other employee's" certificate of suitability on the employment record of that employee.

Amendment of regulation 72 of the Regulations

The following regulation is hereby substituted for regulation 72 of the Regulations:

"72. Proposal and application fees

Proposals and applications must be accompanied by the following non-refundable fees:

	Fee
1. Application for a casino licence	R477, 000.00
2. Application for transfer or removal of licence	R477, 000.00
3. Amendment of licence	R 8, 798.00
4. Key employee registration	R 2, 120.00

5. Annual licence for key employee and other employee R 1, 500.00
6. Casino employee registration R 445.00
7. Junket representative registration R 1, 060.00
8. Consent for procurement of interest in a licence must be paid according to the table hereunder:

Percentage procured	Percentage payable	Amount
100%	100% of R477, 000.00	R477, 000.00
80-90%	85% of R477, 000.00	R405, 450.00
60-79%	60% of R477, 000.00	R286, 200.00
30-59%	30% of R477, 000.00	R143, 100.00
0-29%	20% of R477, 000.00	R 95, 400.00

4. Amendment of regulation 74 of the Regulations

Regulation 74 is hereby amended by the substitution for sub-regulation 74.1 of the following sub-regulation:

"74.1 Every holder of a casino licence shall pay a licence fee of R87, 980.00 plus —

- (a) R1, 590.00 per registered gaming machine; and
- (b) R3, 286.00 per licenced casino table, for every year or part of a year ending on 31 March.".

5. Amendment of regulation 75 of the Regulations

Regulation 75 is hereby amended by the substitution for sub-regulation 75.1 of the following sub-regulation:

"75.1 The gaming levy payable in terms of section 54 of the Act shall be paid at the rate of 8.5% of the licensee gross gaming revenue.".

6. Amendment of regulation 130 of the Regulations

The following regulation is hereby substituted for regulation 130 of the Regulations:

"130. Application fees

Applications must be accompanied by the following non-refundable application fees:

Type of application	Fee
1. Bingo licence / transfer of licence R100.00 per seat with a maximum fee of	R81, 400.00
2. Amendment of licence	R 4, 240.00
3. Key employee registration	R 2,120.00
4. Bingo employee registration	R 445.00
5. Consent for procurement of interest in a licence must be paid according to the table hereunder:	

Percentage procured	Percentage payable	Amount
100%	100% of R81,400.00	R81,400.00
80-90%	85% of R81,400.00	R69,190.00
60-79%	60% of R81,400.00	R48,840.00
30-59%	30% of R81,400.00	R24,420.00
0-29%	20% of R81,400.00	R16,280.00

".

7. Amendment of regulation 132 of the Regulations

The following regulation is hereby substituted for Regulation 132 of the Regulations:

"132. Licence fees

- 132.1 Every holder of a bingo licence shall pay a licence fee of R 133.00 per licensed seat for every year or part of a year ending 31 March.
- 132.2 Every holder of a bingo licence shall pay an annual fee of R1,500.00 for every key employee and bingo employee registered.
- 132.3 The fee payable in terms of sub-regulation (1) and (2) shall be paid to the Board on issuing of the licence or registration and thereafter before 1 April of every year.

132.4 If the fee payable in terms of sub-regulation (1) and (2) is not paid in accordance with sub-regulation (3), the licensee shall pay a penalty on the amount of any licence fee outstanding at a rate of eight per cent of the licence fee for each week or part of a week which the licence fee remains unpaid: Provided that such penalty shall not exceed twice the amount of the levies in respect of which such penalty is payable: Provided further that where the Chief Executive Officer is satisfied that the failure on the part of any licensee to make payment of the levy or fee within the prescribed period was not due to or intended to avoid or postpone liability for payment of the amount due, the Chief Executive Officer may remit in whole or in part any penalty payable in terms of this regulation.".

8. Amendment of regulation 133 of the Regulations

Regulation 133 is hereby amended by the substitution for subregulation 133.1 of the following subregulation:

"133.1 The gaming levy payable in terms of section 54 of the Act, shall be paid at the rate of 8.5% of the licensee's bingo revenue.".

9. Amendment of regulation 169 of the Regulations

The following regulation is hereby substituted for regulation 169 of the Regulations:

"169. Application fees

Applications must be accompanied by the following non-refundable application fees:

Type of application	Fee
1. Gaming machine operator licence	R79, 918.00
2. Transfer of licence	R79, 918.00
3. Amendment of licence	R 4, 452.00
4. Key employee registration	R 2, 120.00
5. Gaming employee registration	R 445.00
6. Consent for procurement of interest in a licence must be paid according to the table hereunder:	

Percentage procured	Percentage payable	Amount
100%	100% of R79,918.00	R79,918.00
80-90%	85% of R79,918.00	R67,930.00
60-79%	60% of R79,918.00	R47,950.00
30-59%	30% of R79,918.00	R23,975.00
0-29%	20% of R75, 300.00	R15,984.00

"

10. Amendment of regulation 171 of the Regulations

The following regulation is hereby substituted for regulation 171 of the Regulations:

- "171.1 Every holder of a gaming machine route operator licence shall pay a licence fee of R48,760.00 plus R530.00 per gaming machine licenced for every year or part of a year ending on 31 March.
- 171.2 Every holder of a gaming machine route operator licence shall pay an annual fee of R1,500.00 for every key employee and gaming employee registered.
- 171.3 If the fee payable in terms of sub-regulation (1) and (2) is not paid in accordance with sub-regulation (3), the licensee shall pay a penalty on the amount of any licence fee outstanding at a rate of eight per cent of the licence fee for each week or part of a week during which the licence fee remains unpaid: Provided that such penalty shall not exceed twice the amount of the levies in respect of which such penalty is payable: Provided further that where the Chief Executive Officer is satisfied that the failure on the part of any licensee to make payment of the levy or fee within the prescribed period was not due to or intended to avoid or postpone liability for payment of the amount due, the Chief Executive Officer may remit in whole or in part any penalty payable in terms of this regulation.".

11. Amendment of regulation 172 of the Regulations

The following regulation is hereby substituted for regulation 172 of the Regulations:

- "172. Gaming levy**

The Gaming levy payable in terms of section 54 of the Act shall be paid at the rate of 10% of the licensee's gross gaming revenue.".

12. Amendment of regulation 197 of the Regulations

The following regulation is hereby substituted for regulation 197 of the Regulations:

"197. Application fees

Applications must be accompanied by the following non-refundable application fees:

Type of application	Fee (5 or less than 5 machines)	Fee (more than 5 machines)
New operator licence		
1. Gaming machine site licence	R8, 798.00	R80,000.00
2. Transfer of licence	R8, 798.00	R80 000.00
3. Amendment of licence	R1, 325.00	R4 240.00
4. Removal of business to another premises	R1, 325.00	R4 240.00
5. Key employee registration	R2, 120.00	R2,120.00
6. Gaming employee registration	R 445.00	R 445.00
7. Consent for procurement of interest in licence	R8, 798.00	see table hereunder
8. Consent for procurement of interest in a licence for sites with more than 5 machines must be paid according to the table hereunder:		

Percentage procured	Percentage payable	Amount
100%	100% of R80,000.00	R80,000.00
80-90%	85% of R80,000.00	R68,000.00
60-79%	60% of R80,000.00	R48,000.00
30-59%	30% of R80,000.00	R24,000.00
0-29%	20% of R80,000.00	R16,000.00

13. Amendment of regulation 198 of the Regulations

The following regulation is hereby substituted for regulation 198 of the Regulations:

"Licence fees

- 198.1 Every holder of a gaming machine site licence shall pay a licence fee of R3, 975.00, if the site operates five machines or less and R5, 565.00 if the site operates more than five machines, plus R530.00 per registered gaming machine for every year or part of a year ending on 31 March.
- 198.2 Every holder of a gaming machine site operator licence shall pay an annual fee of R1,500.00 for every key employee and gaming employee registered.
- 198.3 The licence fee payable in terms of sub-regulation (1) and (2) shall be paid to the Board on issuing of the licence and thereafter before 1 April of every year.
- 198.4 If the licence fee payable in terms of sub-regulations (1) and (2) is not paid in accordance with sub-regulation (3), the licensee shall pay a penalty on the amount of any licence fee outstanding at the rate of 10 percent of the licence fee for each week or part of a week during which the licence fee remains unpaid: Provided that such penalty shall not exceed twice the amount of the licence fee in respect of which such penalty is payable.".

14. Amendment of regulation 199

The following regulation is hereby substituted for regulation 199 of the Regulations:

"199. Gaming levies

The gaming levy payable in terms of section 54 of the Act shall be paid at the rate of 10 percent of the licensee's gross gaming revenue.".

15. Amendment of regulation 222

The following regulation is hereby substituted for regulation 222 of the Regulations:

"222. Application fees

Applications must be accompanied by the following non-refundable application fees:

- | | |
|---|-------------|
| 1. Manufacturer of gambling machines, devices and equipment | R100,000.00 |
| 2. Maintenance or suppliers licence | R 60,000.00 |
| 4. Amendment of licence | R 6,000.00 |

5. Key employee registration R 2,120.00
6. Service or manufacturing employee registration R 445.00
7. Consent for procurement in interest in licence must be paid according to the table hereunder:

Percentage procured	Percentage payable	Amount
100%	100% of R100,000.00	R100,000.00
80-90%	85% of R100,000.00	R85,000.00
60-79%	60% of R100,000.00	R60,000.00
30-59%	30% of R100,000.00	R30,000.00
0-29%	20% of R100,000.00	R20,000.00

".

16. Amendment of regulation 224

The following regulation is hereby substituted for regulation 224 of the Regulations:

"224. Licence fees

- 224.1 Every holder of a manufacturer licence shall pay a licence fee of R60,00.00 for every year or part of a year ending on 31 March: Provided that the holder of a maintenance or supplier licence shall pay a licence fee of R8,000.00 for every year or part of a year ending on 31 March.
- 224.2 Every holder of a manufacturer licence shall pay an annual licence fee of R1,500.00 for every key employee and manufacturer employee.
- 224.3 The licence fee payable in terms of sub-regulation (1) and (2) shall be paid to the Board on issuing of the licence and thereafter before 1 April of every year.
- 224.4 If the licence fee payable in terms of sub-regulation (1) and (2) is not paid in accordance with sub-regulation (3), the licensee shall pay a penalty on the amount of any licence fee outstanding at a rate of eight per cent of the licence fee for each week or part of a week which the licence fee remains unpaid: Provided that such penalty shall not exceed twice the amount of the levies in respect of which such penalty is payable: Provided further that where the Chief Executive Officer is satisfied that the failure on the part of any licensee to

make payment of the levy or fee within the prescribed period was not due to or intended to avoid or postpone liability for payment of the amount due, the Chief Executive Officer may remit in whole or in part any penalty payable in terms of this regulation.".

17. Commencement

These Regulations come into operation with effect from 1 April 2014.

No. 3**14 Maart 2014****LIMPOPO PROVINSIALE ADMINISTRASIE****DEPARTEMENT VAN EKONOMIESE ONTWIKKELING, OMGEWING
EN TOERISME****LIMPOPO PROVINSIE DOBBELWET, 1996**

(WET 4 VAN 1996.)

LIMPOPO CASINO EN DOBBEL REGULASIES, 2013

Die Lid van die Uitvoerende Raad het, in terme van artikel 88 van die Limpopo Provinsie Dobbelwet, 1996 (Ac t No 4 van 1996), gewysig die Limpopo Provinsie Casino en Dobbel Regulasies wat in die Staatskoerant 292 Kennis No.28 gepubliseer is van 26 September 1997, soos uiteengesit in die Bylae.

BYLAE**1. Definisies en interpretasie**

In these Regulations "the Regulations" means the regulations published under Government Notice No. 28 dated 26 September 1997, as amended by Government Notice No.167 dated 30 September 2002 and Government Notice No. 277 dated 15 September 2011 . In hierdie regulasies beteken "die Regulasies" die regulasies gepubliseer by Goewermentskennisgewing No 28, gedateer 26 September 1997, soos gewysig deur Goewermentskennisgewing No.167 gedateer 30 September 2002 en Goewermentskennisgewing No 277 gedateer 15 September 2011.

2. Wysiging van regulasie 46

Die volgende regulasie word hierby deur regulasie 46 van die Regulasies:

"46. Geskiktheid van derde partye sake te doen met lisensiehouer

46.1 'N Derde party moet by die Raad vir 'n IKAAT van geskiktheid soos bepaal in artikel

41 van die Wet.

46.2 Vir die doel van hierdie regulasie—

- (a) **"Sleutel werknemer"** beteken 'n persoon –
- (I) in senior bestuur van die derde party;
 - (II) wat 'n beherende belang in die derde party se besigheid entiteite ty het;
 - (III) in die diens van die derde party wat—
 - (aa) is owerhede sed in diens te neem of te beëindig die indiensneming van toesighoudende personeel van die derde party;
 - (bb) is owerhede sed om toesig te hou of te gelas werknemers van die derde party;
 - (cc) gemagtig is om te bestuur op e of meer departemente of funksies van die derde party;
 - (dd) is sentraal na die werking van die derde party;
 - (ee) is individueel of as deel van 'n groep, verantwoordelike bestuur van die beleid van die derde party te formuleer; of
 - (ff) is 'n persoon bedoel in regeling 46.3; en
- (b) **"Ander werknemer"** 'n werknemer van die derde party, anders as 'n sleutel werknemer, wat direk of indirek betrokke is by die werkzaamhede van die derde party en sluit 'n persoon bedoel in regeling 46.3.

46.3 Die Raad, in verslechte rmining of 'n werknemer is 'n sleutel werknemer of ander werknemer, is nie beperk deur die werk titel of die werknemer, en kan

die funksies en verantwoordelikhede van die werknemer of posisie beklee.

- 46.4 Die Raad kan, onderhewig aan regulasie 10 –
- (A) gr mier of weier om 'n aansoek om 'n sertifikaat van geskiktheid;
 - (B) wysig of herroep 'n sertifikaat van geskiktheid; of
 - (C) skort 'n sertifikaat van geskiktheid vir sodanige tyd as wat dit mag bepaal.
- 46.5 Waar 'n sertifikaat van geskiktheid van óf 'n derde party, sleutel werknemer of ander werknemer ingetrek of opgeskort is, soos derde party, sleutel werknemer of ander werknemer mag nie 'n ny goedere of dienste aan 'n licens e e.
- 46.6 'N derde party hou ing AC ertificate van s uitability, moet binne 14 dae van terminatin g die diens van 'n sleutel werknemer of ander werknemer, stel die Raad skriftelik in kennis stel van sodanige termyn Uit die navorsing en die redes daarvoor.
- 46.7 'N gelisensieer k ey e mpLOYEE en 'n gelisensieerde o ther werknemer moet die c ertificate van geskiktheid beskikbaar vir inspeksie te alle tye wanneer so 'n persoon aan diens is.
- 46.8 Die derde party moet die volgende fooie met betrekking tot die c ertificate van geskiktheid:

Kategorie	Fooi
Aansoek fooi vir sertifikaat van geskiktheid	R8, 798.00
Jaarlikse fooi vir sertifikaat van geskiktheid	R5, 000.00
Wysiging van sertifikaat van geskiktheid	R4, 240.00

Aansoek fooi vir die sleutel werknemers van die derde party	R2, 120.00
Aansoek fooi vir ander werknemers van die derde party	R 445.00
Jaarlikse fooi vir die sleutel werknemers	R1, 500.00
Jaarlikse fooi vir die ander werknemers	R1, 500.00

46.9 Waar 'n derde party, sleutel werknemer of ander werknemer aansoek doen om 'n sertificaat van s uitability en die Raad tevrede is dat die bedryf van die besigheid van die derde party kan ernstig benadeel of benadeel is deur 'n vertraging in die uitreiking van die sertificaat van geskiktheid, die Raad mag die aansoeker uitreik met 'n tydelike sertificaat van geskiktheid hangende die finale uitslag van die aansoek.

46.10 'N gelisensieer derde party moet k eep 'n afskrif van 'n sleutel werknemer se sertificaat van geskiktheid en 'n "ander werknemer se" sertificaat van geskiktheid vir die indiensneming rekord van daardie werknemer.

3. Wysiging van regulasie 72 van die Regulasies

Die volgende regulasie word hierby deur regulasie 72 van die Regulasies:

"72. Voorstel en aansoek fooie

Voorstelle en aansoeke moet vergesel word van die volgende nie-terugbetaalbare gelde:

Fooi	
1. Aansoek om 'n casino-lisensie	R4 77 000 0,00
2. Aansoek om die oordrag of verwydering van lisensie	R4 77 000 0,00
3. Wysiging van lisensie	R 8, 798 0,00

- | | |
|--|---------------|
| 4. Sleutel werknemer registrasie | R 2, 120 0,00 |
| 5. Jaarlikse lisensie vir die sleutel werknemer en ander werknemer | R 1, 500.00 |
| 6. Casino werknemer registrasie | R 4 45 0,00 |
| 7. Junket verteenwoordiger registrasie | R 1, 060 0,00 |
| 8. Toestemming vir verkryging van belang in 'n lisensie moet betaal word volgens die tabel | |

hieronder:

P ersontasie verkry	P ersontasie betaalbaar	'N berg
100%	100% van R4 77 000 0,00	R4 77 000 0,00
80-90%	85% van R4 77 000 0,00	R405, 450 0,00
60-79%	60% van R4 77 000 0,00	R 286, 200 0,00
30-59%	30% van R4 77 000 0,00	R 143, 100 0,00
0-29%	20% van R4 77 000 0,00	R 95, 400 0,00

4. Wysiging van regulasie 74 van die Regulasies

Regulasie 74 word hiermee gewysig deur die vervanging van sub - regulasie 74.1 van die volgende sub - regulasie:

"74.1 Elke houer van 'n casino-lisensie sal betaal 'n lisensie fooi van R 8 7, 980 0,00 plus —
 (A) R1, 59 0 00 per geregistreerde dobbelmasjien; En
 (B) R3, 286 0,00 per lisensie d casino tafel, vir elke jaar of gedeelte van 'n jaar wat op
 31 Maart.

5. Wysiging van regulasie 75 van die Regulasies

Regulasie 75 word hierby gewysig deur die vervanging van sub - regulasie 75.1 van die volgende sub - regulasie:

"75.1 Die spel heffing betaalbaar in terme van artikel 54 van die Wet moet betaal word teen die koers van 8,5% van die lisensiehouer bruto dobbelinkomste. ".

6. Wysiging van regulasie 130 van die Regulasies

Die volgende regulasie word hierby deur regulasie 130 van die Regulasies:

"130. Aansoek fooie

Aansoeke moet vergesel word van die volgende nie-terugbetaalbare aansoekgeld:

Tipe aansoek

Fooi

1. Bingolisensie / oordrag van lisensie

R100.00 per sitplek met 'n maksimum fooi van	R 81, 4 00 0,00
--	-----------------

2. Wysiging van lisensie

R 4, 240 0,00

3. Sleutel werknemer registrasie

R 2, 120 0,00

4. Bingowerknemer registrasie

R 4 45 0 0.

5. Toestemming vir verkryging van belang in 'n lisensie moet betaal word volgens die tabel hieronder:

Persentasie verkry	Persentasie betaalbaar	'N berg
100%	100% van R81, 400 0,00	R 81400 0,00
80-90%	85% van R 81400 0,00	R69, 190 0,00
60-79%	60% van R 81400 0,00	R48, 840 0,00
30-59%	30% van R81, 400 0,00	R24, 420 0,00
0-29%	20% van R81, 400 0,00	R16, 280 0,00

7. Wysiging van regulasie 132 van die Regulasies

Die volgende reordening word hierby deur Regulasie 132 van die Regulasies:

"132. Lisensiegelde

132.1 Elke houer van 'n bingolisensie sal 'n lisensie fooi van R 1 33 0,00 per gelisensieerde sitplek betaal vir elke jaar of gedeelte van 'n jaar wat eindig op 31 Maart.

- 132.2 Elke houer van 'n bingolisensie sal 'n jaarlikse fooi van R1, 500.00 betaal vir elke sleutel werknemer en bingowerknemer.
- 132.3 Die lisensie fooi betaalbaar in terme van sub - regulasie (1) en (2) moet betaal word aan die Raad op die uitreiking van die lisensie en daarna voor 1 April van elke jaar.
- 132.4 Indien die lisensie fooi betaalbaar in terme van sub - regulasie (1) en (2) nie betaal word in ooreenstemming met sub - regulasie (3), moet die lisensiehouer 'n boete op die bedrag van enige uitstaande lisensiegeld, teen 'n koers van agt persent van die lisensie fooi vir elke week of gedeelte van 'n week waarin die lisensie onbetaald is: Met dien verstande dat sodanige boete sal nie twee keer meer as die bedrag van die heffings ten opsigte waarvan die boete betaalbaar is: Met dien verstande verder dat waar die hoof uitvoerende beampete tevrede is dat die versuim aan die kant van die lisensiehouer betaling van die heffing of geld te maak binne die p VOORGESKREWE tydperk nie te wyte was aan of bedoel is om te vermy of aanspreeklikheid uit te stel vir die betaling van die bedrag wat verskuldig is, die Hoof Uitvoerende Beampete mag opdrag in geheel of gedeeltelik enige boete betaalbaar in terme van hierdie regulasie.

8. Wysiging van regulasie 133 van die Regulasies

Regulasie 133 word hierby gewysig deur die vervanging van subregulasie 133,1 van die volgende subregulasie te vervang:

"133,1 Die spel heffing betaalbaar in terme van artikel 54 van die Wet, sal betaal word teen die koers van 8,5% van die lisensiehouer se bingo inkomste.

9. Wysiging van regulasie 169 van die Regulasies

Die volgende regulasie word hierby deur f of regulasie 169 van die Regulasies:

"169. Aansoek fooie

Aansoeke moet vergesel word van die volgende nie-terugbetaalbare aansoekgeld:

Tipe aansoek

Fooi

- | | |
|---|----------------|
| 1. G aming masjien operateur lisensie | R 79, 918 0,00 |
| 2. T ransfer van lisensie | R7 9, 918 0,00 |
| 3. Wysiging van lisensie | R 4, 452 0,00 |
| 4. Sleutel werknemer registrasie | R 2, 120 0,00 |
| 5. Doppelwerknemer registrasie | R 4 45. 00 |
| 6. Toestemming vir verkryging van belang in 'n lisensie moet betaal word volgens die tabel hieronder: | |

P ertsentasie verkry betaalbaar	P ertsentasie betaalbaar	'N berg
100%	100% van R 79918 0,00	R79, 918 0,00
80-90%	85% van R79, 918 0,00	R67, 930 0,00
60-79%	60% van R79, 918 0,00	R47, 950 0,00
30-59%	30% van R79, 918 0,00	R23, 975 0,00
0-29%	20% van R75, 300 0,00	R15, 984 0,00

10. Wysiging van regulasie 171 van die Regulasies

Die volgende r erordening is hiermee US bstitut ed vir r erordening 171 van die R erordening s:

- "171. 1 Elke houer van 'n dobbelmasjien moet operator lizensie, sal betaal 'n lizensie fooi van R4 8 760 0,00 plus R5 3 0 0,00 per dobbelmasjien gelisensieerd vir elke jaar of gedeelte van 'n jaar wat op 31 Maart.
- 171,2 Elke houer van 'n dobbelmasjien moet operatorlizensie sal 'n jaarlikse lizensie fooi van R1, 500.00 betaal vir elke sleutel werknemer en dobbel werknemer geregistreered.
- 171,3 Indien die lizensie fooi betaalbaar in terme van sub - regulasie (1) en (2) nie betaal word in ooreenstemming met sub - regulasie (3), moet die lizensiehouer 'n boete op die bedrag van enige uitstaande lizensiegeld, teen 'n koers van agt persent van die lizensie fooi vir elke week of gedeelte van 'n week waartydens die lizensiegeld onbetaald is: Met dien verstande dat sodanige boete sal nie twee keer meer as die bedrag van die heffings ten opsigte waarvan die boete betaalbaar is: Met dien verstande verder dat waar die hoof uitvoerende beamppte tevrede is dat die versuim aan die kant van die lizensiehouer betaling van die heffing of gelde te maak binne die voorgeskrewe tydperk nie te wyte was aan of bedoel is om te vermy of aanspreeklikheid uit te stel vir die betaling van die bedrag wat verskuldig is, die Hoof Uitvoerende Beamppte mag opdrag in geheel of gedeeltelik enige boete betaalbaar in terme van hierdie regulasie.

1.1. Wysiging van regulasie 172 van die Regulasies

Die volgende regulasie word hierby deur regulasie 172 van die Regulasies:

"172. Speel heffing

Die Gaming heffing betaalbaar in terme van artikel 5 4 van die Wet moet betaal word teen die koers van 10% van die lizensiehouer se bruto dobbelinkomste.

1.2. Wysiging van regulasie 197 van die Regulasies

Die volgende regulasie word hierby deur regulasie 197 van die Regulasies:

"197. Aansoek fooie

Aansoeke moet vergesel word van die volgende nie-terugbetaalbare aansoekgeld:

Tipe aansoek

	Fooi (5 of minder as 5 masjiene)	Fooi (Meer as 5 masjiene)
Nuwe operator lizensie		
1. Dobbelmasjienperseellisensie	R8, 798 0,00	R80,000 0,00
2. Oordrag van licensie	R 8, 798 0,00	R8 000 0,00
3. Wysiging van licensie	R1, 325 0,00	R4 240 0,00
4. Verwydering van die besigheid na 'n ander perseel	R1, 325 0,00	R4 240 0,00
5. Sleutel werknemer registrasie	R2, 120.00	R2, 120.00
6. Dobbelwerknemer registrasie	R 445.00	R 445.00
7. Toestemming vir verkryging van belang in licensie	R 8, 7 98 0,00	sien tabel

hieronder

8. Toestemming vir verkryging van belang in 'n licensie vir webwerwe met meer as 5 masjiene betaal moet word volgens die tabel hieronder:

Persentasie verkry	Persentasie betaalbaar	Bedrag
100%	100% van R80, 000.00	R80, 000.00
80-90%	85% van R80, 000.00	R68, 000.00
60-79%	60% van R80, 000.00	R48, 000.00
30-59%	30% van R80, 000.00	R24, 000.00
0-29%	20% van R80, 000.00	R16, 000.00

1 3. Wysiging van regulasie 198 van die Regulasies

Die volgende r erordening is hiermee subar t ed vir regulasie 198 van die Regulasies:

Licensiegelde

- 198.1 Elke houer van 'n dobbelmasjien webwerf lizensie sal betaal 'n licensie fooi van R3, 975 0,00, indien die werf bedryf vyf masjiene of minder en R5, 565 0,00 indien die

perseel bedryf meer as vyf masjiene, plus R 5 3 0,00 per geregistreerde dobbelmasjien vir elke jaar of gedeelte van 'n jaar wat op 31 Maart.

198.2 Elke houer van 'n dobbelmasjien perseel operator lisensie sal 'n jaarlikse fooi van R1, 500.00 betaal vir elke sleutel werknemer en dobbel werknemer geregistreered

198.3 Die lisensie fooi betaalbaar in terme van sub - regul by ioon (1) en (2) moet betaal word aan die Raad op die uitreiking van die lisensie en daarna voor 1 April van elke jaar.

198.4 Indien die lisensie fooi betaalbaar in terme van sub - regulasies (1) en (2) nie betaal word in ooreenstemming met sub - regulasie (3), moet die lisensiehouer 'n boete op die bedrag van enige uitstaande lisensiegeld, teen die koers van 10 persent van die lisensie fooi vir elke week of gedeelte van 'n week waartydens die lisensiegeld onbetaald is: Met dien verstande dat sodanige boete sal nie twee keer meer as die bedrag van die lisensiegeld ten opsigte waarvan die boete betaalbaar is.

14. Wysiging van regulasie 199

Die volgende regulasie word hierby deur regulasie 199 van die Regulasies:

199. Speel heffings

Die spel heffing betaalbaar in terme van artikel 54 van die Wet moet betaal word teen die koers van 10 persent van die lisensiehouer se bruto dobbelinkomste.

15. Wysiging van regulasie 222

Die volgende regulasie word hierby deur regulasie 222 van die Regulasies:

222. Aansoek fooie

Aansoeke moet vergesel word van die volgende nie-terugbetaalbare aansoekgeld:

1. Vervaardiger van dobbelmasjiene, toestelle en toerusting R100, 000,00
2. Onderhoud of verskaffers lisensie R 60.000,00
4. Wysiging van lisensie R 6.000,00

5. Sleutel werknemer registrasie R 2,120.00
6. Diens of vervaardiging werknemer registrasie R 445.00
7. Toestemming vir verkryging van belang in lisensie moet betaal word volgens die tabel hieronder:

Persentasie verkry	Persentasie betaalbaar	Bedrag
100%	100% van R100, 000.00	R100, 000.00
80-90%	85% van R100, 000.00	R85, 000.00
60-79%	60% van R100, 000.00	R60, 000.00
30-59%	30% van R100, 000.00	R30, 000.00
0-29%	20% van R100, 000.00	R20, 000.00

16. Wysiging van regulasie 224

Die volgende reordening word hierby deur regulasie 224 van die Regulasies:

224. Lisensiegelde

224.1 Elke houer van 'n vervaardiger lisensie sal 'n lisensie fooi van R 60,00 00 betaal vir elke jaar of gedeelte van 'n jaar wat op 31 Maart. Met dien verstande dat die houer van 'n onderhoud of verskaffer lisensie sal 'n lisensie fooi van R8, 000.00 betaal vir elke jaar of gedeelte van 'n jaar wat op 31 Maart.

224.2 Elke houer van 'n vervaardiger lisensie sal 'n jaarlikse lisensie fooi van R1, 500.00 betaal vir elke sleutel werknemer en vervaardiger werknemer.

224.3 Die lisensie fooi betaalbaar in terme van sub - regulasie (1) en (2) moet betaal word aan die Raad op die uitreiking van die lisensie en daarna voor 1 April van elke jaar.

224.4 Indien die lisensie fooi betaalbaar in terme van sub - regulasie (1) en (2) nie betaal word in ooreenstemming met sub - regulasie (3), moet die lisensiehouer 'n boete op

die bedrag van enige uitstaande lisensiegelde, teen 'n koers van agt persent van die lisensie fooi vir elke week of gedeelte van 'n week waarin die lisensie onbetaald is: Met dien verstande dat sodanige boete sal nie twee keer meer as die bedrag van die heffings ten opsigte waarvan die boete betaalbaar is: Met dien verstande verder dat waar die hoof uitvoerende beampete tevrede is dat die versuim aan die kant van die lisensiehouer betaling van die heffing of gelde te maak binne die voorgeskrewe tydperk nie te wyte was aan of bedoel is om te vermy of aanspreeklikheid uit te stel vir die betaling van die bedrag wat verskuldig is, die Hoof Uitvoerende Beampete mag opdrag in geheel of gedeeltelik enige boete betaalbaar in terme van hierdie regulasie.

No. 3

14-03-2014

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)

MOLAOTAOLO WA DIKHASINO LE DIKEMPOLO, 2013

Molekgotlaphethiši, go ya ka karolo 88 ya Molao wa go Kempola wa Probense ya Limpopo, 1996 (Molao wa 4 wa 1996), o fotošitše Melaotaolo ya Dikhasino le Dikempolo wa Probense ya Limpopo yeo e gatišitšwego Kuranteng ya Mmušo 292 Temošo ya 28 ya 26 Lewedi 1997, bjalo ka ge e beiwe ka Lenaneong.

Lenaneo

1. **Ditlhalošo le Diphetolelo**

Mo Melaophetošong ye, "Melaotaolo" e ra melaotaolo yeo e phatlaladitšwego ka fase ga Temošo ya Mmušo ya 28 ya letšatšikgwedi la 26 Lewedi 1997, bjalo ka ge e fetotšwe ke Kuranta ya Mmušo ya 167 ya letšatšikgwedi la 39 Lewedi 2002 le Temošo ya Mmušo ya 277 ya letšatšikgwedi la 15 Lewedi 2011.

2. **Phetšo ya Molaotaolo 46**

Melaotaolo ye e latelago e emetšwe ke molaotaolo 46 wa Melaotaolo.

"46. **Maleba a setho sa boraro sa go gweba ka laesense**

46.1 Setho sa boraro se swanetše go dira dikgopelo tša setifikheithi sa go ba maleba bjalo ka ge go hlathollwa ke Karolo 41 ya Molao.

46.2 Go ya Molaotaolo wo—

- (a) **“Motho yo bohlokwa” o ra –**
- (i) molaodimogolo wa setho sa boraro
 - (ii) yoo a nago le taolo ya dikgahlego tša kgwebo ya setho sa boraro
 - (iii) yo a thwetšwego ke setho sa boraro seo –
 - (aa) se dumelšwego go thwala le go ntšha mošomong bašomi ba maemo a bohlokomedi bja mošomi wa setho sa boraro
 - (bb) o dumelšwe go hlokomela goba go laetša bašomi ba setho sa boraro
 - (cc) o dumelšwe go laola lefapa le tee goba go feta goba mešomo ya setho sa boraro
 - (dd) o ka sehloweng sa go šoma ga setho sa boraro
 - (ee) a le noši goba ka sehlopa, o maemong a go hloma melao ya bolaodi bja setho sa boraro; goba
 - (ff) ke motho yoo go bolelwago ka yena go Molaotaolo 46.3; le
- (b) **“mošomi yo mongwe” e ra mošomi wa setho sa boraro, ka ntle ga mošomi yo bohlokwa, yoo ka maleba goba ka go dikela, a amanago le ditshepedišo tša setho sa boraro go akaretša le motho yoo go bolelwago ka yena go Molaotaolo 46.3.**

46.3 Boto, mo go hlaoleng ge eba mošomi ke mošomi yo bohlokwa goba mošomi yo mongwe, ga e felele ka maemo a mošomo wa mošomi gomme e ka tšewa go ba mešomo le maikarabelo tša mošomi goba maemo a mošomo ao a a swerego.

- 46.4 Boto e ka, go ya ka Molaotaolo 10–
- (a) fa goba go gana kgopelo ya setifikheithi sa maloka; goba
 - (b) fotoša goba go fetšiša setifikheithi sa maloka
 - (c) fetšiša setifikheithi sa maloka ka nako yeo a ikgethelago
- 46.5 Moo setifikheithi sa maloka sa setho sa boraro goba mošomi yo bohlokwa goba mošomi yo mongwe se ka ganwa goba sa fetšišwa, mošomi a ka se abe phahlo goba tirelo go moswaralaesense.
- 46.6 Setho sa boraro sa go ba le setifikheithi sa maloka se, pele ga matšatši a 14 a go fetšiša mošomo wa mošomi yo bohlokwa goba mošomi yo mongwe, ka tsebiša Boto, ka go ngwala, ka phetšišo yeo le mabaka a gona.

- 46.7 Mošomi yo bohlokwa goba mošomi yo mongwe yoo a nago le laesense o swanela go ba le setifikheithi sa maloka gore se lekolwe ka dinako ka moka ge motho yoo a le mošomong.
- 46.8 Setho sa boraro se swanetše go lefa ditefelo tše di latelago mabapi le setifikheithi sa maloka:

Karolo	Tšhelete
Kgopelo ya setifikheithi sa maloka	R8,798.00
Tšhelete ya ngwaga ya setifikheithi sa maloka	R5,000.00
Phetošo ya setifikheithi sa maloka	R4,240.00
Tšhelete ya kgopelo ya go ba mošomi yo bohlokwa	R2,120.00
Tšhelete ya kgopelo ya go ba mošomi yo mongwe.	R 445.00
Tšhelete ya ngwaga ya go ba mošomi yo bohlokwa	R1,500.00
Tšhelete ya ngwaga ya go ba mošomi yo mongwe	R1,500.00

- 46.9 Moo setho sa boraro, mošomi yo bohlokwa goba mošomi yo mongwe a dirago kgopelo ya setifikheithi sa maloka gomme Boto ya kgotsofala gore tshepetšo ya kgwebo ya setho sa boraro e ka šitišwa goba ya gwahlafatša ke titelo ya go ntšhwa ga setifikheithi sa maloka, Boto e ka ntšhetša mokgopedi setifikheithi sa motšaoswere sa maloka go ya le ditlamorago tša kgopelo yeo.
- 46.10 Setho sa boraro seo se nago le laesense se swanetše go boloka khophi ya setifikheithi sa maloka sa mošomi yo bohlokwa le sa mošomi yo mongwe ka direkhothong tša mošomo tša mošomi yoo.

3. Phetošo ya Molaotaolo 72 ya Melaotaolo

Molaotaolo wo o latelago o eme legatong la Molaotaolo 72 wa Melaotaolo:

"72. Kakanyo le tsentšhotirong

Kakanyo le tsentšhotirong e swanetše go felegetšwa ke dihlokatefonthago tše di latelago:

	Tšelete
1. Kgopelo ya laesense ya khasino	R477, 000.00
2. Kgopelo ya neeletšano goba go tlošwa ga laesense	R477, 000.00
3. Phetošo ya laesense	R 8, 798.00
4. Boingwadišo bja mošomi yo bohlokwa	R 2, 120.00
5. Laesense ya ngwaga ya mošomi yo bohlokwa le mošomi yo mongwe	R 1, 500.00
6. Bongwadišo bja mošomelakhasino	R 445.00
7. Bongwadišo bja kemediketi (kemedi ya moeng)	R 1, 060.00
8. Tumelelo ya tshireletšo ya kgahlego ka laesenseng e swanetše go lefelwa go ya ka Tafola ye e lego ka fase:	

Diphesente tše di šireleditšwego	Phesente ye e lefelago	Tefo
100%	100% of R477, 000.00	R477, 000.00
80-90%	85% of R477, 000.00	R405, 450.00
60-79%	60% of R477, 000.00	R286, 200.00
30-59%	30% of R477, 000.00	R143, 100.00
0-29%	20% of R477, 000.00	R 95, 400.00

4. Phetošo ya Molaotaolo 74 wa Melaotaolo

Molaotaolo 74 o fetošitšwe ka go engwa legatong ke Molawanataolo 74.1 wa Molawanataolo wo o latelago:

"74.1 Yo mongwe le yo mongwe yo a swerego laesense o tla lefela tefo ya laesense ya R87,980.00 gotee le—

- (a) R1,590.00 ya motšene wa go kempola; le
- (b) R3,286.00 ya tafola ya laesense ya khasino, ngwageng o mongwe le o mongwe goba karolo ya ngwaga wo o felago ka di 31 Tlhakola".

5. Phetošo ya Molaotaolo 75 wa Melaotaolo

Molaotaolo 75 o fotošitšwe ka go bea legatong Molawanataolo 75.1 wa Molaotaolo wo o latelago:

"75.1 Lekgetho la kempolo le lefelwa go ya ka Molaotaolo 54 wa Molao gomme le tla lefela ka boleng boleng bja 8.5% ya kgobokamoka ya ditseno tša laesentshe ya go kempola."

6. Phetošo ya Molaotaolo 130 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong Molaotaolo 130 wa Melaotaolo:

"130. Ditefelo tša dikgopelo

Dikgopelo di swanetše go felegetšwa ke dihlokatefonthafo tša dikgopelo tše di latelago:

Mohuta wa kgopelo	Tšhelete
1. Laesense ya Bingo/ Tšhutišo ya laesense R100.00 ka tulo ka tšhelete ya bogolo bja	R81, 400.00
2. Phetošo ya laesense	R 4, 240.00
3. Bongwadišo bja mošomi yo bohlokwa	R 2,120.00
4. Bongwadišo bja mošomi wa Bingo	R 445.00
5. Tumelelo ya tšhireletšo ya kgahlego laesenseng e swanetše go lefelwa go ya ka	

Tafola ye e lego ka fase:

Diphesente tše di šireleditšwego	Diphesente tše di lefegago	Tefo
100%	100% of R81,400.00	R81,400.00
80-90%	85% of R81,400.00	R69,190.00
60-79%	60% of R81,400.00	R48,840.00
30-59%	30% of R81,400.00	R24,420.00
0-29%	20% of R81,400.00	R16,280.00

7. Phetošo ya Molaotaolo 132 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong la Molaotaolo 132 wa Melaotaolo:

"132. Tšhelete ya laesense

- 132.1 Yo mongwe le yo mongwe yo a swerego laesense ya Bingo o swanetše go lefa tšhelete ya R133.00 ka tulo ya laesense ngwageng o mongwe le o mongwe goba karolo ya ngwaga woo o felago ka di 31 Tlhakola.
- 132.2 Yo mongwe le yo mongwe yo a swerego lesense ya Bingo o swanetše go lefela tšhelete ya R1,500.00 ya mošomi yo mongwe le yo mongwe yo bohlokwa le mošomi wa Bingo o a nwadiseghweng.
- 132.3 Tšhelete ye e lefegago ya laesense, go ya ka Molawanataolo (1) le (2), e tla lefelwa go Boto ge go ntšhiwa laesense gomme ka morago ga moo e tla ba pele ga di 1 Moranang ngwaga o mongwe le o mongwe.
- 132.4 Ge e le gore tšhelete ya laesense yeo e lefelwago go ya ka Molawanataolo (1) le (2) ga se ya lefelwa go ya ka Molawanataolo (3), moswaralaesense o tla lefela kotlo ya tšhelete ya laesense ye nngwe le ye nngwe yeo e ka bego e šaletše ka boleng bja diphesente tše seswai ka beke goba ka karolo ya beke yeo laesentshe yeo e sego ya lefelwa: Ge fela kotlo yeo e sa fete gabedi tšhelete ya lekgetho yeo e swanetšego go lefelwa. Go ya gape le gore moo Hlogo ya Mošomiphethiši a kgotsofetšego gore go palelwa ga moswaralaesense go lefela lekgetho goba tšhelete ka gare ga nako ye e beilwego e be e se ka maikemišetšo a go efoga goba go šutišetša pele maikarabelo a go lefela sekoloto, Hlogo ya Mošomiphethiši a ka šomiša ka setseka goba ka moka dikotlo tše di swanetšego go lefelwa mo Molaotaolong wo."

8. Phetošo ya Molaotaolo 133 wa Melataolo

Molao 133 o fetositšwe ka go bea legatong Molawanataolwana 133.1 wa Molawanataolwana wo o latelago:

"133.1 Lekgetho la go kempola leo le lefelwago go ya ka karolo 54 ya Molao, le tla lefelwa ka boleng bja 8.5% ya letseno la moswaralaesense ya Bingo.".

9. Phetošo ya Molaotaolo 169 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong Molaotaolo 169 wa Melaotaolo:

"169. Tšhelete ya dikgopelo

Dikgopelo di swanetše go felegetšwa ke dihlokatefonthago tše di latelago tša tšhelete ya kgopelo:

Mohuta wa kgopelo	Tšhelete
1. Laesense ya go šomiša mošhene wa go kempola	R79, 918.00
2. Laesense ya tšhutišo	R79, 918.00
3. Laesense ya phetošo	R 4, 452.00
4. Boingwadišo bja mošomi yo bohlokwa	R 2, 120.00
5. Boingwadišo bja mošomi wa go kempola	R 445.00
6. Tumelelo ya tšhireletšo ya kgahlego laesenseng e swanetše go lefelwa go ya ka tafola ye e lego ka fase:	

Diphesente tša tšireletšo	Diphesente tše di lefegago	Tefo
100%	100% of R79,918.00	R79,918.00
80-90%	85% of R79,918.00	R67,930.00
60-79%	60% of R79,918.00	R47,950.00
30-59%	30% of R79,918.00	R23,975.00
0-29%	20% of R75, 300.00	R15,984.00

10. Phetošo ya Molaotaolo 171 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong Molaotaolo 171 wa Melaotaolo:

"171.1 Yo mongwe le yo mongwe yo a swerego laesense ya go šomiša motšhene wa go kempola o swanetše go lefela laesense ka tšhelete ya R48, 760.00 le R530.00 ka motšhene wa go kempola go ya ka laesense ngwaga o mongwe le o mongwe goba karolo ya ngwaga woo o felago ka di 31 Tlhakola.

- 171.2 Yo mongwe le yo mongwe yo a swerego laesense ya go šomiša motšhene wa go kempola o swanetše go lefela laesense ya ngwaga tšhelete ya R1,500.00 go mošomi yo mongwe le yo mongwe yo bohlokwa le mošomakempolong o a nwadiseghweng.
- 171.3 Ge tefo ya laesense yeo e lefelwago go ya ka Molawanataolo (1) le (2) e se ya lefelwa go ya ka Molawanataolo (3), moswaralaesense o tla lefela kotlo ya tšheleye yeo e tla bego e šaletše morago ka boleng bja diphesente tše seswai ka beke goba ka karolo ya beke yeo laesense yeo e tla bego e se ya lefelwa: Ge e le gore kotlo yeo ga e fete gabedi tšhelete ya lekgetho yeo e lefelago kotlo yeo. Ge e le gore Hlogo ya Mošomiphethiši o kgotsofetše gore go palelwa ga moswaralaesense go lefela lekgetho goba tšhelete ka nako yeo e beilwego ga se ka maikemišetšo a go efoga goba go fetišetša maikarabelo a go lefela tšhelete yeo e kolotwago, Hlogo ya Mošomiphethiši a ka šomiša ka moka goba ka boripana kotlo yeo e lefegago go ya ka Molaotaolo wo."

11. Phetošo ya Molaotaolo 172 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong Molaotaolo 172 wa Melaotaolo:

"172. Lekgetho la Papadi

Lekgetho la Papapdi leo le swanetšego go lefiwa go ya ka karolo 54 ya Molao, le tla lefelwa ka boleng bja 10% la kgobokomoka ya tšhelete ya papadi ya moswaralesense.".

12. Phetošo ya Molaotaolo 197 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong Molaotaolo 197 wa Melaotaolo:

"197. Tšhelete ya kgopelo

Dikgopelo di swanetše go felegetšwa ke dihlokatefonthafo tša dikgopelo tše di latelago:

Mohuta wa kgopelo Tšhelete	Tšhelete (metšhe ye 5 goba ka fase ga 5)
	(metšhene ya ka godimo ga 5)

Laesense ye mpsha ya go šoma

- | | | |
|---|------------|-----------------------|
| 1. Laesense ya setšhaba sa motšhene wa go kempola | R8, 798.00 | R80,000.00 |
| 2. Laesense ya tšhutišo | R8, 798.00 | R80 000.00 |
| 3. Laesense ya phetošo | R1, 325.00 | R4 240.00 |
| 4. Go tloša kgwebo go e iša go meagong e mengwe | R1, 325.00 | R4 240.00 |
| 5. Bogwadišo bja mošomi yo bohlokwa | R2, 120.00 | R2,120.00 |
| 6. Bogwadišo bja mošomi wa papading | R 445.00 | R 445.00 |
| 7. Laesense ya tumelelo ya tshireletšo ya kgahlego | R8, 798.00 | bona tafolana ka fase |
| 8. Tumelelo ya tshireletšo ya kgahlego laesenseng ya setsha seo se nago le metšhene ye 5
e swanetše go lefelwa go ya ka Tafola ye e lego ka mo fase: | | |

Diphesente tša tshireletšo	Diphesente tše di lefegago	Tefo
100%	100% of R80,000.00	R80,000.00
80-90%	85% of R80,000.00	R68,000.00
60-79%	60% of R80,000.00	R48,000.00
30-59%	30% of R80,000.00	R24,000.00
0-29%	20% of R80,000.00	R16,000.00

13. Phetošo ya Molaotaolo 198 wa Melaotaolo

Molaotaolo wo o latelago o ema legatong Molaotaolo 198 wa Melaotaolo:

“Tšhelete ya laesense

- 198.1 Yo mongwe le yo mongwe yo a nago le laesense ya setsha sa go kempola o swanetše go lefela tšhelete ya R3,975.00, ge e le gore setsha seo se šomiša metšhene ye mehlano goba ka fase, le R5, 565.00 ge e le gore setsha seo se šomiša metšhene ya go feta e

mehlano, le R530.00 ka motšhene wa go kempola wo ngwadišitšwego ngwaga o mongwe le o mongwe goba karolo ya ngwaga woo o felago ka di 31 Tlhakola.

- 198.2 Yo mongwe le yo mongwe yo a nago le laesentshe ya go šomiša setsha sa motšhene wa go kempola o tla lefela tšelete ya ngwaga ya laesense ya R1, 500.00 go mošomi yo mongwe le yo mongwe yo bohlokwa le mošomi wa go kempola.
- 198.3 Tšelete ya laesense yeo e lefegago go ya ka Molawanataolo (1) le (2) e tla lefelwa go Boto ge go fiwa laesense gomme morago ga moo e tla lefelwa ka morago ga di 1 Moranang ngwaga o mongwe le o mongwe.
- 198.4 Ge e le gore tšelete ya laesense yeo e lefegago go ya ka Molawanataolo (1) le 2) ga se ya lefelwa go ya ka Molawanataolo (3) moswaralaesense o tla lefela kotlo ya tšelete ya tefelo ya laesense yeo e šaletšego morago ka boleng bja diphesente tše 10 ya tšelete ya laesense ka beke goba karolo ya beke yeo laesense e sego ya lefelwa. Ge e le gore kotlo yeo ga e fete gabedi tšelete ya laesense go ya ka moo kotlo yeo e lefelwago.”.

14. Phetošo ya Molaotaolo 199

Molaotaolo wo o latelago o ema legatong Molaotaolo 198 wa Melaotaolo:

"199. Lekgetho la papadi

Lekgetho la papadi leo le lefiwago go ya ka karolo 54 ya Molao le tla lefelwa ka boleng bja diphesente tše 10 la kgobokomoka ya letseno la moswaralaesense ya go kempola.”.

15. Phetošo ya Maolotaolo 222

Molaotaolo wo o latelago o ema legatong Molaotaolo 222 wa Melaotaolo:

"222. Tšelete ya kgopelo

Dikgopelo di swanetše go felegetšwa ke dihlokatefonthafo tša dikgopelo tše di latelago:

1. Motšweletši wa metšhene ya go kempola, dithuši gammogo le didirišwa R100,000.00
2. Tlhokomelo le kabو ya laesense R 60,000.00
4. Phetošo ya laesense R 6,000.00
5. Bogwadišo bja mošomi yo bohlokwa R 2,120.00
6. Bogwadišo bja mošomi wa tirelo goba tšweletšo R 445.00
7. Tumelelo ya tshireletšo ya kgahlego laesenseng e swanetše go lefelwa go ya ka tafola ye e lego ka mo fase:

Diphesente tša tshireletšo	Diphesente tše di lefegago	Tefo
100%	100% of R100,000.00	R100,000.00
80-90%	85% of R100,000.00	R85,000.00
60-79%	60% of R100,000.00	R60,000.00
30-59%	30% of R100,000.00	R30,000.00
0-29%	20% of R100,000.00	R20,000.00

"

16. Phetošo ya Molaotaolo 224

Molaotaolo wo o latelago o ema legatong Molaotaolo 224 wa Melaotaolo:

“224. Tšelete ya laesense

224.1 Moswaralaesense ya tšweletšo yo mongwe le yo mongwe o swanetše go lefela tšelete ya R60,000.00 ya ngwaga ka ngwaga goba ya karolo ya ngwaga woo o felago ka di 31 Tlhakola: Ge e le gore moswaralaesense wa tlhakomelo goba kabو o tla lefela tšelete ya laesense ya R8,000.00 ka ngwaga goba karolo ya ngwaga woo o felago ka di 31 Tlhakola.

224.2 Moswaralaesense ya tšweletšo yo mongwe le yo mongwe o swanetše go lefela tšelete ya laesense ya ngwaga ya R1,500.00 go mošomedi yo mongwe le yo mongwe yo bohlokwa le mošomedi wa tšweletšo.

- 224.3 Tšhelete ya laesense ye e lefegago go ya ka Molawanataolo (1) le (2) e tla lefelwa Boto ge e ntšha laesense ka morago ga moo e tla lefelwa pele ga di 1 Moranang ngwaga o mongwe le o mongwe.
- 224.4 Ge tefo ya laesense yeo e lefelwago go ya ka Molawanataolo (1) le (2) e se ya lefelwa go ya ka Molawanataolo (3), moswaralaesense o tla lefela kotlo ya tšheleye yeo e tla bego e šaletše morago ka boleng bja diphesente tše seswai ka beke goba ka karolo ya beke yeo laesense yeo e tla bego e se ya lefelwa: Ge e le gore kotlo yeo ga e fete gabedi tšhelete ya lekgetho yeo e lefelago kotlo yeo. Ge e le gore Hlogo ya Mošomiphethiši o kgotsofetše gore go palelwa ga moswaralaesense go lefela lekgetho goba tšhelete ka nako yeo e beilwego ga se ka maikemišetšo a go efoga goba go fetišetša maikarabelo a go lefela tšhelete yeo e kolotwago, Hlogo ya Mošomiphethiši a ka šomiša ka moka goba ka boripana kotlo yeo e lefegago go ya ka Molaotaolo wo.".

No. 3**14-03-2014****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 khorø 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 khou 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

Nyengedzedza hedzi dzi khou imelwa nga nyengedzedza A ya ndangulo:

"ANNEXURE A

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

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

5. Dzudzanyululo ya ndangulo 15 ya dici ndangulo

Hedzi nyengedzedzwa dici 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 MU FARABUGU
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

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 MU FARAMBUELLO

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 imelwa ha ndangulothukhu 18(1) ya heyi ndangulothukhu:

“18(1) Mufarambuelo u fanela u lifha 12% kha mbuelo I sa phadaladzwi 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 khethenkano 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 khethenkanyothukhu (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 tamba zwa dzibere hu dzhiva 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:

“NZUDZANYO H

KHORO YA ZWA U TAMNBELA MALAMBA

MUTENGO WA MUFAKAGWAMA

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%)
BUELLOGUTE 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

(Muthelo kha 6.5% ya kholumu 7)

B. NDZUDZANYULULO

R

C. Bere (A+B)

R

D. MUTAMBO (U BVA B)

R

MBUELO I BADELWAHO KHORO

R _____

NDIVHADZO

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

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

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	MBUELO YA VHATAMBI	NDOZWO	MBUELO YA VHATAMB (CKHOLMUN 6-5-3)
			(KHOLMUN 2-3)			
	R	R	R	R	R	R
MUTHELO WA MBUELO						
DZUNDZANYULULO						
U FHIRISA						
NNDA HA SHANGO						
MBUELOGUTE						

→ MBUELO RA TUSANDOZWO = MBUELOGUTE ←

MBUELOGUTE (A):	<u>R</u> <hr/>
DZUDZANYULULO (B):	<u>R</u> <hr/>
NZUDZANYULULOGUTE (A + B):	<u>R</u> <hr/>

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 TAMBIWA 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 I 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 fanelu u badela khoro kha u kona hawe u fara hezwi u ya nga DZUDZANYO 1.”.

10. U engedzwa ha Ndudzanyo

Heyi Dzudzanyo I fanelu u dzheiswa:

“NZUDZANYO I

KHORO YA ZWA U TAMBELA MALAMBA

MBADEL:O DZA MBUELLO DZA BINDU LA MU FARABUGU NA MU FARAMBUELLO

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

11 .Mathomo a ndangulo

Ndangulo hedzi dici do thoma u shuma nga la 1 Lambamai 2014

No. 3

14-03-2014

UKULAWULWA KWESIFUNDO SELIMPOPO**UMNYANGO WOKUTHUTHUKISWA KWEZOMNOTHO, IBHODULUKO NOKUVAKATJHA**

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

IMITHETHOLAWULO YOKUGEMBULA NEKHASINO, YE-2013

USomkhandlu ngokuya ngokwesigaba 88 somThetho wokuGembula wesiFunda seLimpopo, we-1996 (umthetho wesi-4 we-1996), ukhibelele imithetholawulo yokuGembula neKhasino yesiFunda seLimpopo okhitjhwe *kuGazede yomBuso* yama-292 isAziso sama-28 sangezi-28 Khukhulamungu 1997, njengoba yendlalwe eTjhejulwini.

ITJHEJULI**1. linHlathululo nokuRhunyutjhwa kwazo**

KilemiThetholawulo, “imithetholawulo” itjho imithetholawulo etlolwe ngaphasi *kweGazede yomBuso* isAziso 28 sangezi-26 Khukhulamungu 2002, njengobana ikhitjelelwe ngesAziso somBuso se-167 sangezi-30 Khukhulamungu 2002 kanye nesAziso somBuso sama-277 sangezi-15 Khukhulamungu 2011.

2. Ukukhitjelelwa komthetholawulo 46

Umthetholawulo olandelako ujanyiselelwa ngomthetholawulo 46 wemiThetholawulo:

“46. Ubukghoni bomkghonakalisi wesithathu ekurhwebeni namarhwebo anamalayisense

46.1 Umkghonakalisi wesithathu kufanele enze isibawo eBhodini sesitifiketi sobukghoni njengobana kulinganiswe esigabeni 41 somThetho.

46.2 Ngehloso yalomthetholawulo—

(a) “**isisebenzi esiyisika**” sitjho umuntu –

(i) oselawulweni labaphethe abakghonakalisi besithathu.;

- (ii) onerhuluphelo lokulawula irhwebo labakghonakalisi besithathu;
 - (iii) oqatjha abakghonakalisi besithathu-
 - (aa) nonelungelo lokuqatjha nokuqotha abasebenzi abaphethe iinkhundla ezikulu kubakghonakalisi besithathu;
 - (bb) nonelungelo lokulawula abasebenzi babakghonakalisi besithathu;
 - (cc) nonelungelo lokulawula iminyango eminenginofana imisebenzi eyenziwa bakghonakalisi besithathu;
 - (dd) otholakala njalo lokha nakafunwa bakghonakalisi besithathu.;
 - (ee) onelungelo lokutlama yena ngokwakhenofana njengengcenyeyesiqhema imithethokambiso yabakghonakalisi besithathu;nofana
 - (ff) abe mumuntu okukhulunywa ngaye emthethwenilawulo 46.3;begodu
 - (b) “**esinye isisebenzi**” kutjho isisebenzi sabakghonakalisi besithathu, ngaphandle kwestisebenzi esiyisika, leso esisebenza ngokubandakanyeka bunqophaekulawuleni abakghonakalisi besithathu begodu kufaka hlangana umuntu okukhulunywa ngaye emthethwenilawulo 46.3.
- 46.3 IBhodi nayifuna ukulinganisa bona isisebenzi ngesiyisikanofana ngesinye nje, ayikhandelwa sikhundla somsebenzi sesisebenzeso begodu ingatjheja imisebenzi yomsebenzi namtjhana isikhundla isisebenzi enaso.
- 46.4 IBhodi ingalawulwa mthetholawulo 10 –
- (a) inganikela namtjhana yale isibawo sesitifikasi sokuqinisekisa ngobukghoni;
 - (b) ingatjhugulula namtjhana ikhansele isitifiketi sobukghoni;nofana
 - (c) iqindele ukusebenza kwestifikasi sobukghoni beze kubeskathiesibekiweko.
- 46.5 Lapho isitifiketi sobukghoni kungaba ngesomkghonakalisi wesithathu, isisebenzi esiyisika nanyana esinye isisebenzi sikhanselwa namtjhana siqindeliswa ukusebenza, leyo rhwebo yabakghonakalisi besithathu, yesisebenzi esiyisika nanyana esinye isisebenzi angekhe ibe nelungelo lokwethula iinsetjenzelwa ebantwini abanamalayisense.
- 46.6 Abakghonakalisi besithathu abanesitifiketi sobukghoni kufanele bazise iBhodi emva kokuqintelisa ukusebenza kwestisebenzi esiyisika nanyana esinye isisebenzi

hlangana namalanga ali-14 wokuqinteliswa komsebenzi ngokutlola phasi begodu banikele neenzathu zalokho.

- 46.7 Isisebenzi esiyisika esinesitifiki kanye nesinye isisebenzi esinesitifiki kufanele ngaso soke isikhathi sibe nesitifiki sobukghoni ngaso soke isikhathi emsebenzini ukuze sihlolwe.
- 46.8 Abakghonakalisi besithathu kufanele babhadele iindleko ezilandelako mayelana nesitifiketi sobukghoni:

Umkhakha	Imbhadelo
Imali yesibawo sesitifiketi sobukghoni	R8,798.00
Imali yonyaka yesitifiketi sobukghoni	R5,000.00
Ikhibilelo lesitifiketi sobukghoni	R4,240.00
Imali yesibawo sabasebenzi abayisika babakghonakalisi besithathu	R2,120.00
Imali yesibawo yabanye abasebenzi babakghonakalisi besithathu	R 445.00
Imali yonyaka yabasebenzi abayisika	R1,500.00
Imali yonyaka yabanye abasebenzi	R1,500.00

- 46.9 Lapho umkghonakalisi wesithathu,, isisebenzi esiyisikanofana esinye isisebenzi senza isibawo sesitifiketi sobukghoni begodu iBhodi yaneliswa bona ukusebenza kwerhwebo labakghonakalisi besithathulikhinyabbezeka ekukhitjhweni kwesitifiketi sobukghoni, iBhodi inganikela ababawi isitifiketi sesikhatjhana ngokuya ngomphumela wesibawo.
- 46.10 Umkghonakalisi wesithathu onelayisense kufanele abulunge ikhophi yesitifiketi sobukghoni besisebenzi esiyisika kanye “nesinye isisebenzi” emayelana nerekhodi lomsebenzi waleso sisebenzi.

3. Ukukhitjelelwa komthetholawulo 72 wemiThetholawulo

Umtthetholawulo ujanyiselelwe ngomthetholawulo 72 wemiThetholawulo:

"72. Imali yephrophozali neyesibawo

Iphrophozali neembawo kufanele ikhambisane neembadelo ezilandelako nezingabuyiko

imbadelo

- | | | |
|----|---|--------------|
| 1. | Ukwenza isibawo selayisense yekhasino | R477, 000.00 |
| 2. | Ukwenza isibawo sokudlulisa namtjhana ukususa ilayisense | R447.000.00 |
| 3. | Ukukhitjelelwa kwelayisense | R 8, 798.00 |
| 4. | Ukutloliswa kwestebenzi esiyisika | R 2, 120.00 |
| 5. | Ilayisense yonyaka yesisebenzi esiyisika nesinye isisebenzi | R 1, 500.00 |
| 6. | Ukutlolisa isisebenzi seKhasino | R 445.00 |
| 7. | ukutloliswa kwabajameli bamakhambo wombuso | R 1,060.00 |
| 8. | Isvumelwano sokubawa inzuzo elayisensi kufanele sibhadelwe ngendlela
esethebuleni elingenzasi: | |

Iphesende elibakiweko	Iphesente elibhadelwako	Imali
100%	100% ngama- R477, 000.00	R477, 000.00
80-90%	85% ngama- R477, 000.00	R405, 450.00
60-79%	60% ngama- R477, 000.00	R286, 200.00
30-59%	30% ngama- R477, 000.00	R143, 100.00
0-29%	20% ngama- R477, 000.00	R 95, 400.00

4. 4. Ukukhitjelelwa komthetholawulo 74 wemiThetholawulo

Umtthetholawulo 74 ukhitjelelwa ngokujanyiselelwa ngomthetjhwana 74.1 wemithetjhwanalawulo
elandelako:

"74.1 Omunye nomunye onelayisense yekhasino kufanele abhadele imali yelaysense ema-R87,
980.00 kanye —

(a) Nama-R1, 590.00 womtjhini omunye nomunye womdlalo otoliswako; kanye

- (b) Nama-R3, 286.00 wetafula yekhasino enelayisense, qobe nyaka nanyana ingcenyeyokuphela konyaka ngezi-31 Ntaka .".

5. Ukukhitjelelwa komthetholawulo 75 wemiThetholawulo

UmThetholawulo 75 ukhitjelelwa ngokujanyiselelwa ngomthetjhwana 75.1 womthetjhwanalawulo olandelako:

"75.1 Umthelo wokugembula ngokuya ngokwesigaba 54 somThetho kufanele ubhadelwe ngesilinganiso sama-8.5% kwengeniso epheleleko yomuntu onelayisense yokugembula.

6. Ukukhitjelelwa komthetholawulo 130 wemiThetholawulo

Umthetholawulo olandelako ujanyiselelwa ngomthetholawulo 130 wemiThetholawulo::

"130. Imali yokwenza isibawo

limbawo kufanele zikhambisane neembadelo ezilandelako nezingabuyiko:

Ihlolo lesibawo	Imali1.
-----------------	---------

1. Ilayisense yokuGembula ngamakarada/ukudluliswa kwamalayisense Ama-R100.00 isihlalo ngasinye ngemali yokugcina ephezulu ema- R81,400.00
2. Ukukhitjelelwa kwelayisense R 4, 240.00
3. Ukutlolisa kwesisebenzi esiyisika R 2,120.00
4. ukutlolisa kwesisebenzi esigembula ngamakarada R 445.00
5. Imvumo yokubawa imbadelo yenzozo elayisensi kufanele ibhadelwe ngendlela esethebuleni elingenzasi:

Iphesende elibakiweko	Iphesente elibhadelwako	Imali
100%	100% ngama- R81,400.00	R81,400.00
80-90%	85% ngama- R81,400.00	R69,190.00
60-79%	60% ngama- R81,400.00	R48,840.00
30-59%	30% ngama- R81,400.00	R24,420.00
0-29%	20% ngama- R81,400.00	R16,280.00

7. Ukukhitjelelwa komthetholawulo 132 wemiThetholawulo

Umthetholawulo olandelako ujanyiselelwa ngomThetholawulo 132 wemiThetholawulo:

"132. Imali yelaisense

- 132.1 Omunye nomunye umuntu ophethe ilayisense yokugembula ngamakarada kufanele abhadele imali yelaisense ema-R133.00 isidi ngayinye enelaisense qobe nyaka nanyana ingcenyeyokuphela konyaka ngezi-31 Ntaka.
- 132.2 Omunye nomunye umuntu onelaisense yokugembula ngamakarada kufanele abhadele imali yonyaka ema-R1, 500.00 yesisebenzi esinye nesinye esiyisika nesisebenzi esisebenza ngokugembula ngamakarada.
- 132.3 Imali yelaisense ebhadelwa ngokuya ngokomthetjhwana (1) no (2) kufanele ibhadelwe eBhodini ngesikhathi sokuphuma kwelayisense emva kwalokho ngaphambi kwezi-1 Sihlabantangana wonyaka omunye nomunye.
- 132.4 Nangabe imali yelaisense ebhadelwa ngokuya komthetjhwana (1) no (2) ayibhadelwa ngokuya ngokomthetjhwana (3), umnikazi welayisense uzokubhadelia ihlawulo yelaisense enye nenye engakabhadelwa ngesikhathi, ngamaphesende abunane welayisense iveke enye nenye nanyana ingcenyeyeveke ngesikhathi ilayisense ingakabhadelwa ngaso: Nangabe ihlawulo leyo ayidluli ngokubuyelelwe kibili inani lemithelo yokubhadelwa kwehlawulo leyo. Nangabe umPhathiimali wanelekisekile bona umuntu onelaisense ubhadelwa kubhadelwa umthelo ngendlela yokubalekela iinkolodo zokubhadelwa, umPhathiimali angasusa isikolodo soke nanyana ingcenyeyehlawulo ebhadelwa ngokuya ngokomthetholawulo.

8. Ukukhitjelelwa komthetholawulo 133 wemiThetholawulo

UmThetholawulo 133 ukhitjelelwa ngokujanyiselelwa ngomthetjhwana 133.1 womthetjhwana olandelako:

"133.1 Ihlawulo yokubheja ngokuya ngokwesigaba 54 somThetho, kufanele ibhadelwe ngama-8,5% wengeniso wombambi layisense wokugembula ngamakarada".

9. Ukukhibelela komthetholawulo 169 wemiThetholawulo

Umtetholawulo olandelako ujanyiselelwa ngomthetholawulo 169 wemiThetholawulo:

"169. Imali yokwenza isibawo

limbawo kufanele zikhambisane nemali elandelako engabuyiko:

Ihlolo lesibawo	Imali
1. Ilayisense yomtjhini wokugembula	R79, 918.00
2. Ukdululiswa kwelayisense	R79, 918.00
3. Ukukhibelela ilayisense	R 4, 452.00
4. Uktloliswa kwesisebenzi esiyisika	R 2, 120.00
5. Uktloliswa kwesisebenzi sokugembula	R 445.00
6. Limvumo zokubawa imbadelo yenzuzo elayisensi kufanele ibhadelwe ngendlela esethebuleni elingenzasi:	

Iphesende elibakiweko	Iphesente elibhadelwako	Imali
100%	100% ngama- R79,918.00	R79,918.00
80-90%	85% ngama- R79,918.00	R67,930.00
60-79%	60% ngama- R79,918.00	R47,950.00
30-59%	30% ngama- R79,918.00	R23,975.00
0-29%	20% ngama- R75, 300.00	R15,984.00

10. Ukukhitjelelwa komthetholawulo 171 wemiThetholawulo

Umtetholawulo olandelako ujanyiselelwa ngomthetholawulo 171 wemiThetholawulo:

"171.1 woke umuntu onelayisense yokusebenzisa umtjhini wokugembula kufanele abhadele imali yelaisense engama-R48, 760.00 kanye nama-R530.00 womjhini ngamunye wokugembula osemthethweni ngokuya ngokwemali yelaisense yaqobe nyakanofana ingcenyeyokuphela konyaka ngezi-31 Ntaka.

171.2 Omunye nomunye umuntu onelayisense yokusebenzisa umtjhini wokugembula kufanele abhadele imali yonyaka engama-R1, 500.00 yesisebenzi esinye nesinye esiyisika nesisebenzi sokugembulse si balisiwe.

171.3 Nangabe imali yelaisense ebhadelwa ngokuya komthetjhwana (1) no (2) ayibhadelwa ngokuya ngokomthetjhwana (3), umnikazi welayisense uzokubhadeliaihlawulo yelaisense enye nenyengakabhabadelwa ngesikhathi, ngamaphesende abunane welayisense iveke enye nenyenanyana ingcenyeyeveke ngesikhathi ilayisense ingabhabadelwa ngaso: Nangabe ihlawulo leyo ayidluli ngokubuyeletwe kibili inani lemithelo yokubhabadelwa kwehlawulo leyo. Nangabe umPhathiimali wanelekisekile bona umuntu onelayisense ubhalelwa kubhab dela umthelo ngendlela yokubalekela iinkolodo zokubhab dela, umPhathiimali angasusa isikolodo soke nanyana ingcenyeyehlawulo ebhadelwa ngokuya ngokomthetholawulo".

11. Ukukhitjelelwa umthetholawulo 172 wemiThetholawulo

Umtetholawulo olandelako ujanyiselelwa ngomthetholawulo 172 wemiThetholawulo:

"172. Umthelo wokugembula

Umthelo wokuGembula ubhadelwa ngokuya ngokwesigaba 54 somThetho kufanele ubhadelwe ngama-10% wengeniso elipheleleko lokugembula.".

12. Ukukhibeleta umthetholawulo 197 wemiThetholawulo

Umtethetholawuloujanyiselelwa ngomthetholawulo 197 wemiThetholawulo:

"197. Imali yesibawo

limbawo kufanele zikhambisane nemali elandelako engabuyiko:

Ihlobo lesibawo

Imali

(imitjhini emi-5 nanyana ngaphasi kwemi-5) (ngaphezu kwemijjhini emi-5)

Ilayisense etja yokusebenza

1.	Ilayisense yendawo yemitjhini yokugembula	R8, 798.00	R80,000.00
2.	Ukudluliswa kwelayisense	R8, 798.00	R80 000.00
3.	Ukutjhugulula ilayisense	R1, 325.00	R4 240.00
4.	Ukufuduswa kwerhwebo lisiwe kwenye indawo	R1, 325.00	R4 240.00
5.	Ukutlolisa isisebenzi esiyisika	R2, 120.00	R2, 120.00
6.	Ukutlolisa isisebenzi sokugembula	R 445.00	R 445.00
7.	Ivumo yokuthola ingeniso elayisensi	R8, 798.00	qala ithebulu ngenzasi
8.	Ivumo yokuthola ingeniso lelayisense yeendawo ezinemijjhini engaphezulu kwemi-5		

kufanele ibhadelwe ngokuya ngokwethebulu elandelako:

Iphesende elibakiweko	phesente elibhadelwako	Imali
100%	100% ngama- R80,000.00	R80,000.00
80-90%	85% ngama- R80,000.00	R68,000.00
60-79%	60% ngama- R80,000.00	R48,000.00
30-59%	30% ngama- R80,000.00	R24,000.00
0-29%	20% ngama- R80,000.00	R16,000.00

13. Ukukhitjelelwa komthetholawulo 198 wemithetholawulo Umthetholawulo olandelako ujanyiselelwa mthetholawulo 198 wemithetholawulo:

"Imali yelaisense"

- 198.1 Woke umuntu onelayisense yendawo yomtjhini wokugembula kufanele abhadale imali ema-R3, 975.00, nangabe indawo isebeenzisa imitjhini emihlanu namtjhana ngaphasi begodu ama-R5, 565.00 nangabe indawo isebeenzisa imitjhini engaphezu kwemihlanu kanye nama-R530.00 umtjhini omunye nomunye otlolisiweko wokugembula qobe nyaka nanyana ingcenyeyokuphela konyaka ngezi-31 Ntaka.
- 198.2 Omunye nomunye umuntu onelayisense yokusebenzisa imitjhini yokugembula kufanele abhadale ilayisense yonyaka ema-R1, 500.00 yesisebenzi esinye nesinye esiyisika nesisebenzi sokugembula.
- 198.3 Imali yelaisense ebhadelwa ngokuya ngokomthethjhwana (1) no (2) kufanele ibhadelwe eBhodini ngesikhathi sokuphuma kwelaisense emva kwalokho ngaphambi kwezi-1 Sihlabantangana wonyaka omunye nomunye.
- 198.4 Nangabe imali yelaisense ebhadelwa ngokuya komthethjhwanalawulo (1) no (2) ayibhadelwa ngokuya ngokomthethjhwanalawulo (3), umnikazi welayisense uzokubhadelwa ihlawulo yelaisense enye nenyengakabhadelwa ngesikhathi, ngamaphesende alitjhumi welayisense iveke enye nenyenanyana ingcenyeyeveke ngesikhathi ilayisense ingabhadelwa ngaso.”.

14. Ukukhitjelelwa komthetholawulo199

Umhetholawulo olandelako ujanyiselelwa ngomthetholawulo 199 wemiThetholawulo:

"199. Umthelo wokugembula

Umthelo wokugembula obhadelwa ngokuya kwesigaba 54 somThetho kufanele ubhadelwe ngamaphesende alitjhumi wengeniso elipheleleko labanelaisense lokugembula.”

15. Ukukhitjelelwa komthetholawulo 222

Umhetholawulo olandelako ujanyiselelwa ngomthetholawulo 222 wemithetholawulo:

"222. Imali yesibawo

limbawo kufanele zikhambisane neembadelo ezilandelako nezingabuyiko:

- | | | |
|----|---|--------------|
| 1. | Abakhiqizi bemitjhini yokugembula, iinsetjenziswa namadivaysi | R100, 000.00 |
| 2. | Ukulawulwanofana abasabalalisi bamalayisense | R 60,000.00 |
| 4. | Ukukhitjelelwa kwelayisense | R 6,000.00 |
| 5. | Ukutloliswa kwesisebenzi esiyisika | R 2,120.00 |
| 6. | Ukutloliswa kwabasebenzi abakhiqizako | R 445.00 |
| 7. | limvumo zokubawa imbadelo yenzuzo elayisensi kufanele ibhadelwe ngendlela esethebuleni elingenzasi: | |

Iphesende elibakiweko	phesente elibhadelwako	Imali
100%	100%ngama- R100,000.00	R100,000.00
80-90%	85% ngama- R100,000.00	R85,000.00
60-79%	60% ngama- R100,000.00	R60,000.00
30-59%	30% ngama- R100,000.00	R30,000.00
0-29%	20% ngama- R100,000.00	R20,000.00

".

16. Ukukhitjelelwa komthetholawulo 224

Umhetholawulo olandelako ujanyiselelwa ngomthetholawulo 224 wemithetholawulo:

"224. Imali yelayisense

- 224.1 Boke abanamalayisense wokukhiqiza kufanele babhadale imali yelayisense engama-R60,00.00 qobe nyaka nofana ingcenyeyonyaka ngezi-31 Ntaka. Ngaphandle kwalokha umnini welayisense yokusabalalisa abhadala imali yelayisense engama-R8, 000.00 qobe nyaka nanyana ingcenyeyokuphela konyaka ngezi-31 Ntaka.

- 224.2 Woke umuntu onelayisense yokukhiqiza kufanele abhadele imali yelaisense ema-R1, 500.00 yesisebenzi esinye nesinye esiyisika nesisebenzi esikhiqizako.
- 224.3 Imali yelaisense ebhadelwa ngokuya ngokomthetjhwana (1) no (2) kufanele ibhadelwe eBhodini ngesikhathi sokuphuma kwelayisense emva kwalokho ngaphambi kwezi-1 Sihlabantangana wonyaka omunye nomunye.
- 224.4 Nangabe imali yelaisense ebhadelwa ngokuya komthetjhwana (1) no (2) ayibhadelwa ngokuya ngokomthetjhwana (3), umnikazi welayisense uzokubhadela ihlawulo yelaisense enye nenye engakabhadela ngesikhathi, ngamaphesende abunane welayisense iveke enye nenye nanyana ingceny yeveke ngesikhathi ilayisense ingabhadela ngaso.: Nangabe ihlawulo leyo ayidluli ngokubuyeletwe kibili inani lemithelo yokubhadela kwehlawulo leyo. Nangabe umPhathiimali wanelekisekile bona umuntu onelayisense ubhalelwa kubhadela umthelo ngendlela yokubalekela iinkolodo zokubhadela, umPhathiimali angasusa isikolodo soke nanyana ingceny yehlawulo ebhadelwa ngokuya ngokomthetholawulo.".

No. 3**14-03-2014****MAFAMBISELO YA XIFUNDZANKULU XA LIMPOPO****NDZAWULO YA NHLUVUKISO WA IKHONOMI, MBANGU NA VUPFHUMBA**

NAWU WO GEMBULA WA XIFUNDZANKULU XA LIMPOPO, WA 1996

(NAWU WA NOMBORO YA 4 WA 1996)

SWINAWANA SWA CASINO NA KU GEMBULA ELIMPOPO, SWA 2013

Xirho xa Huvonkulu, hi ku landza xiyenge xa 88 xa Nawu wo Gembula eka Xifundzankulu xa Limpopo, wa 1996 (Nawu wa Nomboro ya 4 wa 1996), wu antswisiwile eka *Gazete ya Mfumo* eka xitiviso xa Nomboro ya 28 xa 26 Ndzati 1997, ku ya hilaha xi vekiweke hakona eka Xedulu.

XEDULU**1. Tinhlamuselo**

Eka Swinawana leswi "Swinawana" swi vula swinawana leswi kandziyisiweke eka Xitiviso xa Mfumo xa Nomboro ya 28 xa siku ra 26 Ndzati 1997, hilaha swi antswisiweke hakona hi siku Xitiviso xa Mfumo xa Nomboro ya 277 hi siku ra 15 Ndzati 2011.

2. Ku antswisiwa ka xinawana xa 46

Xinawana lexi landzelaka xi susiwile xi siviwa hi xinawana xa 46 xa Swinawana:

"46. Nkoka wa munhu wa vunharhu eku fambeni ka bindzu ra munhu loyi a nga n'wini wa layisense

46.1 Munhu wa vunharhu u fanele ku endla xikombelo eka Huvo ku kuma setifikheti yo ringanelu ku ya hilaha swi kombisiweke hakona eka xiyenge xa 41 xa Nawu.

46.2 Xikongomelo xa xinawana lexi—

(a) **"muthoriwa wa nkoka"** swi vula munhu –

- (i) eka vufambisi bya xiyimo xa le henhla xa munhu wa vunharhu;
- (ii) loyi a lawulaka ntswalo eka bindzu leri hanyaka ra munhu wa vunharhu

- (iii) loyi eka ku thoriwa ka munhu wa vunharhu –
- (aa) a pfumeleriweke ku thola kumbe ku herisa ku thoriwa ka mufambisi wa munhu wa vunharhu;
 - (bb) a pfumeleriwaka ku fambisa kumbe ku letela vathoriwa va munhu wa vunharhu;
 - (cc) a pfumeleriwaka ku fambisa yin'we kumbe tindzawulo to tala kumbe mitirho ya munhu wa vunharhu;
 - (dd) a nga wa nkoka exikarhi ka matirhelo ya munhu wa vunharhu;
 - (ee) a nga hi un'weun'we kumbe tanih i xiphemu xa ntawa, a tirhaka ku lawula pholisi ya munhu wa vunharhu ra munhu wa vunharhu; kumbe
 - (ff) a nga munhu loyi a vuriweke eka xinawana xa 46.3; kasi
- (b) “**Vathoriwa van'wana**” swi vula muthoriwa wa munhu wa vunharhu, ku nga ri muthoriwa wa nkoka, loyi hi xiviri a endlaka swa nkoka eka matirhelo ya munhu wa vunharhu na ku katsa munhu loyi ku vuriwaka yena eka xinawana xa 46.3.
- 46.3 Huvo, yi kumisia loko muthoriwa a ri muthoriwa wa nkoka kumbe muthoriwa un'wana, a swi pimeriwangi ku ya hi xiyimo xa ntirho naswona swi nga ha tekela enhlokweni mitirho na vutihlamuleri bya muthoriwa kumbe xiyimo lexi a nga eka xona.
- 46.4 Huvo yi nga ha lawuriwa, hi xinawana xa 10 –
- (a) ku nyika kumbe ku alela xikombelo xa setifikheti leyi nga fanela;
 - (b) ku antswisa kumbe ku herisa setifikheti leyi nga fanela; kumbe
 - (c) ku yimisa setifikheti leyi nga fanela tanihilaha swi nga bohiwaka hakona.
- 46.5 Laha setifikheti yi nga fanela ku nga va ku ri munhu wa vunharhu, muthoriwa wa nkoka kumbe muthoriwa un'wana a nga ka a nga nyiki nhundzu kumbe vukorhokeri byin'wana na byin'wana eka loyi a nga n'wini wa layisense.
- 46.6 Munhu wa vunharhu loyi a nga na mpfumelelo wo va na setifikheti leyi nga fanela, u fanele exikarhi ka 14 wa masiku ya ku herisa ntirho wa muthoriwa wa nkoka kumbe muthoriwa un'wana, a tivisa Huvo hi ku tsala, hi ku herisiwa loku na swivangelo leswi yelanaka.

- 46.7 Muthoriwa wa nkoka loyi a nga na layisense na muthoriwa un'wana loyi a nga na layisense va fanele ku va na setifikheti leyi nga kona leyi nga fanelia ku kamberiwa eka nkarhi wun'wana na wun'wana hi munhu yaloye a ri entirhwani.
- 46.8 Munhu wa vunharhu u fanele ku hakela mali leyi landzelaka hi ku ya hi setifikheti leyi nga fanelia:

Ntlawa	Mali
Hakelo ya xikombelo xa setifikheti leyi nga fanelia	R8,798.00
Hakelo ya setifikheti ya lembe na lembe leyi nga fanelia	R5,000.00
Ku antswisiwa ka setifikheti leyi nga fanelia	R4,240.00
Hakelo ya xikombelo xa vathoriwa va nkoka ya munhu wa vunharhu	R2,120.00
Hakelo ya xikombelo xa vathoriwa van'wana ya munhu wa vunharhu	R 445.00
Hakelo ya lembe na lembe ya vathoriwa va nkoka	R1,500.00
Hakelo ya lembe na lembe ya vathoriwa van'wana	R1,500.00

- 46.9 Laha munhu wa vunharhu, muthoriwa wa nkoka kumbe muthoriwa un'wana a endlaka xikombelo xa setifikheti leyi nga fanelia naswona loko Huvo yi enerisiwile leswaku ku tirha ka bindzu ra munhu wa vunharhu swi nga ha voyamela tlhelo rin'we swinene kumbe ku tsandzisa hi ku hlwerisa ka ku humesa setifikheti leyi nga fanelia, Huvo yi nga ha nyika mukomberi setifikheti ya xinkarhana loko leyi nga fanelia ka ha yimeriwile mbuyelo wo hetelela wa xikombelo.
- 46.10 Munhu wa vunharhu loyi a pfumeleriweke u fanele ku hlayisa khopi ya setifikheti ya muthoriwa wa nkoka na setifikheti leyi nga fanelia ya "muthoriwa un'wana" eka rhekhodo ya ku thoriwa ka muthoriwa yaloye.

3. Ku antswisiwa ka xinawana xa 72 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 72 xa Swinawana:

"72. Tihakelo leti bumabumeriweke na xikombelo

Swibumabumelo na swikombelo swi fanele ku famba kun'we na tihakelo to ka ti nga tlherisiwi leti landzelaka:

	Hakelo
1. Xikombelo xa layisense ya casino	R477, 000.00
2. Xikombelo xo hundzisela kumbe ku susa layisense	R477, 000.00
3. Ku antswisiwa ka layisense	R 8, 798.00
4. Ku rhijisitara muthoriwa wa nkoka	R 2, 120.00
5. Layisense ya lembe na lembe ya muthoriwa wa nkoka na muthoriwa un'wana	R 1, 500.00
6. Ku rhijisitara muthoriwa wa casino	R 445.00
7. Ku rhijisitara muyimeri wa rendzo ro tiphina	R 1, 060.00
8. Mpumelelo wa maendlelo yo kuma ntswalo eka layisense swi fanele ku hakeriwa hi ku ya hi tafula leri nga laha hansi:	

Phesente leyi kumekaka	Phesente leyi	Amount
100%	100% ya R477, 000.00	R477, 000.00
80-90%	85% ya R477, 000.00	R405, 450.00
60-79%	60% ya R477, 000.00	R286, 200.00
30-59%	30% ya R477, 000.00	R143, 100.00
0-29%	20% ya R477, 000.00	R 95, 400.00

4. Ku antswisiwa ka xinawana xa 74 xa Swinawana

Xinawana xa 74 xi siviwile hi xiphemu xa xinawana xa 74.1 xa xiphemu xa xinawana lexi landzelaka:

"74.1 Munhu un'wana na un'wana loyi a nga na layisense ya casino u ta hakela mali ya layisense ya R87, 980.00 ku katsa na —

- (a) R1, 590.00 ya ku rhijisitara hi muchini wun'we wo bejisa swa mitlangu; na
- (b) R3, 286.00 hi tafula ra layisense ya casino, ka lembe rin'wana na rin'wana kumbe xiphemu xa lembe leri helaka hi 31 Nyenyankulu.".

5. Ku antswisiwa ka xinawana xa 75 xa Swinawana

Xinawana xa 75 xi siviwile hi xiphemu xa xinawana xa 75.1 xa xiphemu xa xinawana lexi landzelaka:

"75.1 Mali ya xibalo leyi hakeriwaka eka swa mitlangu yo bejisa hi ku landza xiyenge xa 54 yi ta hakeriwa hi mpimo wa 8.5% wa ntsengo wa xibalo xa munhu loyi a nga na mpfumelelo wa ku bejisa.".

6. Ku antswisiwa ka xinawana xa 130 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 130 xa Swinawana:

"130. Tihakelo ta xikombelo

Swikombelo swi fanele ku famba kun'we na mali leyi nga tlherisiwiki leyi landzelaka:

Hakelo ya muxaka wa xikombelo

- | | | |
|----|---|-------------|
| 1. | Layisense ya mitlangu/layisense yo hundzisela
R100.00 hi xitulu hi mali ya mpimoxikarhi ya | R81, 400.00 |
| 2. | Ku antswisiwa ka layisense | R 4, 240.00 |
| 3. | Ku rhijisitara ka muthoriwa wa nkoka | R 2,120.00 |
| 4. | Ku rhijisitariwa ka muthoriwa wa ku bejisa swa mitlangu | R 445.00 |
| 5. | Mpfumelelo wa maendlelo yo kuma ntswalo eka layisense ku fanele ku hakeriwa
ku ya hi tafula leri nga laha hansi: | |

Phesente leyi hakeriwaka	Phesente leyi faneleke ku hakeriwa	Mali
100%	100% ya R81,400.00	R81,400.00
80-90%	85% ya R81,400.00	R69,190.00

60-79%	60% ya R81,400.00	R48,840.00
30-59%	30% ya R81,400.00	R24,420.00
0-29%	20% ya R81,400.00	R16,280.00

".

7. Ku antswisiwa ka xinawana xa 132 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi Xinawana xa 132 xa Xinawana:

"132. Tihakelo ta layisense

- 132.1 Munhu un'wana na un'wana loyi a nga na layisense ya ku bejisa swa mitlangu u ta hakela mali ya layisense ya R133.00 hi xitulu xa layisense lembe rin'wana na rin'wana kumbe xiphemu xa lembe leri helaka hi 31 Nyenyankulu.
- 132.2 Munhu un'wana na un'wana loyi a nga na layisense ya ku bejisa swa mitlangu u ta hakela mali ya R1,500.00 ya muthoriwa un'wana na un'wana wa nkoka na muthoriwa wa ku bejisa swa mitlangu lembe ni lembe.
- 132.3 Mali ya layisense leyi hakeriwaka hi ku landza xiphemu xa xinawana xa (1) na (2) yi ta hakeriwa eka Huvo eka ku humesiwa ka layisense, kutani naswona endzhaku ka loko ku nga si fika 1 Dzivamisoko lembe rin'wana na rin'wana.
- 132.4 Loko mali ya layisense leyi hakeriwaka hi ku landza xiphemu xa xinawana xa (1) na (2) yi nga hakeriwi hi ku landza xiphemu xa xinawana xa (3), loyi a nga nyikiwa layisense u ta hakerisiwa nxupulo eka mali ya layisense yin'wana na yin'wana leyi nga sala hi mpimo wa nhungu wa tiphesente ta mali ya layisense leyi nga si hakeriwangiki: Ntsena loko ku ri ku nxupulo a wu nga hundzi hi kambirhi mali ya swibalo hilaha nxupulo wu faneleke ku hakeriwa hakona: Ntsena loko ku yisiwa emahlweni leswaku Mufambisinkulu a enerisiwa leswaku ku tsandzeka eka xiphemu xa un'wana na un'wana loyi a nga nyikiwa layisense ku endla tihakelo ta xibalo kumbe mali exikarhi ka nkarhi lowu vekiweke a swi endliwangi kumbe ku ehleketa ku papalata kumbe ku hundzisela emahlweni xikweleti ku hakela mali

leyi lavekaka, Mufambisinkulu a nga ha yimisa hinkwawo kumbe xiphemu xa nxupulo wun'wana na wun'wana lowu faneleke ku hakeriwa hi ku landza xinawana lexi.".

8. Ku antswisiwa ka xinawana xa 133 xa Swinawana

Xinawana xa 133 xi siviwile hi xiphemu xa xinawana xa 133.1 xa xiphemu xa xinawana lexi landzelaka:

"133.1 Xibalo xa ku bejisa swa mitlangu hi ku ya hi xiyenge xa 54 xa Nawu, xi ta hakeriwa hi mpimo wa 8.5% xa xibalo xa lava nga na layisense ya ku bejisa swa mitlangu.".

9. Ku antswisiwa ka xinawana xa 169 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 169 xa Swinawana:

"169. Tihakelo ta swikombelo

Swikombelo swi fanele ku famba kun'we na mali leyи nga titherisiwki leyи landzelaka:

Muxaka wa xikombelo	Mali
1. Layisense ya muchini wo tirhisiwa ku beja swa mitlangu	R79, 918.00
2. Ku hundzisela layisense	R79, 918.00
3. Ku antswisiwa ka layisense	R 4, 452.00
4. Ku rhijisitara muthoriwa wa nkoka	R 2, 120.00
5. Ku rhijisitara muthoriwa wa ku bejisa swa mitlangu	R 445.00
6. Mpumelelo wa maendlelo yo kuma ntswalo eka layisense wu fanele ku hakeriwa hi ku ya hi tafula leri nga laha hansi :	

Phesente leyи hakeriwaka	Phesente leyи faneleke ku hakeriwa	Mali
100%	100% ya R79,918.00	R79,918.00
80-90%	85% ya R79,918.00	R67,930.00
60-79%	60% ya R79,918.00	R47,950.00
30-59%	30% ya R79,918.00	R23,975.00
0-29%	20% ya R75, 300.00	R15,984.00

10. Ku antswisiwa ka xinawana xa 171 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 171 xa Swinawana:

"171.1 Munhu un'wana na un'wana loyi a nga na layisense ya muchini wo tirha ku bejisa swa mitlangu u ta hakela mali yo ringana R48,760.00 na R530.00 ya mpfumelelo hi muchini wo bejisa swa mitlangu hi ku ya hi layisense eka lembe rin'wana na rin'wana kumbe xiphemu xa lembe leri helaka hi 31 Nyenyankulu.

171.2 Munhu un'wana na un'wana loyi a tirhisaka muchini wo bejisa swa mitlangu u ta hakela mali ya layisense ya lembe na lembe ya R1,500.00 ya muthoriwa un'wana na un'wana wa nkoka na muthoriwa wa ku bejisa swa mitlangu.

171.3 Loko mali ya layisense leyi faneleke ku hakeriwa hi ku landza xiphemu xa xinawana xa (1) na (2) yi nga hakeriwangi hi ku ya hi xiphemu xa xinawana xa (3), loyi a nga na layisense u ta hakela nxupulo wa ntsengo wa hakelo ya layisense yin'wana na yin'wana leyi kolotiwaka hi mpimo wa nhungu wa tirhandi ta hakelo ya layisense ka vhiki rin'wana na rin'wana kumbe xiphemu xa vhiki hi nkarhi wa hakelo ya layisense yi nga si hakeriwangiki: Ntsena loko nxupulo lowu wu nga tluli mali ya swibalo hi kambirhi hi ku ya hi nxupulo lowu faneleke ku hakeriwa: Ntsena loko ku yisiwa emahlweni leswaku Mufambisinkulu wa enerisiwa leswaku ku tsandzeka eka xiphemu xa un'wana na un'wana loyi a nga na layisense ku hakela xibalo kumbe mali exikarhi ka nkarhi lowu vekiweke a yi nga ringanelangi ku kolotiwa kumbe a ku nga ri ku tiyimisela ku papalata kumbe ku tshika ku hakela xikweleti xa mali leyi kolotiwaka, Mufambisinkulu a nga ha yimisa hinkwawo kumbe xiphemu xa nxupulo wun'wana na wun'wana lowu faneleke ku hakeriwa hi ku landza xinawana lexi.".

11. Ku antswisiwa ka xinawana xa 172 xa

Xinawana lexi landzelaka xi siviwile hi xinawana xa 172 xa Swinawana:

"172. Xibalo xa muchini yo bejisa swa mitlangu

Xibalo lexi hakeriwaka xa muchini wo bejisa swa mitlangu hi ku landza xiyenge xa 54 xa Nawu xi ta hakeriwa hi mpimo wa 10% wa xibalo xa munhu loyi a nga na layisense ya muchini wo bejisa swa mitlangu.".

12. Ku antswisiwa ka xinawana xa 197 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 197 xa Swinawana:

"197. Tihakelo ta swikombelo

Swikombelo swi fanele ku famba kun'we na mali ya xikombelo leyi nga ttherisiwiki leyi landzelaka:

Muxaka wa xikombelo	Mali
	(5 kumbe ehansi ka 5 wa michini)(ku tlula 5 wa michini)

Layisense leyintshwa yo tirha hi yona

1. Layisense ya ndhawu ya muchini wo bejisa swa mitlangu R8, 798.00 R80 000.00
2. Ku hundzisela layisense R8, 798.00 R80 000.00
3. Ku antswisiwa ka layisense R1, 325.00 R4 240.00
4. Ku susiwa ka bindzu ri yisiwa eka ndhawu yin'wana R1, 325.00 R4 240.00
5. Ku rhijisitara muthoriwa wa nkoka R2, 120.00 R2,120.00
6. Ku rhijisitara muthoriwa wo bejisa swa mitlangu R 445.00 R 445.00
7. Mpumelelo wa maendlelo yo kuma ntswalo eka layisense R8, 798.00 vona tafula leri nga laha hansi
8. Mpumelelo wa maendlelo yo kuma ntswalo eka layisense ya tindhawu leti nga na michini yo tlula 5 ku fanele ku hakeriwa hi ku ya hi tafula leri nga laha hansi:

Phesente leyi hakeriwaka	Phesente leyi faneleke ku hakeriwa	Mali
100%	100% ya R80,000.00	R80,000.00
80-90%	85% ya R80,000.00	R68,000.00
60-79%	60% ya R80,000.00	R48,000.00
30-59%	30% ya R80,000.00	R24,000.00
0-29%	20% ya R80,000.00	R16,000.00

13. Ku antswisiwa ka xinawana xa 198 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 198 xa Swinawana:

"Tihakelo ta layisense

- 198.1 Munhu un'wana na un'wana loyi a nga na layisense ya ndhawu ya muchini wo bejisa swa mitlangu u ta hakela R3, 975.00, loko ndhawu yi tirhisa ntlhanu wa michini kumbe ehansi na R5,565.00 loko ndhawu yi tirhisa ku tlula ntlhanu wa michini, na ku engetela R530.00 hi ku rhijisitara muchini wo bejisa swa mitlangu ka lembe rin'wana na rin'wana kumbe xiphemu xa lembe leri helaka hi 31 Nyenyankulu.
- 198.2 Munhu un'wana na un'wana loyi a nga na layisense ya ndhawu leyi tirhisaka muchini wo bejisa swa mitlangu u ta hakela mali ya layisense ya lembe na lembe ya R1,500.00 ka muthoriwa un'wana na un'wana wa nkoka na muthoriwa wa ku bejisa swa mitlangu. .
- 198.3 Mali ya layisense leyi hakeriwaka hi ku landza xiphemu xa xinawana xa (1) na (2) yi ta hakeriwa eka Huvo eka ku nyikiwa ka layisense kutani endzhaku, loko ku nga si fika 1 Dzivamisoko ka lembe rin'wana na rin'wana.
- 198.4 Loko mali ya layisense leyi faneleke ku hakeriwa hi ku landza xiphemu xa xinawana xa (1) na (2) yi nga hakeriwangi hi ku ya hi xiphemu xa xinawana xa (3), loyi a nga na layisense u ta hakela nxupulo wa ntsengo wa hakelo ya layisense yin'wana na yin'wana leyi kolotiwaka hi mpimo wa 10 ra tiphesente ta hakelo ya layisense ka vhiki rin'wana na rin'wana kumbe xiphemu xa vhiki hi nkarhi lowu wa hakelo ya layisense yi nga si hakeriwangiki: Ntsena loko nxupulo lowu wu nga tluli mali ya swibalo hi kambirhi hi ku ya hi nxupulo lowu faneleke ku hakeriwa.”.

14. Ku antswisiwa ka xinawana xa 199 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 199 xa Swinawana:

"199. Swibalo wa michini yo bejisa swa mitlangu

Xibalo xa michini yo bejisa swa mitlangu xi fanele ku hakeriwa hi ku ya hi xiyenge xa 54 xa Nawu xi ta hakeriwa hi mpimo wa 10 ra tiphesente ta xibalo xa ntsengo wa munhu loyi a nga na muchini wo bejisa swa mitlangu.".

15. Ku antswisiwa ka xinawana xa 222 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 222 xa Swinawana:

"222. Tihakelo ta xikombelo

Swikombelo swi fanele ku famba kun'we na tihakelo ta xikombelo leti nga tlherisiwiki:

- | | | |
|----|---|-------------|
| 1. | Ku endliwa ka michini yo gembula na switirhisiwa | R100,000.00 |
| 2. | Layisense yo hlayisa kumbe ku phakela | R 60,000.00 |
| 4. | Ku antswisiwa ka layisense | R 6,000.00 |
| 5. | Ku rhijisitara muthoriwa wa nkoka | R 2,120.00 |
| 6. | Ku lulamisa kumbe maendlelo yo rhijisitara vathoriwa | R 445.00 |
| 7. | Mpfumelelo wa maendlelo yo kuma ntswalo eka layisense ku fanele ku hakeriwa hi ku ya hi tafula leri nga laha hansi: | |

Phesente hakeriwaka	leyi	Mali leyi faneleke ku hakeriwa	Mali
100%	100% ya R100,000.00	R100,000.00	
80-90%	85% ya R100,000.00	R85,000.00	
60-79%	60% ya R100,000.00	R60,000.00	
30-59%	30% ya R100,000.00	R30,000.00	
0-29%	20% ya R100,000.00	R20,000.00	

16. Ku antswisiwa ka xinawana xa 224 xa Swinawana

Xinawana lexi landzelaka xi siviwile hi xinawana xa 224 xa Swinawana:

"224. Tihakelo ta layisense

- 224.1 Munhu un'wana na un'wana loyi a nga na layisense yo aka u ta hakela mali ya layisense yo ringana R60,00.00 lembe na lembe kumbe eka xiphemu xa lembe leri helaka hi 31 Nyenyankulu: Ntsena loko ku ri ku layisense ya ku hlayisa kumbe ya ku phakela u ta hakela R8,000.00 lembe rin'wana na rin'wana kumbe eka xiphemu xa lembe leri helaka hi 31 Nyenyankulu.
- 224.2 Munhu un'wana na un'wana loyi a nga na layisense yo aka u ta hakela mali ya layisense ya lembe na lembe ya R1,5000.00 ya muthoriwa un'wana na un'wana wa nkoka na muthoriwa wo aka.
- 224.3 Hakelo ya layisense leyi faneleke ku hakeriwa hi ku landza xiphemu xa xinawana xa (1) na (2) yi ta hakeriwa eka Huvo ku kuma layisense naswona endzhaku loko ku nga si fika 1 Dzivamisoko lembe rin'wana na rin'wana.
- 224.4 Loko mali ya layisense leyi faneleke ku hakeriwa hi ku landza xiphemu xa xinawana xa (1) na (2) yi nga hakeriwangi hi ku ya hi xiphemu xa xinawana xa (3), loyi a nga na layisense u ta hakela nxupulo wa ntsengo wa hakelo ya layisense yin'wana na yin'wana leyi kolotiwaka hi mpimo wa nhungu wa tisente ta hakelo ya layisense ka vhiki rin'wana na rin'wana kumbe xiphemu xa vhiki hi nkarhi lowu wa hakelo ya layisense loko yi nga hakeriwangi: Ntsena loko nxupulo lowu wu nga tluli mali ya swibalo hi kambirhi hi ku ya hi nxupulo lowu faneleke ku hakeriwa: Ntsena loko ku yisiwa emahlweni leswaku Mufambisinkulu wa enerisiwa leswaku ku tsandzeka eka xiphemu xa un'wana na un'wana loyi a nga na layisense ku hakela xibalo kumbe mali exikarhi ka nkarhi lowu vekiweke a yi nga ringanelangi ku kolotiwa kumbe a ku nga ri ku tiyimisela ku papalata kumbe ku tshika ku hakela xikweleti xa mali leyi kolotiwaka, Mufambisinkulu a nga ha yimisa hinkwawo kumbe xiphemu xa nxupulo wun'wana na wun'wana lowu faneleke ku hakeriwa hi ku landza xinawana lexi."

No. 3

14-03-2014

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

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

MULAYO WA LIMPOPO WA KHASINO NA U TAMBELA MALAMBA, 2013

Murado wa khorotshitumbé u ya nga khethékanyo 88 ya Mulayo wa zwa u tambala malamba wa limpopo, 1996 (MUALYO 4 wa 1996), o dzudzanyulula Mulayo wa zwa u tambala malamba na u andadza kha gurannda ya muvhuso 292 Ndivhadzo ya 28 ya 26 Khubvumedzi 1997, u ya nga dzudzanyo.

DZUDZANYO**1. Thalutshedzo na kupfesesele**

Kha ndanguklo hedzi "Ndangulo" zwi amba dzo andadzwaho kha gurannda ya muvhuso ya 28 ya datumu 26 Khubvumedzi 1997, u ya nfda he ya dzudzanyululwa kha ndivhadzo 167 ya 30 Khubvumedzi. 277 ya 15 Khubvumedzi 2011.

2. Nzudzanyululo ya ndangulo 46

Ndangulo I tevhelaho I khou imelwa nga ndangulo 46 ya ndangulo:

"46. Khonadzeo ya mushumisi wa vhuraru wa thanziela ya bindu

46.1 Muthu wa vhuraru u ita khumbelo kha khoro ya thanziela ya khonadzeo dza u shumisa thanziela ya bindu kha khethékanyo 41 ya mulayo Act.

46.2 U I tela hoyi ndangulo—

- (a) **"Mushumidendele"** zwi amba muthu –
 - (i) A re kha vhuimo vhuhulwane/vhulangi;
 - (ii) A re na ndango ya mbuelo hu u itela wa vhuraru;
 - (iii) Arali ho tholiwa muimeleli ane
 - (aa) U na maanda a u thola na u pandela vhashumi;

- (bb) U na maanda a u pfumbudza vhashumi hu u itela mune wa bindu;
- (cc) U na maanda a u vhusa mihasho ya bindu i re na mbalo;
- (dd) U na ndeme kha zwothe hafha binduni kana
- (ee) Ndi muthu a re 46.3;
- (b) **"vhanwe vhashumi"** zwi amba vha mune wa bindu, hu si mushumidendele u ya nga ndangulo 46.3.
- 46.3 Khoro, musi I tshi sumba uri mushumi a nga vha a ene dendele a I sedzi vhuimo ha muthu fhedzi na mishumo yawe.
- 46.4 Khoro I nga i nga kona, u ya nga ndangulo 10 –
- (a) Tenda kana u hana khumbelo ya khonadzeo;
- (b) dzudzanyulula kana u lata thanziela; kana
- (c) u fhaeha thanziela ya khonadzeo na u tea u ya kha tshifhinga tshavho.
- 46.5 Musi thanziela yeneyo yo fhaehiya kana u imiswa onoyo muthu a nga si kone u nekedza tshumelo o imela bindu.
- 46.6 Muthu o faraho bindu hu u itela mune walo u fanelu uri hu saathu fhela maduvha a 14 a divhadze khoro nga u imiswa ha mushumidendele kana munwe.
- 46.7 Mushumi o tendelwaho u fara thanziela ya bindu u fanelu u dzula e na tshithifikheithi tsha thanziela tshifhinga tshothe u itela musi wa mutolo wa bindu lenelo.

46.8 Wa vhuraru u fanela u badela zwitevhelaho:

Khethekanyo	Mutengo
Khumbelo ya thanziela ya u tea	R8,798.00
Mbadelo dza nwaha dza thanziela ua khonadzeo	R5,000.00
Nzudzanyululo	R4,240.00
Khumbelo ya mushumidendele	R2,120.00
Khumbelo ya mushumi wa vhuraru kana muimelelo	R 445.00
Mbadelo nga nwaha	R1,500.00
Mbadelo nga nwaha dza mushumi zwawe	R1,500.00

46.9 Hune muimeleli, mushumidendele na vhanwe vha humbela thanziela ya u kona havho u ita mushumo huno ha vha na u lenga hune ha nga vhaisa bindu khoro I a bvisa thanziela ya tshifhinganyana.

46.10 Thanziela I fanela u fodiswa ya vhulungwa failani dza vhashumi vhothe.

3. Nzudzanyululo ya Ndangulo 72 ya dzindangulo

Ndangulo dzi tevhelaho I khou imelwa nga ndangulo 72 ya dzindangulo:

"72. Mbethselwa na mutengo wa khumbelo

Khumbelo I fanela u fheletshedzwa nga mutengo u tevhelaho u sa humeliho murahu:

- | | |
|--|--------------|
| 1. Khumbelo ya khasino | R477, 000.00 |
| 2. Ya u vhulaha kana u pfukisa thanziela | R477, 000.00 |
| 3. Dzudzanyululo ya thanziela | R 8, 798.00 |
| 4. U nwalisa mushumidendele | R 2, 120.00 |

5. Mbadelo dza vhashumi dza nwaha R 1, 500.00
6. Nwalisa mushumi wa khasino R 445.00
7. U nwalisa muimeleli wa Junkete R 1, 060.00
8. Thendelano ya mbambadzo ya mbuelo I fanelu u badelwa u ya nga hoyu mutevhe:

Phesenthe ya mbambadzo	Phesenthe i badelwaho	Mutengo
100%	100% ya R477, 000.00	R477, 000.00
80-90%	85% ya R477, 000.00	R405, 450.00
60-79%	60% ya R477, 000.00	R286, 200.00
30-59%	30% ya R477, 000.00	R143, 100.00
0-29%	20% ya R477, 000.00	R 95, 400.00

4. Nzudzanyo ya Ndangulo 74 ya dici ndangulo

Ndangulo 74 I khou imelwa nga ndangulothukhu 74.1 ya:

"74.1 Mufari wa thanziela ya khasino u badela R87, 980.00 na –

- (a) R1, 590.00 ga mutshini wo nwaliswaho; na
- (b) R3, 286.00 nga tafula ya khasino nga nwaha kana tshipida tsha nwaha u fhelaho nga 31 Thafamuhwe.".

5. Nzudzanyululo ya ndangulo 75 ya dzinsdangulo

Ndangulo 75 I khou imelwa nga khethekanywana 75.1 ya dzindangulo:

"75.1 Mbadelo ya khethekanyon 54 ya Mulayo I do badela 8.5% ya thanziela kha mbuelogute.".

6. Nzudzanyululo ya ndangulo 130

Ndangulo I imelwa nga ndangulo 130:

"130. Mbadelo dza khumbelo

Khumbelo I fanela u fhjeletshedzwa nga mbadelo dza:

Tshaka dza khumbelo	Mutengo
1. Thanziela ya Bingo/ na u I fhirisa R100.00 nga tshidulo na mbadelo khulu ya	R81, 400.00
2. Tshandukiso ya thanziela	R 4, 240.00
3. U nwaliswa mushumidendele	R 2,120.00
4. Mushumi wa Bingo	R 445.00
5. Thendelano ya mbambadzo dza mbuelo kha thanziela heyi:	

Phesenthe ya mbambadzo	Phesenthe I badelwaho	Mbadelo
100%	100% ya R81,400.00	R81,400.00
80-90%	85% ya R81,400.00	R69,190.00
60-79%	60% ya R81,400.00	R48,840.00
30-59%	30% ya R81,400.00	R24,420.00
0-29%	20% ya R81,400.00	R16,280.00

7. Nzudzanyululo ya ndangulo 132 ya dzindangulo

Ndangulo ino I imeliswa nga ndangulo 132:

"132. Mbadelo dza thanziela

132.1 Mufari wa thanziela ya bingo u badela R 133.00 nga tshidulo kha mushumi munwe na munwe nga nwaha u fhelaho 31 Thafamuhwe.

132.2 Mufari munwe na munwe wa thanziela ya bingo u badela R1,500.00 ya mushumidendele na mushumi zwawe o nwaliswaho.

132.3 Mbadelo u ya nga khethekanyothukhu (1) na (2) I lifhiwa kha bodo I tshi bvisa thanziela zwi iteaho nga 1 Lambamai.

132.4 Arali mbadelo ya thanziela u ya nga ndangulothukhu (1) na (2) I songo badelwa sa zwi re kha ndangulothukhu (3), mufari wa thanziela u badela ndatiso ya phesenthe ya malo ya mutengo wa thanziela nga vhege kana maduvha aneo e thanziela ya vha I saathu u badelwa ngao. Tenda ndatiso yeneyo I sa fhire kavhili mutengo wa ndatiso ya mathomoni, tenda hafhu Mudzulatshidulo a vha o fushea nga thalutshedzo ya uri malengelenge a mufari wa thanziela a a pfala, ngauralo mudzulatshidulo u na maanda a u fhelisa tshikolodo itsho.

8. Nzudzanyululo ya Ndangulo 133 ya dzindangulo

Ndangulo 133 I imelwa nga ndangulothukhu 133.1 :

"133.1 Mbadelo dza u tambala malamba u ya nga khethekanyo 54 ya Mulayo, I do vha kha 8.5% ya thanziela ya bingo.".

9. Nzudzanyululo ya ndangulo 169 ya dzindangulo

Heyi ndangulo I khou imelelwa nga ndangulo 169 ya dzi ndangulo:

"169. Mbadelo dza khumbelo

Khumbelo dici fanela u fheletshedzwa nga:

Lushaka lwa khumbelo	Mbadelo
1. Thanziela ya u tamba mutshini	R79, 918.00
2. U kovha thanziela	R79, 918.00
3. Nzudzanyululo	R 4, 452.00
4. Mushumidendele	R 2, 120.00
5. Mushumi zwawe	R 445.00

6. Thendelano ya mbambadzo ya mbuelo:

Phesenthe ya mbambadzo	Phesenthe I badelwaho	Mbadelo
100%	100% ya R79,918.00	R79,918.00
80-90%	85% ya R79,918.00	R67,930.00
60-79%	60% ya R79,918.00	R47,950.00
30-59%	30% ya R79,918.00	R23,975.00
0-29%	20% ya R75, 300.00	R15,984.00

"

10. Nzudzanyululo ya ndangulo 171 ya dici ndangulo

Ndangulo ino I imelwa nga ndangulo 171:

"171.1 Munwe na munwe a re na mutshini u na thanziela ya routha u lifha R48, 760.00 na R530.00 nga mutshini u re na thanziela nga nwaha u fhelaho nga 31 Thafamuhwe kana tshipida tshawo.

171.2 Munwe na munwe a re na mutshini u na thanziela ya routha badela nga nwaha R1,500.00 kha mushumi dendele munwe na munwe na mushumi zwawe o nwaliswaho.

171.3 Arali mbadelo ya thanziela u ya nga ndangulothukhu (1) na (2) I songo badelwa sa zwi re kha ndangulothukhu (3), mufari wa thanziela u badela ndatiso ya phesenthe ya malo ya mutengo wa thanziela nga vhege kana maduvha aneo e thanziela ya vha I saathu u badelwa ngao. Tenda ndatiso yeneyo I sa fhire kavhili mutengo wa ndatiso ya mathomoni, tenda hafhu Mudzulatshidulo a vha o fushea nga thalutshedzo ya uri malengelenge a mufari wa thanziela a a pfala, ngauralo mudzulatshidulo u na maanda a u fhelisa tshikolodo itsho.

11. Nzudzanyululo ya ndangulo 172 ya dici ndangulo

Ndangulo dzino dici imelkwa nga ndangulo 172 ya dici ndangulo:

"172. Mbadelo ya u tamba lwa malamba

Mbadelo dici badelwa u ya nga nga khethekanyo 54 ya mulayo l vha kha 10% ya mbuelogute ya thanziela".

12. Nzudzanyululo 197 ya ndangulo

Ndangulo dici tevhelaho l imelwa nga ndangulo 197:

"197. Mbadelo

Khumbelo l tuwa na mbadelo hedzi dici sa humeli murahu:

Khumbelo	Mbadelo (5 kana mitshini ire fhasi)	Mbadelo (Minzhi kha 5)
Thanziela ntswa		
1. Fhethu ha mitshini	R8, 798.00	R80,000.00
2. U kovha thanziela	R8, 798.00	R80 000.00
3. Nzudzanyululo	R1, 325.00	R4 240.00
4. U l pfulusa	R1, 325.00	R4 240.00
5. Mushumidendele	R2, 120.00	R2,120.00
6. Mushumi	R 445.00	R 445.00
7. Mbambadzo ya mbuelo	R8, 798.00	mutevhe u a tevhela
8. Thendelano ya mbambadzo dza mbuelo kha hu re n a mitshini i fhiraho 5:		

Phesenthe ya mbambadzo	Phesenthe l badelwaho	Mbadelo
100%	100% ya R80,000.00	R80,000.00
80-90%	85% ya R80,000.00	R68,000.00
60-79%	60% ya R80,000.00	R48,000.00
30-59%	30% ya R80,000.00	R24,000.00
0-29%	20% ya R80,000.00	R16,000.00

13. Nzudzanxanyo ya ndangulo 198 ya dzindangulo

Ndangulo heyi l khou imelwa nga ndangulo 198:

"Badelo ya thanziela

198.1 Thanziela ya fhethu ha mitshini ya u tambala malamba l badelwa R3, 975.00, musi hu na mitshini mitanu kana R5, 565.00 musi l tshi fhira khathihi na R530.00 ya mutshini wo nwaliswaho munwe na munwe nga nwaha u fhelaho nga 31 Thafamuhwe.

198.2 Mufari wa thanziela heyi u badela R1,500.00 ya mushumi.

198.3 Badelo u ya nga khethekanyothukhu (1) na (2) dzi badelwa kha bodo musi hu tshi bva thanziela nga la 1 Lambamai nga nwaha.

198.4 Arali mbadelo ya thanziela u ya nga ndangulothukhu (1) na (2) l songo badelwa sa zwi re kha ndangulothukhu (3), mufari wa thanziela u badela ndatiso ya phesenthe ya malo ya mutengo wa thanziela nga vhege kana maduvha aneo e thanziela ya vha l saathu u badelwa ngao. Tenda ndatiso yeneyo l sa fhire kavhili mutengo wa ndatiso ya mathomoni.

14. Nzudzanyululo ya ndangulo 199

Ndangulo l tevhelaho l a imeliwa nga ndangulo 199 ya dzi ndangulo:

"199. Mbadelo dza zwa u tambala malamba

Mbadelo u ya nga khethekanyo 54 ya mulayo dzi badelwa kha of 10 % ya mbuelogute.".

15. Nzudzanyuluso ya ndangulo 222

Ndangulo l tevhelaho l khou imelwa nga ndangulo 222

"222. Application fees

Khumbelo I iswa na mutengo u tevhelaho u sa humeli murahu:

1. I ita mutshini kana tshishumiswa R100,000.00
2. U thogomela thanziela R 60,000.00
3. Nzudzanyululo R 6,000.00
4. Mushumidendele R 2,120.00
5. Tshumele na u nwalisa musthini R 445.00
6. Thendelano ya mbambadzo dza mbuelo kha mutevhe uno:

Phesenthe ya mbambadzo	Phesenthe I badelwaho	Mutengo
100%	100% ya R100,000.00	R100,000.00
80-90%	85% ya R100,000.00	R85,000.00
60-79%	60% ya R100,000.00	R60,000.00
30-59%	30% ya R100,000.00	R30,000.00
0-29%	20% ya R100,000.00	R20,000.00

".

16. Nzudzanyululo ya ndangulo 224

Ndangulo I tevhelaho I a imelwa nga ndangulo 224:

"224. Mbadelo ya thanziela

224.1 Mufari wa thanziela u badela R60,00.00 nga nwaha u fhelaho nga 31 Thafamuhwe kana a badela R8,000.00 nga nwaha 31 Thafamuhwe.

224.2 Thanziela ya mveledziso I badela R1,500.00 ya mushumidendele na mubveledzi.

224.3 Badelo u ya nga khethokanyothukhu (1) na (2) dzi newa khoru hu tshi bviswa thanziela nga nwaha u thomaho nga 1 Thafamuhwe.

224.4 Arali mbadelo ya thanziela u ya nga ndangulothukhu (1) na (2) I songo badelwa sa zwi re kha ndangulothukhu (3), mufari wa thanziela u badela ndatiso ya phesenthe ya malo ya mutengo wa thanziela nga vhege kana maduvha aneo e thanziela ya vha I saathu u badelwa ngao. Tenda ndatiso yeneyo I sa fhire kavhili mutengo wa ndatiso ya mathomoni, tenda hafhu Mudzulatshidulo a vha o fushea nga thalutshedzo ya uri malengelenge a mufari wa thanziela a a pfala, ngauralo mudzulatshidulo u na maanda a u fhelisa tshikolodo itsho.

NOTICE – CHANGE OF TELEPHONE NUMBERS: GOVERNMENT PRINTING WORKS

As the mandated government security printer, providing world class security products and services, Government Printing Works has adopted some of the highly innovative technologies to best serve its customers and stakeholders. In line with this task, Government Printing Works has implemented a new telephony system to ensure most effective communication and accessibility. As a result of this development, our telephone numbers will change with effect from 3 February 2014, starting with the Pretoria offices.

The new numbers are as follows:

- Switchboard : 012 748 6001/6002
- Advertising : 012 748 6205/6206/6207/6208/6209/6210/6211/6212
- Publications Enquiries : 012 748 6052/6053/6058 GeneralEnquiries@gpw.gov.za
 - Maps : 012 748 6061/6065 BookShop@gpw.gov.za
 - Debtors : 012 748 6060/6056/6064 PublicationsDebtors@gpw.gov.za
 - Subscription : 012 748 6054/6055/6057 Subscriptions@gpw.gov.za
- SCM : 012 748 6380/6373/6218
- Debtors : 012 748 6236/6242
- Creditors : 012 748 6246/6274

Please consult our website at www.gpwonline.co.za for more contact details.

The numbers for our provincial offices in Polokwane, East London and Mmabatho will not change at this stage.