PROVINCE OF THE WESTERN CAPE

WESTERN CAPE EIGHTEENTH GAMBLING AND RACING AMENDMENT BILL

(As introduced)

(MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM)

[B 4—2013]

PROVINSIE WES-KAAP

WES-KAAPSE AGTTIENDE WYSIGINGSWETSONTWERP OP DOBBELARY EN WEDRENNE

(Soos ingedien)

(MINISTER VAN FINANSIES, EKONOMIESE ONTWIKKELING EN TOERISME)

[W 4—2013]

IPHONDO LENTSHONA KOLONI

UMTHETHO OSAYILWAYO WOLUNGISO WESHUMI ELINESIBHOZO WONGCAKAZO NEMIDYARHO WENTSHONA KOLONI

(Njengoko yazisiwe)

(NGUMPHATHISWA WEZEMALI, UPHUHLISO LWEZOQOQOSHO NEZOKHENKETHO)

[B 4—2013]

GENERAL EXPLANATORY NOTE:

[ ]	Words in bold type in square brackets indicate omissions from existing enactments.
________	Words underlined with a solid line indicate insertions in existing enactments.

AMENDMENT BILL

To amend the Western Cape Gambling and Racing Act, 1996, so as to increase the rate of tax payable by the holders of casino operator licences; and to provide for matters connected therewith.

BE IT ENACTED by the Provincial Parliament of the Province of the Western Cape, as follows:—

Amendment of Schedule III to Act 4 of 1996, as amended by section 71 of Act 4 of 1997, section 2 of Act 9 of 1998, section 2 of Act 9 of 2001, section 2 of Act 8 of 2002, section 1 of Act 3 of 2003 and section 1 of Act 7 of 2003

1. Part B of Schedule III to the Western Cape Gambling and Racing Act, 1996, is amended by the substitution for subparagraph *(a)* of paragraph 1 of the following subparagraph:

"*(a)* In respect of the taxable revenue in any tax period, an amount of tax calculated in accordance with the table below:

TAXABLE REVENUE	RATES OF TAX IN RESPECT OF CASINO OPERATOR LICENCE
Where the taxable revenue in the tax period—	
does not exceed R14,2 million	**[6]** 8% of each R1 of the taxable revenue
exceeds R14,2 million but does not exceed R28,4 million	**[R852,000]** R1,136 million plus **[8,5]** 10,5% of the amount by which the taxable revenue exceeds R14,2 million
exceeds R28,4 million but does not exceed R42,6 million	**[R2,059]** R2,627 million plus **[11]** 13% of the amount by which the taxable revenue exceeds R28,4 million
exceeds R42,6 million but does not exceed R56,8 million	**[R3,621]** R4,473 million plus **[13]** 15% of the amount by which the taxable revenue exceeds R42,6 million
exceeds R56,8 million but does not exceed R71,0 million	**[R5,467]** R6,603 million plus **[15]** 17% of the amount by which the taxable revenue exceeds R56,8 million
exceeds R71,0 million	**[R7,597]** R9,017 million plus **[17]** 19% of the amount by which the taxable revenue exceeds R71,0 million

"

Short title and commencement

2. This Act is called the Western Cape Eighteenth Gambling and Racing Amendment Act, 2013, and comes into operation on a date fixed by the Premier by proclamation in the *Provincial Gazette*.

MEMORANDUM ON THE OBJECTS OF THE WESTERN CAPE EIGHTEENTH GAMBLING AND RACING AMENDMENT BILL, 2013

1. BACKGROUND

1.1 Schedule III to the Western Cape Gambling and Racing Board Act, 1996 contains the rates of tax payable in respect of casino operator licences.

1.2 This Schedule is amended to provide for an increase in the rate of tax in each of the six tax bands. It increases both the amount of tax and the percentage of the taxable revenue payable.

2. PURPOSE OF BILL

The increased revenue that will result from the amendment will ensure that the Western Cape Gambling and Racing Board remains self-sustainable in order to continue to effectively regulate the gambling and racing industry.

3. CONTENTS OF THE BILL

Clause 1:

3.1 This clause provides for the increase of the rate of tax payable in respect of casino operator licences by increasing both the amount of tax to be paid as well as the percentage of tax payable.

Clause 2:

3.2 This clause contains the short title of the Act and provides for the commencement thereof.

4. CONSULTATION

Department of the Premier (Chief Directorate: Legal Services)
Western Cape Gambling and Racing Board
The Draft Western Cape Eighteenth Gambling and Racing Amendment Bill, 2012 was published for comment in the *Provincial Gazette Extraordinary 6967* of 16 March 2012.

5. PERSONNEL IMPLICATIONS

None

6. FINANCIAL IMPLICATIONS

None

7. LEGISLATIVE COMPETENCE

The Provincial Minister is satisfied that all the provisions in the Bill fall within the Province's legislative competence.

ALGEMENE VERDUIDELIKENDE NOTA:

[ ]	Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.
______	Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

WYSIGINGSWETSONTWERP

Om die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996, te wysig ten einde die koers van belasting betaalbaar deur die houers van casino-operateurlisensies te verhoog; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

DAAR WORD BEPAAL deur die Provinsiale Parlement van die Provinsie Wes-Kaap, soos volg:—

Wysiging van Bylae III van Wet 4 van 1996, soos gewysig by artikel 71 van Wet 4 van 1997, artikel 2 van Wet 9 van 1998, artikel 2 van Wet 9 van 2001, artikel 2 van Wet 8 van 2002, artikel 1 van Wet 3 van 2003 en artikel 1 van Wet 7 van 2003

1. Deel B van Bylae III tot die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996, word gewysig deur subparagraaf *(a)* van paragraaf 1 deur die volgende subparagraaf te vervang:

"*(a)* Ten opsigte van die belasbare inkomste in enige belastingtydperk, 'n bedrag aan belasting bereken ooreenkomstig die tabel hieronder:

BELASBARE INKOMSTE	**BELASTINGKOERSE TEN OPSIGTE VAN CASINO-OPERATEURLISENSIE**
Waar die belasbare inkomste in die belastingtydperk—	
nie R14,2 miljoen oorskry nie	**[6]** 8% van elke R1 van die belasbare inkomste
R14,2 miljoen oorskry, maar nie R28,4 miljoen oorskry nie	**[R852,000]** R1,136 miljoen plus **[8,5]** 10,5% van die bedrag waarmee die belasbare inkomste R14,2 miljoen oorskry
R28,4 miljoen oorskry, maar nie R42,6 miljoen oorskry nie	**[R2,059]** R2,627 miljoen plus **[11]** 13% van die bedrag waarmee die belasbare inkomste R28,4 miljoen oorskry
R42,6 miljoen oorskry, maar nie R56,8 miljoen oorskry nie	**[R3,621]** R4,473 miljoen plus **[13]** 15% van die bedrag waarmee die belasbare inkomste R42,6 miljoen oorskry
R56,8 miljoen oorskry, maar nie R71,0 miljoen oorskry nie	**[R5,467]** R6,603 miljoen plus **[15]** 17% van die bedrag waarmee die belasbare inkomste R56,8 miljoen oorskry
R71,0 miljoen oorskry	**[R7,597]** R9,017 miljoen plus **[17]** 19% van die bedrag waarmee die belasbare inkomste R71,0 miljoen oorskry

"

Kort titel en inwerkingtreding

2. Hierdie Wet heet die Wes-Kaapse Agttiende Wysigingswet op Dobbelary en Wedrenne, 2013, en tree in werking op 'n datum wat deur die Premier by proklamasie in die *Provinsiale Koerant* vasgestel sal word.

MEMORANDUM OOR DIE OOGMERKE VAN DIE WES-KAAPSE AGTTIENDE WYSIGINGSWETSONTWERP OP DOBBELARY EN WEDRENNE, 2013

1. AGTERGROND

1.1 Bylae III van die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996, bevat die koerse van belasting betaalbaar ten opsigte van casino-operateurlisensies.

1.2 Hierdie Bylae word gewysig om voorsiening te maak vir 'n verhoging van die belastingkoers in elk van die ses belastingbande. Dit verhoog sowel die hoeveelheid belasting as die persentasie van die belasbare inkomste wat betaalbaar is.

2. DOEL VAN WETSONTWERP

Die verhoogde inkomste wat uit die wysiging sal voortspruit, sal verseker dat die Wes-Kaapse Raad op Dobbelary en Wedrenne selfonderhoudend bly ten einde voort te gaan om die dobbel- en wedrenbedryf doeltreffend te reguleer.

3. INHOUD VAN DIE WETSONTWERP

Klousule 1:

3.1 Hierdie klousule maak voorsiening vir die verhoging van die koers van belasting betaalbaar ten opsigte van casino-operateurlisensies deur sowel die hoeveelheid belasting wat betaal moet word as die persentasie belasting betaalbaar te verhoog.

Klousule 2:

3.2 Hierdie klousule bevat die kort titel van die Wet en maak voorsiening vir die inwerkingtreding daarvan.

4. OORLEGPLEGING

Departement van die Premier (Hoofdirektoraat: Regsdienste)
Wes-Kaapse Raad op Dobbelary en Wedrenne
Die Konsep- Wes-Kaapse Agttiende Wysigingswetsontwerp op Dobbelary en Wedrenne, 2012, is in die *Buitengewone Provinsiale Koerant* 6967 van 16 Maart 2012 vir kommentaar gepubliseer.

5. PERSONEEL-IMPLIKASIES

Geen

6. FINANSIËLE IMPLIKASIES

Geen

7. WETGEWENDE BEVOEGDHEID

Die Provinsiale Minister is oortuig dat al die bepalings van die Wetsontwerp binne die wetgewende bevoegdheid van die Provinsie val.

INQAKWANA LOKUCACISA NGOKUBANZI:

[ ]	Amagama abhalwe ngqindilili kwizibiyeli ezisisikwere abonisa loo magama ashiyiweyo kwimithetho ekhoyo ngoku .
________	Amagama akrwelwe ngaphantsi ngomgca ongqindilili abonisa oko kuye kwafakelwa kwimithetho ekhoyo ngoku.

UMTHETHO OSAYILWAYO

Ofakela izilungiso kuMthetho woLungiso woNgcakazo neMidyarho weNtshona Koloni, ka-1996 ukuze kunyuswe izinga lerhafu ehlawulwayo ngabanini zilayisenisi beekhasino; nokuqwalasela neminye imiba enxulumene noku.

KUWISWA UMTHETHO ke ngoko yiNdlu yoWiso-mthetho yePhondo leNtshona Koloni ngolu hlobo lulandelayo:—

Ukwenziwa kwezilungiso kuShedyuli III woMthetho 4 ka-1996, njengoko enziwe izilungiso ngecandelo 71 loMthetho 4 ka-1997, icandelo 2 loMthetho 9 ka-1998, icandelo 2 loMthetho 9 ka-2001, icandelo 2 loMthetho 8 ka-2002, icandelo loMthetho 3 ka-2003 necandelo 1 loMthetho 7 ka-2003.

1. Icandelo B leShedyuli III yoMthetho woNgcakazo neMidyarho weNtshona Koloni, 1996 lenziwa izilungiso ngokufakela endaweni yomhlathana *(a)* womhlathi 1 kwalo mhlathana ulandelayo:

“*(a)* Kumcimbi wengeniso ehlawulelwa irhafu ngalo naliphi na ixesha lokurhafa, isixamali serhafu esibalwe kulandelwa le theyibhile ingezantsi:

IMALI ERHAFISWAYO	**IZINGA LERHAFU NGOKUBHEKISELE KUMNINI WELAYISENISI YEKHASINO**
Apho imali erhafiswayo kwisithuba sorhafiso—	
ingadlulanga kwi-R14,2 miliyoni	**[6]** 8% ye-R1 nganye yemali erhafiswayo
ingaphezulu kwe-R14,2 miliyoni kodwa ingadlulanga kwi-R28,4 miliyoni	**[R852,000]** R1,136 miliyoni kunye ne-**[8,5]** 10,5% yemali eyingeniso engaphezulu ngayo kwi-R14,2 miliyoni
ingaphezulu kwe-R28,4 miliyoni kodwa ingadlulanga kwi-R42,6 miliyoni	**[R2,059]** R2,627 miliyoni kunye ne-**[11]** 13% yemali eyingeniso engaphezulu ngayo kwi-R28,4 miliyoni
ingaphezulu kwe-R42,6 miliyoni kodwa ingadlulanga kwi-R56,8 miliyoni	**[R3,621]** R4,473 miliyoni kunye ne-**[13]** 15% yemali eyingeniso engaphezulu ngayo kwi-R42,6 miliyoni
ingaphezulu kwe-R56,8 miliyoni kodwa ingadlulanga kwi-R71,0 miliyoni	**[R5,467]** R6,603 miliyoni kunye ne-**[15]** 17% yemali eyingeniso engaphezulu ngayo kwi-R56,8 miliyoni
ingaphezulu kwe-R71,0 miliyoni	**[R7,597]** R9,017 miliyoni kunye ne-**[17]** 19% yemali eyingeniso engaphezulu ngayo kwi-R71,0 miliyoni

”

Isihloko esifutshane nomhla wokuqalisa

2. Lo Mthetho ubizwa ngokuba nguMthetho woLungiso weShumi elineSibhozo woNgcakazo neMidyarho weNtshona Koloni,2013, kwaye uya kuqalisa ukusebenza ngaloo mhla uye wabekwa yiNkulumbuso yePhondo ngompoposho oya kukhutshwa kwi*Gazethi yePhondo.*

IMEMORANDAM YEENJONGO ZALO MTHETHO USAYILWAYO WESHUMI ELINESIBHOZO WONGCAKAZO NEMIDYARHO WENTSHONA KOLONI, 2013

1. INTSUKAPHI

1.1 IShedyuli III yoMthetho woNgcakazo neMidyarho weNtshona Koloni, 1996 iqulethe imirhumo yerhafu ehlawulwayo kwiilayisenisi zabanini-zikhasino.

1.2 Le Shedyuli yenziwe izilungiso ukulungiselela ukuba kunyuswe izinga lerhafu kwinqanaba ngalinye kula manqanaba mathandathu erhafu. Inyusa isixamali serhafu kwakunye nepesenti yengeniso erhafelwayo ehlawulwayo.

2. INJONGO YALO MTHETHO USAYILWAYO

Ingeniso enyusiweyo eya kuthi yenzeke ngenxa yokwenziwa kwezilungiso iya kuqinisekisa ukuba iBhodi yoNgcakazo neMidyarho yeNtshona Koloni iyakwazi ukuzixhasa ngezimali ukuze ikwazi ukuqhubeka isenza imithetho elawula ushishino longcakazo nemidyarho.

3. IZIQULATHO ZALO MTHETHO USAYILWAYO

<u>Umhlathi 1:</u>

3.1 Lo mhlathi ubonelela ngokunyuswa kwezinga lerhafu ehlawulwayo ngabanini-zikhasino behlawulela iilayisenisi ngokunyusa isixamali serhafu kwakunye nepesenti yengeniso erhafelwayo ehlawulwayo.

<u>Umhlathi 2:</u>

3.2 Lo mhlathi uqulethe isihloko esifutshane soMthetho yaye ukwachazwa nokuba uya kuqala nini na ukusebenza.

4. INKQUBO ZOKUBONISANA

ISebe leNkulumbuso (ICandelo loLawulo: leeNkonzo zoMthetho)
IBhodi yoNgcakazo neMidyarho yeNtshona Koloni
Isiqulunqo soMthetho oSayilwayo weShumi elineSibhozo woNgcakazo neMidyarho weNtshona Koloni, 2012 wapapashwa ukuze abantu banike uluvo lwabo kwi*Gazethi yePhondo eyoNgezelelweyo engunombolo 6967* ngowe-16 Matshi 2012.

5. UKUCHAPHAZELEKA KWABASEBENZI

Akukho

6. UKUCHAPHAZELEKA KWEZIMALI

Akukho

7. UKUTHOTYELWA KWEMITHETHO

UMphathiswa wePhondo wanelisekile ukuba yonke imiqathango ekuMthetho oSayilwayo ayikhabani nemithetho yePhondo.

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