

Mpumalanga, South Africa

Mpumalanga Gambling Levies Act, 2007

Mpumalanga Gambling Levies Regulations, 2010

General Notice 206 of 2010

Legislation as at 30 July 2010

FRBR URI: /akn/za-mp/act/genn/2010/206/eng@2010-07-30

There may have been updates since this file was created.

PDF created on 19 April 2024 at 09:35.

Collection last checked for updates: 7 March 2024.

[Check for updates](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from LawLibrary and is presented in collaboration with the African Legal Information Institute, the Judicial Institute for Africa and the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.lawlibrary.org.za | info@lawlibrary.org.za

www.laws.africa | info@laws.africa

There is no copyright on the legislative content of this document.

This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Mpumalanga Gambling Levies Regulations, 2010

Contents

1. Gambling levy- Casinos	1
2. Gambling levy- Bingo	2
3. Gambling levy- Route operators	2
4. Gambling levy- Independent site operator	3
5. Applicability of Item 4	3
6. Repeal of Regulations	3
Laws repealed	4

Mpumalanga South Africa

Mpumalanga Gambling Levies Act, 2007

Mpumalanga Gambling Levies Regulations, 2010 General Notice 206 of 2010

Published in Mpumalanga Provincial Gazette 1847 on 30 July 2010

Assented to on 14 July 2010

Commenced on 1 August 2010

[This is the version of this document from 30 July 2010 and includes any amendments published up to 7 March 2024.]

I, YVONNE NKWENKWEZI PHOSA, member of the Executive Council for Finance hereby, under section 5 of the Mpumalanga Gambling Levies Act, 2007 ([Act No. 5 of 2007](#)), make the regulations contained herein after consultation with the Mpumalanga Gambling Board and in consultation with the Executive Council of Mpumalanga, in order to regulate the payment of gambling levies, including levies payments on a sliding scale, by casino licence holders within the Province. The regulations shall come into effect on the 1st day of the month following the date of publication in the *Provincial Gazette*.

Given under my hand at Nelspruit this 14 day of July 2010.

YN Phosa

Member of the Executive Council for Finance

1. Gambling levy- Casinos

- (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at a sliding rate calculated on the licensee's monthly gross gambling revenue as follows:

Gross gambling revenue	Rate of levy
R0 to R10 000 000	5% of each R1
R10 000 001 to R15 000 000	R500 000 plus 7.5% of amount exceeding R10 000 000
Exceeds R15 000 000	R875 000 plus 10% of amount exceeding R15 000 non

- (2) For each table game, gross gambling revenue equals the closing table float plus credit slips for cash, chips or tokens returned to the casino cage, plus drop, less opening table float and fills to the table.
- (3) For each gambling machine, gross gambling revenue equals the total value registered on the in-meter less the total value registered on the out-meter less the total value registered on the jackpot meter out-meter less hand pays, progressive jackpots, credit wins, short pays and hopper fill: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a gambling machine, the licensee

shall immediately communicate the malfunction to the Board and after approval by the Board, the method of calculation of gross gambling revenue for that gambling machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue.

- (4) For each card game and any other casino game in which the licensee is not a party to a wager, gross gambling revenue equals all money received by the licensee as compensation for conducting the game.
- (5) If the amount of gross gambling revenue is less than zero for any particular month for which levies are to be calculated in terms hereof, the licensee may deduct the loss in the subsequent months, until the loss is fully set-off against gross gambling revenue.
- (6) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (8) or not.
- (7) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.
- (8) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which dispute cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

2. Gambling levy- Bingo

- (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at the rate of eight percent of the licensee's monthly bingo revenue.
- (2) For purposes of subregulation (1), bingo revenue means the total amount of money staked by players on a bingo game, including participation fees, less the total amount returned to players by way of prizes.
- (3) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (5) or not.
- (4) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.
- (5) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which dispute cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

3. Gambling levy- Route operators

- (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at the rate of 10 percent of the licensee's monthly gross gambling revenue.
- (2) For each limited payout machine, gross gambling revenue equals the total value registered on the in-meter less the total value registered on the out-meter less the total value registered on the jackpot meter: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a limited payout machine, the method of calculation of gross gambling revenue for that limited payout machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue.

- (3) If the amount of gross gambling revenue is less than zero for any particular month for which levies are to be calculated in terms of these regulations, the licensee may deduct the loss in the subsequent months, until the loss is fully set-off against gross gambling revenue.
- (4) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (6) or not.
- (5) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.
- (6) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

4. Gambling levy- Independent site operator

- (1) The gambling levy payable in terms of section 2 of the Mpumalanga Gambling Levies Act, 2007, is paid at the rate of 10 percent of the licensee's monthly gross gambling revenue.
- (2) For each limited payout machine, gross gambling revenue equals the total value registered on the in-meter less the total value registered on the out-meter less the total value registered on the jackpot meter: Provided that if any malfunction occurs resulting in incomplete or inaccurate data being received from one or more of the in-meter, out-meter or jackpot meter of a limited payout machine, the method of calculation of gross gambling revenue for that limited payout machine will be: Drop less hopper fills less hand payments. The initial hopper load will not be regarded as a hopper fill and will not affect the calculation of gross gambling revenue.
- (3) If the amount of gross gambling revenue is less than zero for any particular month for which levies are to be calculated in terms hereof, the licensee may deduct the loss in the subsequent months, until the loss is fully set-off against gross gambling revenue.
- (4) No licensee may deduct any amount of money from any gambling levy payable in terms hereof, unless prior permission for such deduction has been granted in writing by the staff of the Board, irrespective of whether a dispute exists as referred to in subregulation (6) or not.
- (5) If a licensee fails to keep the records used or required to be used to calculate gross gambling revenue, the Board may compute and determine gross gambling revenue based on an audit conducted by its staff, upon the basis of any information within the Board's possession, or upon statistical analysis.
- (6) If a dispute arises between a licensee and the staff of the Board on the issue of the amount of gambling levies payable, which cannot be resolved between the licensee and the Board's staff, the Board itself must resolve such dispute.

5. Applicability of Item 4

The provisions of item 4 are not applicable to a site operator licensee who makes available for play only limited payout machines operated by the holder of a route operator licence.

6. Repeal of Regulations

The Regulations contained in the Schedule are hereby repealed to the extent as set out in the third column.

Laws repealed

No. and year of Law	Short Title	Extent of repeal
<u>No. 170 of 1996</u> Published 23 August 1996 Gazette No. 170 Notice 241 of 1996 Amended 3 January 1997 Gazette No. 201 Notice 2 of 1997	Mpumalanga Gaming Regulations, 1996	Regulations 75, 76, 77, 133, 134, 136, 172, 173, 174, 196, 199, 200 and 201.