

Northern Cape, South Africa

Northern Cape Gambling Levies Act, 2009

Northern Cape Gambling Levies Regulations, 2010

General Notice 16 of 2010

Legislation as at 26 March 2010

FRBR URI: /akn/za-nc/act/genn/2010/16/eng@2010-03-26

There may have been updates since this file was created.

PDF created on 19 April 2024 at 09:01.

Collection last checked for updates: 4 April 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.

Northern Cape Gambling Levies Regulations, 2010

Contents

1. Definitions	1
2. Gambling levy	1
3. Penalties for late payment of gambling levy	1
4. Short title and commencement	2

Northern Cape South Africa

Northern Cape Gambling Levies Act, 2009

Northern Cape Gambling Levies Regulations, 2010

General Notice 16 of 2010

Published in Northern Cape Provincial Gazette 1389 on 26 March 2010

Commenced on 1 April 2010

[This is the version of this document from 26 March 2010 and includes any amendments published up to 4 April 2024.]

In terms of the powers vested in me by section 5 of the abovementioned Act, I, John Block, Member of the Executive Council of the Northern Cape Province responsible for Finance, Economic Development and Tourism, hereby make the Regulations contained in this Notice.

J Block

MEC: Finance, Economic Development and Tourism

1. Definitions

In these Regulations, any word or expression to which a meaning has been assigned in the Northern Cape Gambling Levies Act, 2009 ([Act No. 4 of 2009](#)) and the Northern Cape Gambling Act, 2008 ([Act No. 3 of 2008](#)), shall have the meaning so assigned to it, unless the context otherwise indicates,-

“the Act” means the Northern Cape Gambling Levies Act, 2009 ([Act No. 4 of 2009](#)).

2. Gambling levy

- (1) The holder of a licence referred to in section 21(a), (b), (d), (f), (g), (h) or (i) of the Northern Cape Gambling Act, 2008 ([Act No. 3 of 2008](#)), must pay a gambling levy of 8% on the gross win derived from gambling conducted under the licence.
- (2) For the purposes of this regulation, “gross win” means the difference between gross receipts and payments made to gambling patrons, with no provision for the deduction of any costs or provisions.

3. Penalties for late payment of gambling levy

- (1) If the gambling levy payable in terms of section 2 of the Act is not paid in accordance with the provisions of section 3 of the Act, the licensee shall pay a penalty on the amount of any outstanding levy at a rate of 10% of the levy for each week or part of the week during which the levy remains unpaid: Provided that the penalty shall not exceed twice the amount of the levy in respect of which such penalty is payable.
- (2) The licence of a person who fails to pay—
 - (a) a gambling levy imposed by regulation 2; or
 - (b) a penalty provided for in subregulation (1),lapses on the last day of March of the year in which such gambling levy or penalty remains outstanding.

4. Short title and commencement

These Regulations shall be called the Northern Cape Gambling Levies Regulations and shall come into operation on 1 April 2010.