

Northern Cape, South Africa

Northern Cape Gambling Levies Act, 2009

Act 4 of 2009

Legislation as at 15 April 2009

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Northern Cape South Africa

Northern Cape Gambling Levies Act, 2009

Act 4 of 2009

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ACT

To provide for the payment of gambling levies; and to provide for matters incidental thereto.

BE IT THEREFORE ENACTED by the Provincial Legislature of the Northern Cape Province as follows -

1. Definitions

- (1) In this Act, unless the context indicates otherwise -

“**Board**” means the Northern Cape Gambling Board established in terms of section 2 of the Northern Cape Gambling Act, 2008 ([Act 3 of 2008](#));

“**Department**” means the head of the department responsible for gambling matters in the Province;

“**Gambling Act**” means the Northern Cape Gambling Act, 2008 ([Act 3 of 2008](#)) and regulations made in terms of that Act;

“**levy**” means the amount payable as prescribed in terms of this Act;

“**licence holder**” means a person in possession of a licence issued in terms of section 21 (1) (a) (b) (f) (g) (h) or (i) of the Gambling Act;

“**member of the Executive Council**” means a member of an Executive Council responsible for finance matters in the province;

“**month**” means a calendar month;

“**prescribe**” means prescribe by regulations published in the *Provincial Gazette*;

“**regulations**” means regulations made in terms of this Act;

“**return**” means a form as determined by the Board.

- (2) Any other word or phrase defined in the Gambling Act, unless the context indicates otherwise, has a similar meaning in this Act.

2. Levies payable

- (1) A holder of a licence is liable to pay the gambling levy as prescribed.
- (2) Notwithstanding anything to the contrary contained in any other law, there is no period of grace for the payment of a gambling levy referred to in subsection (1), and if such gambling levy is not paid in compliance with this Act, the licence concerned must be suspended by the Department until

the gambling levy payable in terms of subsection (1) and the penalties payable in terms of [section 4](#) have been paid.

- (3) The gambling levy payable in terms of subsection (1) is payable to the Department and the Department must pay the levy to the Provincial Revenue Fund within 14 days after receipt and verification of the correctness thereof; provided that the verification of such levy must be commenced with forthwith upon receipt thereof.

3. Manner of payment of gambling levy

A licence holder must -

- (a) submit to the Department, not later than seven days following the last day of the preceding month, or, if such seventh day is a Sunday or public holiday, not later than the next working day, a return in the form containing such information in respect of its gambling operations during the preceding month as may be determined by the Department; and
- (b) must pay to the Department any gambling levy due in respect of the preceding month.

4. Penalties payable

- (1) The member of the Executive Council must prescribe penalties for failure to pay a levy or for late payment of a levy payable in terms of this Act and publish it in the *Provincial Gazette* for public notice.
- (2) A Court convicting a person of contravening the Gambling Act may, in addition to any penalty it may impose in terms of this Act order such person to pay the relevant gambling levy due and payable in terms of this Act if such person was the holder of a licence.

5. Regulations

- (1) The member of the Executive Council may prescribe gambling levies payable in terms of [section 2](#).
- (2) Before making regulations in terms of this Act, the member of the Executive Council must publish the draft regulations for a period of not less than a month in the *Provincial Gazette* with a notice declaring his or her intention to make such regulations and inviting interested parties to furnish any comments thereon or make representations with regard thereto.

6. Short title and commencement

This Act is called the Northern Cape Gambling Levies Act, 2009 and comes into operation on a date fixed by the Premier by proclamation in the *Provincial Gazette*.