

PROVINCE OF THE WESTERN CAPE

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**WESTERN CAPE  
TWENTIETH GAMBLING AND  
RACING AMENDMENT BILL**

*(As introduced)*

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(MINISTER OF FINANCE)

[B 2—2026]

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PROVINSIE WES-KAAP

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**WES-KAAPSE TWINTIGSTE  
WYSIGINGSWETSONTWERP OP  
DOBBELARY EN WEDRENNE**

*(Soos ingedien)*

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(MINISTER VAN FINANSIES)

[W 2—2026]

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IPHONDO LENTSHONA KOLONI

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**UMTHETHO OSAYILWAYO  
WOLUNGISO WONGCAKAZO  
NEMIDYARHO WAMASHUMI  
AMABINI WENTSHONA KOLONI**

*(Njengoko wazisiwe)*

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(NGUMPHATHISWA WEZEMALI)

[B 2—2026]

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(b) The period of ten years referred to in paragraph (a) commences on the date the holder of a casino operator licence referred to in subsection (1) commences operations of the relocated casino.

(c) The holder of a casino operator licence referred to in subsection (1) is not liable to make any monthly payments contemplated in subsection (4)(b) during the equalisation period.

(d) The Chief Executive Officer shall cause the inflation-adjusted rand value of the bid fee paid in terms of section 44B to be calculated as at the end of the month preceding the commencement of operations of the relocated casino.

(e) The Chief Executive Officer shall monitor the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2(b) of Schedule V to ensure that payment of the economic opportunity tax commences in accordance with subsection (4)(b).

(f) The Chief Executive Officer shall inform the Provincial Treasury and the holder of a casino operator licence referred to in subsection (1) of the date on which the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2(b) of Schedule V reaches the inflation-adjusted rand value of the bid fee paid in terms of section 44B, which is the date on which the equalisation period comes to an end.

(g) The holder of a casino operator licence referred to in subsection (1) shall, on request, provide the Chief Executive Officer with such relevant information as may reasonably be required for the purposes set out in paragraphs (d), (e) and (f).

(6) The provisions of subsection (5) do not apply to the upfront lump sum payment contemplated in subsection (2).

(7) The liability for and payment of the economic opportunity tax applies to the holder of a casino operator licence whose application referred to in subsection (1) is granted before or after the commencement of the Twentieth Amendment Act.

(8) The provisions of section 64 and Schedule III apply, with the necessary changes, to the economic opportunity tax.

(9) The responsible Member may prescribe the practical arrangements or requirements relating to the economic opportunity tax, including—

(a) the manner of payment of the economic opportunity tax to the Board and into the Provincial Revenue Fund;

(b) the monthly due date for payment of the ongoing monthly payments contemplated in subsection (2);

(c) the provision by the Chief Executive Officer to the Provincial Treasury of the following:

(i) a statement reflecting the payment of the upfront lump sum payment contemplated in subsection (2); and

(ii) statements reflecting the following in respect of the ongoing monthly payments contemplated in subsection (2):

(aa) the calculation of the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2(b) of Schedule V, from the date of commencement of operations of the relocated casino to the end of the equalisation period; and

(bb) payments received in respect of the economic opportunity tax from the end of the equalisation period to the date of the last payment of the economic opportunity tax by the holder of a casino operator licence referred to in subsection (1);

(d) the manner in which the Chief Executive Officer shall inform the Provincial Treasury and the licence holder in terms of subsection (5)(f); and

(e) tax returns in respect of the economic opportunity tax.

(10) For the purposes of this section or Schedule V—

(a) “Consumer Price Index” means the Headline Consumer Price Index published by Statistics South Africa monthly;

(b) “equalisation period” means the period taken for the aggregate or tally of the monthly amounts calculated in accordance with para-

- graph 2(b) of Schedule V to equate to the inflation-adjusted rand value of the bid fee paid in terms of section 44B;
- (c) “inflation-adjusted rand value of the bid fee paid in terms of section 44B” means the rand value of the bid fee paid by the holder of a casino operator licence referred to in subsection (1) in terms of section 44B that is adjusted for inflation by the Consumer Price Index;
  - (d) “Statistics South Africa” means Statistics South Africa as defined in the Statistics Act, 1999 (Act 6 of 1999); and
  - (e) “the Twentieth Amendment Act” means the Western Cape Twentieth Gambling and Racing Amendment Act, 2026.”

**Addition of Schedule V to Act 4 of 1996**

2. The following Schedule is added after Schedule IV to the principal Act:

**“SCHEDULE V**

**Increased bid fee by way of economic opportunity tax (sec 44BA)**

**Definitions**

1. For the purposes of the various parts of this Schedule, unless the context indicates otherwise—

“after-tax adjusted gross revenue” means the difference between the adjusted gross revenue, as defined in Schedule III, of the relocated casino and gambling taxes paid on taxable revenue, as defined in Schedule III, by the holder of a casino operator licence;

“City of Cape Town” means the geographical area of the City of Cape Town, a metropolitan municipality as defined in the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998), established in terms of Provincial Notice 479/2000 in *Provincial Gazette* 5588 dated 22 September 2000, which area was determined by the Municipal Demarcation Board in terms of the Local Government: Municipal Demarcation Act, 1998 (Act 27 of 1998); and

“Helderberg area” means the Helderberg area of the City of Cape Town.

**General method for calculation of economic opportunity tax for relocation of casino**

2. The economic opportunity tax contemplated in section 44BA is calculated as follows:

(a) the upfront lump sum payment: 2,05% multiplied by the discounted rand value of the relocated casino’s forecast after-tax adjusted gross revenue for the first ten years of operation less the inflation-adjusted rand value of the bid fee paid in terms of section 44B. The rand amount of the upfront lump sum payable in respect of each specific relocation shall be as set out in this Schedule, as amended and updated from time to time, and shall be escalated monthly at the rate of the Consumer Price Index until the date of payment;

(b) the ongoing monthly payments: 2,05% multiplied by the relocated casino’s monthly after-tax adjusted gross revenue, with monthly payments commencing immediately after the equalisation period and continuing for the remaining duration of the relocated casino’s first ten years of operation.

**Economic opportunity tax for relocation of casino located in Caledon to Helderberg area**

3. The upfront lump sum payment and the ongoing monthly payments contemplated in section 44BA(2) for the relocation of the casino located in Caledon to the Helderberg area, calculated in accordance with the method contemplated in paragraph 2, are set out in the table below.

Upfront lump sum payment	Ongoing monthly payments
R81,223 million to be escalated monthly at the rate of the Consumer Price Index from January 2026 until the date of payment	To be calculated and paid in accordance with paragraph 2(b) of this Schedule

”.

**Amendment of Arrangement of Sections in Act 4 of 1996, as amended by section 2 of Act 4 of 1997 and section 2 of Act 4 of 2006**

3. The Arrangement of Sections before section 1 of the principal Act is amended by the insertion after the reference to the heading of section 44B of the following item:  
“44BA. Increased bid fee by way of economic opportunity tax”.

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**Short title and commencement**

4. This Act is called the Western Cape Twentieth Gambling and Racing Amendment Act, 2026, and comes into operation on a date determined by the Premier by proclamation in the *Provincial Gazette*.

**MEMORANDUM ON THE OBJECTS OF THE WESTERN CAPE  
TWENTIETH GAMBLING AND RACING AMENDMENT BILL**

**1. BACKGROUND**

- 1.1 With the original rollout of casinos in the Western Cape, the Provincial Government levied bid fees on casino operators that enjoyed access to the Western Cape economy. In addition, every casino operator was required to pay exclusivity fees to operate a casino exclusively within a demarcated geographical area for a ten-year period. The exclusivity periods have expired.
- 1.2 The Western Cape Gambling and Racing Policy Determinations, 1997 (the Policy Determinations) contain various provisions relating to the size, nature and implementation of the gambling industry. Certain provisions of the Policy Determinations no longer apply, being the regional distribution of casinos; the period of exclusivity for a casino operator licence, based on the required exclusivity fees determined by the Western Cape Gambling and Racing Act, 1996 (Act 4 of 1996) (the principal Act); and the exclusivity zone for the Cape Metropolitan casino. The Western Cape Gambling and Racing Board (the Board) is competent to consider and determine an application under section 41(2) of the principal Act that relates to the relocation of a casino.
- 1.3 Therefore, the opportunity exists for casinos to relocate.
- 1.4 The Western Cape Twentieth Gambling and Racing Amendment Bill, 2026 (the Bill), provides for the payment of an economic opportunity tax by the holder of a casino operator licence whose application contemplated in section 41(2) of the principal Act, that relates to the relocation of a casino, is granted by the Board.

**2. OBJECTS OF BILL**

*Economic opportunity tax*

- 2.1 The main objective of the Bill is to amend the principal Act in order to provide for an economic opportunity tax that will be payable by the holder of a casino operator licence whose application contemplated in section 41(2) of the principal Act that relates to the relocation of a casino is granted by the Board.
- 2.2 The economic opportunity tax relates to the enhanced economic opportunity (relative to the *status quo*) that accrues to the holder of a casino operator licence referred to in paragraph 2.1 as a direct result of the relocation of its casino. The rationale behind the economic opportunity tax is that any relocating casino would, because of the relocation, acquire an enhanced opportunity to generate gambling revenue that was not reflected in its original bid fee. The economic opportunity tax is therefore based on the original bid fee and is an extension thereof. The economic opportunity tax is an increased bid fee — the amount of the increase being commensurate with and determined by the value of the enhanced economic opportunity arising from the relocation.
- 2.3 Besides generating revenue for the Provincial Government, the imposition of an increased bid fee by way of the economic opportunity tax is necessary to ensure consistency and fairness of treatment among the casino operators in the Province, by ensuring that the relocating operator pays an increased bid fee (by way of the economic opportunity tax) that is commensurate with the original bid fees paid by the other operators.
- 2.4 But for the imposition of an increased bid fee by way of the economic opportunity tax, a casino operator relocating to an area of enhanced economic opportunity would have paid a disproportionately lower bid fee than the other casino operators in the Province. The other casino operators, on the other

hand, would have paid a disproportionately higher bid fee in respect of their respective economic opportunities than that paid by the relocating casino operator in respect of its enhanced economic opportunity arising from the relocation. The economic opportunity tax seeks to eliminate this disparity.

- 2.5 The economic opportunity tax is calculated by comparing the present value of the original bid fees that the casino operators paid to secure a future stream of income with the present value of the income that they earned, that is after-tax adjusted gross revenue. The present value is calculated by discounting the bid fees, adjusted gross revenue and gambling taxes to January 2000 using an interest rate of 11%. The interest rate of 11% is used to account for the opportunity cost of a casino operator. The calculation attempts to emulate the rational calculation that a casino would have made in the 1990s or 2000s by comparing the upfront bid fee required with the expected stream of income that the fee would have secured.
- 2.6 To account for the original bid fees paid, this is adjusted using the Headline Consumer Price Index, thereby providing a credit for the payment already made at the time of awarding the initial casino operator licence. The effect of this credit, which applies to both payment options dealt with below, is that the amount of the economic opportunity tax is determined by the increase in after-tax adjusted gross revenue resulting from the relocation.
- 2.7 The present value of the original bid fees that the casino operators paid at the outset (that is in the late 1990s or early 2000s, as the case may be) is divided by the present value of the after-tax adjusted gross revenue over the first ten years of operation. This produces a ratio of (i) bid fees paid to (ii) after-tax adjusted gross revenue received for each of the five casinos in the Western Cape over their first ten years of operation.
- 2.8 The weighted average of these ratios across the five casinos is 2,05%. The economic opportunity tax is arrived at on the same basis, that is by (i) applying the ratio of 2,05% to the after-tax adjusted gross revenue generated by the relocating casino over the first ten years of its operation in the new location; and then (ii) deducting the inflation-adjusted bid fee already paid by the relocating operator in respect of its original location. Again, this deduction has the effect that the amount of the economic opportunity tax is determined by the increase in after-tax adjusted gross revenue resulting from the relocation.
- 2.9 Computed in this way, the economic opportunity tax ensures fairness and consistency of treatment in respect of the amount of the bid fees paid by each casino operator.
- 2.10 To summarise:
  - 2.10.1 The bid fees originally paid by the casino operators in respect of the five casinos in the Western Cape amounted, on a weighted average basis, to 2,05% of their after-tax adjusted gross revenue over their first ten years of operation.
  - 2.10.2 The economic opportunity tax is 2,05% of the relocating casino operator's after-tax adjusted gross revenue over its first ten years of operation less the bid fee originally paid.
  - 2.10.3 The economic opportunity tax is thus an increased bid fee, with the amount of the increase being commensurate with and determined by the value of the enhanced economic opportunity arising from the relocation.

*Manner of payment of economic opportunity tax*

- 2.11 The relocating casino operator will be given a choice of two options in respect of the manner of payment of the economic opportunity tax, thus affording the

casino operator a measure of flexibility. Option 1 is payment by way of upfront lump sum payment. Option 2 is payment by way of ongoing monthly payments. The main features of each of the two options are, in summary, as follows:

- 2.11.1 Option 1: The payment structure aligns with the original bid fee; is ascertained in advance and therefore provides certainty to the operator; but it is based on forecast, not actual, revenue with the result that the achievement of complete tax accuracy may be subject to prediction error.
- 2.11.2 Option 2: The payment structure provides complete tax accuracy in that the calculation is based on actual rather than forecast revenue, but, for that reason, cannot be precisely ascertained in advance.

*Option 1: Upfront lump sum payment*

- 2.12 The first option is by way of an upfront lump sum payment.
- 2.13 The amount of the upfront lump sum payment is calculated by applying the aforementioned 2,05% ratio to the amount of after-tax adjusted gross revenue likely to be generated during the first ten years of operation at the new location (as forecast by the Provincial Government's economists). The inflation-adjusted rand value of the original bid fee paid by the operator is then subtracted from the amount so arrived at.
- 2.14 The difference gives one the amount of the upfront lump sum payment to be made by the relocating casino operator.
- 2.15 In respect of the relocation of the casino located in Caledon to the Helderberg area, should the casino operator select the upfront lump sum payment, the payment is calculated at R81,223 million as at January 2026, which is to be paid to the Board before the casino commences with its operations. This amount will be inflated monthly at the rate of Headline Consumer Price Index from January 2026 until the date of payment.

*Option 2: Ongoing monthly payments*

- 2.16 The second option is payment of the economic opportunity tax by way of ongoing monthly payments.
- 2.17 The economic opportunity tax is equal to 2,05% of actual monthly after-tax adjusted gross revenue. The economic opportunity tax is payable monthly for ten years less the period taken for the rand value of the economic opportunity tax to reach the inflation-adjusted rand value of the original bid fee, thereby effectively deducting or crediting the inflation-adjusted value of the original bid fee, as is also done in option 1, in order to arrive at the amount of the economic opportunity tax.
- 2.18 By way of elaboration: In order to account accurately and precisely for the original bid fee already paid, the original bid fee paid by the holder of a casino operator licence referred to in paragraph 2.1 is inflated using the Headline Consumer Price Index up to the end of the month preceding the commencement of operations of the relocated casino. Again, the monthly payments of the economic opportunity tax will commence after the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2.17 have reached the inflation-adjusted bid fee and will thereafter be payable for the remainder of the ten-year period.

### 3. CONTENTS OF BILL

- 3.1 **Clause 1** of the Bill inserts the proposed section 44BA in the principal Act. The proposed section 44BA deals with the increased bid fee by way of the economic opportunity tax and provides—
- 3.1.1 the circumstances in which the economic opportunity tax is payable, the name of the tax, and that the method for the calculation thereof is set out in the proposed Schedule V to the principal Act;
  - 3.1.2 for two manners of payment for the economic opportunity tax: an upfront lump sum payment or ongoing monthly payments, as contemplated in the proposed Schedule V to the principal Act;
  - 3.1.3 for the holder of a casino operator licence to inform the Board in writing of its chosen manner of payment in respect of the economic opportunity tax prior to the commencement of operations of the relocated casino;
  - 3.1.4 the details relating to when the relevant payments in respect of the economic opportunity tax should be made;
  - 3.1.5 in the case of the ongoing monthly payments—
    - 3.1.5.1 the payment period, being ten years less the period taken for the rand value of the economic opportunity tax (that is the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2.17) to reach the inflation-adjusted rand value of the bid fee paid in terms of section 44B of the principal Act (the equalisation period);
    - 3.1.5.2 the details of when the ten-year period referred to in paragraph 3.1.5.1 commences;
    - 3.1.5.3 that the holder of a casino operator licence is not liable to make any monthly payments in respect of the economic opportunity tax during the equalisation period;
    - 3.1.5.4 for the Chief Executive Officer of the Board (the Chief Executive Officer) to cause the inflation-adjusted rand value of the bid fee paid in terms of section 44B of the principal Act to be calculated as at the end of the month preceding the commencement of operations of the relocated casino;
    - 3.1.5.5 for the Chief Executive Officer to monitor the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2.17 to ensure that the payment thereof commences timeously;
    - 3.1.5.6 for the Chief Executive Officer to inform the Provincial Treasury of the Western Cape Government and the holder of a casino operator licence of the date on which the aggregate or tally of the monthly amounts calculated in accordance with paragraph 2.17 is expected to reach the inflation-adjusted rand value of the bid fee paid in terms of section 44B of the principal Act (that is the end of the equalisation period);
    - 3.1.5.7 that the holder of a casino operator licence shall, on request, provide the Chief Executive Officer with such relevant information as may reasonably be required for the purposes set out in paragraphs 3.1.5.4, 3.1.5.5 and 3.1.5.6;

- 3.1.6 that certain provisions do not apply to the upfront lump sum payment;
  - 3.1.7 that the liability for and payment of the economic opportunity tax applies to the holder of a casino operator licence whose application contemplated in section 41(2) of the principal Act that relates to the relocation of its casino is granted before or after the commencement of the Twentieth Amendment Act;
  - 3.1.8 that section 64 of the principal Act and Schedule III thereto apply, with the necessary changes, to the economic opportunity tax;
  - 3.1.9 that the responsible Member (the Provincial Minister) may by regulation prescribe certain practical arrangements or requirements relating to the economic opportunity tax: these matters are administrative in nature and considered appropriate to be included in regulations and parliamentary oversight in respect of the regulations is not required; and
  - 3.1.10 clarity on the meaning of certain terms used in the proposed section 44BA of the principal Act or the proposed Schedule V thereto.
- 3.2 **Clause 2** of the Bill provides for the addition of the proposed Schedule V to the principal Act. The proposed Schedule V includes definitions for “after-tax adjusted gross revenue”, “City of Cape Town” and “Helderberg area” and sets out the general method for the calculation of the economic opportunity tax for the relocation of a casino and the specific economic opportunity tax applicable, as an upfront lump sum payment (that is under option 1), in respect of the relocation of the casino located in Caledon to the Helderberg area.
  - 3.3 **Clause 3** of the Bill provides for the amendment of the Arrangement of Sections of the principal Act to include a reference to the proposed section 44BA.
  - 3.4 **Clause 4** of the Bill provides for the short title and date of commencement of the Twentieth Amendment Act.

#### 4. CONSULTATION

- 4.1 The following role players were consulted:
  - 4.1.1. Department of the Premier: Legal Services; and
  - 4.1.2. Western Cape Gambling and Racing Board.
- 4.2 Since 2018, various draft bills providing for the imposition of the economic opportunity tax were published for public comment. The relevant publication details are as follows: Provincial Notice 28/2018 in *Provincial Gazette* 7889 dated 28 February 2018 (Draft Western Cape Nineteenth Gambling and Racing Amendment Bill, 2018), with a closing date for comment of 11 April 2018; Provincial Notice 35/2020 in *Provincial Gazette* 8235 dated 8 May 2020 (Draft Western Cape Twenty-First Gambling and Racing Amendment Bill, 2020), with a closing date for comment of 7 July 2020, which was extended to 11 August 2020 under Provincial Notice 42/2020 in *Provincial Gazette* 8250 dated 12 June 2020 (Afrikaans and isiXhosa translations were published for public comment under Provincial Notice 44/2020 in the same *Provincial Gazette*, with the same closing date for comment); and Provincial Notice 70/2022 in *Provincial Gazette* 8611 dated 10 June 2022 (Draft Western Cape Twenty-First Gambling and Racing Amendment Bill, 2022), with a closing date for comment of 11 July 2022, which was extended to 29 July 2022 in *Provincial Gazette* 8621 dated 29 June 2022 (Afrikaans and isiXhosa translations were published for public comment under Provincial Notice 80/2022 in the same *Provincial Gazette*, with the same closing date for comment).

- 4.3 The latest Draft Bill to be published for public comment was the Draft Western Cape Twentieth Gambling and Racing Amendment Bill, 2025. It was published under Provincial Notice 62/2025 in *Provincial Gazette* 9077 dated 6 June 2025, with a closing date for comment of 7 July 2025.

**5. FINANCIAL IMPLICATIONS**

- 5.1 An economic opportunity tax is imposed on the holder of a casino operator licence whose application contemplated in section 41(2) of the principal Act, relating to the relocation of its casino, is granted by the Board.
- 5.2 The revenue from the economic opportunity tax accrues to the Provincial Revenue Fund through a lump sum payment or monthly payments in terms of the provisions of the Bill.
- 5.3 The Board is responsible for the implementation of the Bill and it is not anticipated that the Board will require additional capacity or funding to implement the Bill.

**6. PERSONNEL IMPLICATIONS**

None.

**7. LEGISLATIVE COMPETENCE**

The Provincial Minister responsible for financial matters in the Province is satisfied that the provisions of the Bill fall within the legislative competence of the Province.

**ALGEMENE VERDUIDELIKENDE NOTA:**

[ ] Woorde in vetdruk in vierkantige hake dui skrappings uit bestaande verordenings aan.

\_\_\_\_\_ Woorde met 'n volstreep daaronder dui invoegings in bestaande verordenings aan.

## WETSONTWERP

**Tot wysiging van die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996, ten einde voorsiening te maak vir betaling van 'n verhoogde bodfooi deur middel van 'n ekonomiesegeleenthedsbelasting; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.**

**D**AAR WORD BEPAAL deur die Provinsiale Parlement van die Wes-Kaap, soos volg:—

### **Invoeging van artikel 44BA in Wet 4 van 1996**

**1.** Die volgende artikel word in die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996 (die Hoofwet), ná artikel 44B ingevoeg:

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**“Verhoogde bodfooi deur middel van ekonomiesegeleenthedsbelasting**

**44BA.** (1) Indien die Raad 'n aansoek beoog in artikel 41(2) wat verband hou met die hervestiging van 'n casino toegestaan het, moet die houer van 'n casino-operateurlisensie wie se aansoek toegestaan is 'n verhoogde bodfooi deur middel van 'n belasting wat bekend staan as die ekonomiesegeleenthedsbelasting betaal en wat in ooreenstemming met Bylae V bereken moet word.

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(2) Die houer van 'n casino-operateurlisensie bedoel in subartikel (1) moet die ekonomiesegeleenthedsbelasting betaal deur middel van óf 'n voorafbetaling van die enkelbedrag uiteengesit in, óf deurlopende maandelikse betalings bereken in ooreenstemming met, Bylae V.

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(3) Die houer van 'n casino-operateurlisensie bedoel in subartikel (1) moet voor die begin van bedrywighede van die hervestigde casino die Raad skriftelik van sy gekose wyse van betaling beoog in subartikel (2) in kennis stel.

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(4) Die houer van 'n casino-operateurlisensie bedoel in subartikel (1) moet die ekonomiesegeleenthedsbelasting soos volg betaal:

(a) ten opsigte van die voorafbetaling van die enkelbedrag beoog in subartikel (2), voor die begin van bedrywighede van die hervestigde casino;

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(b) ten opsigte van die deurlopende maandelikse betalings beoog in subartikel (2), sodra die totaal of telling van die maandelikse bedrae

bereken in ooreenstemming met paragraaf 2(b) van Bylae V die inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B oorskry.

(5)(a) In die geval van die deurlopende maandelikse betalings beoog in subartikel (2), is die ekonomiesegeleentheidsbelasting maandeliks vir 'n tydperk van tien jaar minus die gelykmakingstydperk betaalbaar. 5

(b) Die tydperk van tien jaar bedoel in paragraaf (a) begin op die datum waarop die houër van 'n casino-operateurlisensie bedoel in subartikel (1) bedrywighe van die hervestigde casino begin.

(c) Die houër van 'n casino-operateurlisensie bedoel in subartikel (1) is nie aanspreeklik vir enige maandelikse betalings beoog in subartikel (4)(b) gedurende die gelykmakingstydperk nie. 10

(d) Die Hoof Uitvoerende Beampte laat die inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B bereken soos teen die einde van die maand wat die begin van bedrywighe van die hervestigde casino voorafgaan. 15

(e) Die Hoof Uitvoerende Beampte moet die totaal of telling van die maandelikse bedrae wat bereken word in ooreenstemming met paragraaf 2(b) van Bylae V monitor om toe te sien dat die betaling van die ekonomiesegeleentheidsbelasting in ooreenstemming met subartikel (4)(b) begin. 20

(f) Die Hoof Uitvoerende Beampte moet die Provinsiale Tesourie en die houër van 'n casino-operateurlisensie bedoel in subartikel (1) inlig omtrent die datum waarop die totaal of telling van die maandelikse bedrae wat bereken word in ooreenstemming met paragraaf 2(b) van Bylae V die inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B bereik, wat die datum is waarop die gelykmakingstydperk tot 'n einde kom. 25

(g) Die houër van 'n casino-operateurlisensie bedoel in subartikel (1) moet, op versoek, die Hoof Uitvoerende Beampte van sodanige relevante inligting voorsien soos wat redelikerwys vereis mag word vir die doelindes in paragrawe (d), (e) en (f) uiteengesit. 30

(6) Die bepaling van subartikel (5) is nie van toepassing op die voorafbetaling van die enkelbedrag beoog in subartikel (2) nie.

(7) Die aanspreeklikheid vir en betaling van die ekonomiesegeleentheidsbelasting is van toepassing op die houër van 'n casino-operateurlisensie wie se aansoek bedoel in subartikel (1) voor of ná die inwerkingtrede van die Twintigste Wysigingswet toegestaan word. 35

(8) Die bepaling van artikel 64 en Bylae III is van toepassing, met die nodige veranderinge, op die ekonomiesegeleentheidsbelasting. 40

(9) Die verantwoordelike Minister mag die praktiese reëlings of vereistes met betrekking tot die ekonomiesegeleentheidsbelasting voorskryf, met inbegrip van—

(a) die wyse van betaling van die ekonomiesegeleentheidsbelasting aan die Raad en in die Provinsiale Inkomstefonds; 45

(b) die maandelikse vervaldatum vir betaling van die deurlopende maandelikse betalings beoog in subartikel (2);

(c) die verskaffing deur die Hoof Uitvoerende Beampte aan die Provinsiale Tesourie van die volgende:

(i) 'n staat wat die betaling van die voorafbetaling van die enkelbedrag beoog in subartikel (2) weergee; en 50

(ii) state wat die volgende ten opsigte van die deurlopende maandelikse betalings beoog in subartikel (2) weergee:

(aa) die berekening van die totaal of telling van die maandelikse bedrae wat in ooreenstemming met paragraaf 2(b) van Bylae V bereken word, vanaf die aanvangsdatum van bedrywighe van die hervestigde casino tot die einde van die gelykmakingstydperk; en 55

(bb) betalings ontvang ten opsigte van die ekonomiesegeleentheidsbelasting vanaf die einde van die gelykmakingstydperk tot die datum van die laaste betaling van die ekonomiesegeleentheidsbelasting deur die 60

- houer van 'n casino-operateurlisensie bedoel in subartikel (1);
- (d) die wyse waarop die Hoof Uitvoerende Beampte die Provinsiale Tesourie en die lisensiehouer ingevolge subartikel (5)(f) moet inlig; en
- (e) belastingopgawes ten opsigte van die ekonomiesegeleentheidsbelasting. 5
- (10) Vir die toepassing van hierdie artikel beteken—
- (a) “Verbruikersprysindeks” die Hoofverbruikersprysindeks wat maandeliks deur Statistieke Suid-Afrika gepubliseer word;
- (b) “gelykmakingstydperk” die tydperk geneem vir die totaal of telling van die maandelikse bedrae wat bereken word in ooreenstemming met paragraaf 2(b) om gelyk te wees aan die inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B; 10
- (c) “inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B” die randwaarde van die bodfooi betaalbaar deur die houer van 'n casino-operateurlisensie bedoel in subartikel (1) ingevolge artikel 44B wat vir inflasie deur die Verbruikersprysindeks aangepas word; 15
- (d) “Statistieke Suid-Afrika” Statistieke Suid-Afrika soos omskryf in die Wet op Statistieke, 1999 (Wet 6 van 1999); en 20
- (e) “die Twintigste Wysigingswet” die Wes-Kaapse Twintigste Wysigingswet op Dobbelaar en Wedrenne, 2026.”.

## Byvoeging van Bylae V by Wet 4 van 1996

2. Die volgende Bylae word ná Bylae IV by die Hoofwet bygevoeg:

### “BYLAE V

#### Verhoogde bodfooi deur middel van ekonomiesegeleentheidsbelasting (art 44BA)

##### Woordbepalings

1. Vir die toepassing van die verskeie dele van hierdie Bylae, tensy dit uit die sinsverband anders blyk, beteken—

- “Helderberg-gebied” die Helderberg-gebied van die Stad Kaapstad; 30
- “na-belaste aangepaste bruto inkomste” die verskil tussen die aangepaste bruto inkomste, soos omskryf in Bylae III, van die hervestigde casino en dobbelarybelasting wat op belasbare inkomste betaal word, soos omskryf in Bylae III, deur die houer van 'n casino-operateurlisensie; en
- “Stad Kaapstad” die geografiese gebied van die Stad Kaapstad, 'n metropolitaanse munisipaliteit soos omskryf in die Wet op Plaaslike Regering: Munisipale Strukture, 1998 (Wet 117 van 1998), wat ingevolge Provinsiale Kennisgewing 479/2000 in *Provinsiale Koerant* 5588 gedateer 22 September 2000 ingestel is, welke gebied deur die Munisipale Afbakeningsraad bepaal is ingevolge die Wet op Plaaslike Regering: Munisipale Afbakening, 1998 (Wet 27 van 1998). 35 40

##### Algemene metode vir berekening van ekonomiesegeleentheidsbelasting vir hervestigde casino

2. Die ekonomiesegeleentheidsbelasting beoog in artikel 44BA word soos volg bereken:

- (a) die voorafbetaling van die enkelbedrag: 2,05% vermenigvuldig met die verdiskonteerde randwaarde van die hervestigde casino se voorspelde na-belaste aangepaste bruto inkomste vir die eerste tien jaar van bedryf minus die inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B. Die randbedrag van die voorafbetaling van die enkelbedrag wat ten opsigte van elke spesifieke hervestiging betaalbaar is soos in hierdie Bylae uiteengesit, soos van tyd tot tyd gewysig en bygebring, en moet maandeliks verhoog word teen die koers van die Verbruikersprysindeks tot die datum van betaling; 45 50
- (b) die deurlopende maandelikse betalings: 2,05% vermenigvuldig met die hervestigde casino se maandelikse na-belaste aangepaste bruto inkomste, met maandelikse betalings wat onmiddelik ná die gelykmakingstydperk begin en 55

vir die oorblywende duur van die hervestigde casino se eerste tien jaar van bedryf voortduur.

### **Ekonomiesegeleenthedsbelasting vir hervestiging van casino in Caledon geleë na Helderberg-gebied**

3. Die voorafbetaling van die enkelbedrag en die deurlopende maandelikse betalings beoog in artikel 44BA(2) vir die hervestiging van die casino in Caledon geleë na die Helderberg-gebied, bereken in ooreenstemming met die metode beoog in paragraaf 2, word in die tabel hier onder uiteengesit.

<b>Voorafbetaling van enkelbedrag</b>	<b>Deurlopende maandelikse betalings</b>
R81,223 miljoen moet maandeliks verhoog word teen die koers van die Verbruikersprysindeks vanaf Januarie 2026 tot die datum van betaling	Moet bereken en betaal word in ooreenstemming met paragraaf 2(b) van hierdie Bylae

”.

### **Wysiging van Rangskikking van Artikels in Wet 4 van 1996, soos gewysig by artikel 2 van Wet 4 van 1997 en artikel 2 van Wet 4 van 2006**

3. Die Rangskikking van Artikels voor artikel 1 van die Hoofwet word gewysig deur die invoeging van die volgende item ná die verwysing na die opskrif van artikel 44B: “44BA. Verhoogde bodfooi deur middel van ekonomiesegeleenthedsbelasting”.

### **Kort titel en inwerkingtreding**

4. Hierdie Wet heet die Wes-Kaapse Twintigste Wysigingswet op Dobbelary en Wedrenne, 2026, en tree in werking op ’n datum wat die Premier by proklamasie in die *Provinsiale Koerant* bepaal.

## **MEMORANDUM OOR DIE OOGMERKE VAN DIE WES-KAAPSE TWINTIGSTE WYSIGINGSWETSONTWERP OP DOBBELARY EN WEDRENNE**

### **1. AGTERGROND**

- 1.1 Met die aanvanklike bekendstelling van casino's in die Wes-Kaap het die Provinsiale Regering bodfooie gehef op casino-operateurs wat toegang tot die Wes-Kaapse ekonomie geniet het. Hierbenewens moes elke casino-operateur eksklusiwigheidsgelde betaal om 'n casino vir 'n tienjaartydperk eksklusief binne 'n afgebakende geografiese gebied te bedryf. Die eksklusiwigheidstydperke het nou verstryk.
- 1.2 Die Wes-Kaapse Beleidsbepalings Insake Dobbelary en Wedrenne, 1997 (die Beleidsbepalings) bevat verskeie bepalinge met betrekking tot die grootte, aard en implementering van die dobbelbedryf. Sekere bepalinge van die Beleidsbepalings is nie meer van toepassing nie, synde die streeksverspreiding van casino's; die tydperk van eksklusiwigheid vir 'n casino-operateurlisensie, gebaseer op die vereiste eksklusiwigheidsgelde bepaal deur die Wes-Kaapse Wet op Dobbelary en Wedrenne, 1996 (Wet 4 van 1996) (die Hoofwet); en die eksklusiwigheidsone vir die Kaapse Metropolitaanse casino. Die Wes-Kaapse Raad op Dobbelary en Wedrenne (die Raad) is bevoeg om 'n aansoek kragtens artikel 41(2) van die Hoofwet vir die hervestiging van 'n casino te oorweeg en te bepaal.
- 1.3 Die geleentheid bestaan dus vir casino's om te hervestig.
- 1.4 Die Wes-Kaapse Twintigste Wysigingswetsontwerp op Dobbelary en Wedrenne, 2026 (die Wetsontwerp), maak voorsiening vir die betaling van 'n ekonomiesegeleentheidsbelasting deur die houer van 'n casino-operateurlisensie wie se aansoek beoog in artikel 41(2) van die Hoofwet, wat verband hou met die hervestiging van 'n casino, deur die Raad toegestaan word.

### **2. OOGMERKE VAN WETSONTWERP**

#### *Ekonomiesegeleentheidsbelasting*

- 2.1 Die hoofoogmerk van die Wetsontwerp is om die Hoofwet te wysig om voorsiening te maak vir 'n ekonomiesegeleentheidsbelasting wat betaalbaar sal wees deur die houer van 'n casino-operateurlisensie wie se aansoek beoog in artikel 41(2) van die Hoofwet wat verband hou met die hervestiging van 'n casino deur die Raad, toegestaan word.
- 2.2 Die ekonomiesegeleentheidsbelasting het betrekking op die verhoogde ekonomiese geleentheid (relatief tot die *status quo*) wat die houer van 'n casino-operateurlisensie bedoel in paragraaf 2.1 toeval as 'n regstreekse gevolg van die hervestiging van sy casino. Die grondrede vir die ekonomiesegeleentheidsbelasting is dat enige hervestigende casino sou, as gevolg van die hervestiging, 'n verhoogde geleentheid kry om dobbelinkomste te genereer wat nie in sy oorspronklike bodfooie weergegee is nie. Die ekonomiesegeleentheidsbelasting is dus gebaseer op die oorspronklike bodfooie en is 'n uitbreiding daarvan. Die ekonomiesegeleentheidsbelasting is 'n verhoogde bodfooie — waarvan die bedrag van die verhoging ooreenstem met en bepaal word deur die waarde van die verhoogde ekonomiese geleentheid wat uit die hervestiging voortspruit.
- 2.3 Behalwe dat dit inkomste vir die Provinsiale Regering genereer, is die oplegging van 'n verhoogde bodfooie deur middel van die ekonomiesegeleentheidsbelasting nodig om ooreenstemming en billikheid van behandeling tussen die casino-operateurs in die Provinsie te verseker, deur toe te sien dat die hervestigende operateur 'n verhoogde bodfooie (deur middel van die

ekonomiesegeleentheidsbelasting) betaal wat ooreenstem met die oorspronklike bodfooie deur die ander operateurs betaal.

- 2.4 Maar vir die oplegging van 'n verhoogde bodfooie deur middel van die ekonomiesegeleentheidsbelasting, sou 'n casino-operateur wat na 'n gebied van verhoogde ekonomiese geleentheid hervestig, 'n oneweredige laer bodfooie betaal as wat die ander casino-operateurs in die Provinsie betaal het. Daarteenoor sou die ander casino-operateurs 'n oneweredige hoër bodfooie ten opsigte van hul onderskeie ekonomiese geleenthede betaal het as wat deur die hervestigende casino-operateur betaal is ten opsigte van sy verhoogde ekonomiese geleentheid wat uit die hervestiging voortspruit. Die ekonomiesegeleentheidsbelasting het ten doel om hierdie ongelykheid te elimineer.
- 2.5 Die ekonomiesegeleentheidsbelasting word bereken deur die huidige waarde van die oorspronklike bodfooie wat die casino-operateurs betaal het om 'n toekomstige inkomstestroom te verseker, met die huidige waarde van die inkomste wat hulle verdien het, te vergelyk, dit is na-belaste aangepaste bruto inkomste. Die huidige waarde word bereken deur die bodfooie, aangepaste bruto inkomste en dobbelarybelasting na Januarie 2000 te diskonteer deur die rentekoers van 11% te gebruik. Die rentekoers van 11% word gebruik om vir die geleentheidskoste van 'n casino-operateur verantwoordings te doen. Die berekening poog om die rasionele berekening wat 'n casino in die 1990's of 2000's sou doen na te boots deur die vereiste vooraffoie met die verwagte inkomstestroom wat die fooie sou verseker het, te vergelyk.
- 2.6 Om verantwoordings te doen vir die oorspronklike bodfooie wat reeds betaal is, word dit aangepas deur die Hoofverbruikersprysindeks te gebruik en so doende 'n krediet te verskaf vir die betaling wat reeds gemaak is ten tyde van die toekenning van die aanvanklike casino-operateurlisensie. Die uitwerking van hierdie krediet, wat van toepassing is op beide betaalopsies wat hier onder behandeling word, is dat die bedrag van die ekonomiesegeleentheidsbelasting bepaal word deur die verhoging in na-belaste aangepaste bruto inkomste wat uit die hervestiging voortspruit.
- 2.7 Die huidige waarde van die oorspronklike bodfooie wat casino-operateurs aan die begin betaal het (dit is in die laat 1990's of vroeër 2000's, na gelang van die geval), word deur die huidige waarde van die na-belaste aangepaste bruto inkomste oor die eerste tien jaar van bedryf gedeel. Dit lewer 'n verhouding van (i) bodfooie betaal tot (ii) na-belaste aangepaste bruto inkomste ontvang vir elk van die vyf casino's in die Wes-Kaap oor die eerste tien jaar van bedryf.
- 2.8 Die geweegde gemiddeld van hierdie verhoudings oor die vyf casino's is 2,05%. Die ekonomiesegeleentheidsbelasting word op dieselfde basis bereken, dit is deur (i) die verhouding van 2,05% van die na-belaste aangepaste bruto inkomste wat gegenerer is deur die hervestigende casino oor die eerste tien jaar van sy bedryf in die nuwe ligging toe te pas; en dan (ii) die inflasie-aangepaste bodfooie wat reeds deur die hervestigende operateur ten opsigte van sy oorspronklike ligging betaal is, af te trek. Weereens, die uitwerking van hierdie aftrekking is dat die bedrag van die ekonomiesegeleentheidsbelasting bepaal word deur die verhoging in die na-belaste aangepaste bruto inkomste wat uit die hervestiging voortspruit.
- 2.9 As dit op hierdie manier bereken word, verseker die ekonomiesegeleentheidsbelasting billikheid en ooreenstemming van behandeling ten opsigte van die bedrag van die bodfooie deur elke casino-operateur betaal.
- 2.10 Om op te som:
  - 2.10.1 Die bodfooie wat oorspronklik deur die casino-operateurs betaal is ten opsigte van die vyf casino's in die Wes-Kaap, het, op 'n geweegde gemiddelde basis, 2,05% van hul na-belaste aangepaste bruto inkomste oor hul eerste tien jaar van bedryf beloof.

- 2.10.2 Die ekonomiesegeleentheidsbelasting is 2,05% van die hervestigende casino-operateur se na-belaste aangepaste bruto inkomste oor sy eerste tien jaar van bedryf minus die bodfooi wat oorspronklik betaal is.
- 2.10.3 Die ekonomiesegeleentheidsbelasting is dus 'n verhoogde bodfooi, met die bedrag van die verhoging wat ooreenstem met en bepaal word deur die waarde van die verhoogde ekonomiese geleentheid wat uit die hervestiging voortspruit.

*Wys van betaling van ekonomiesegeleentheidsbelasting*

- 2.11 Die hervestigende casino-operateur sal 'n keuse van twee opsies gegee word ten opsigte van die wys van betaling van die ekonomiesegeleentheidsbelasting, wat die casino-operateur 'n mate van buigsaamheid bied. Opsie 1 is betaling deur middel van die voorafbetaling van 'n enkelbedrag. Opsie 2 is betaling deur middel van deurlopende maandelikse betalings. Die hoofmerke van elk van die twee opsies is, kortliks, soos volg:
- 2.11.1 Opsie 1: Die betalingstruktuur stem ooreen met die oorspronklike bodfooi; word vooraf vasgestel en bied dus sekerheid aan die operateur; maar dit word gebaseer op voorspelde, nie werklike, inkomste met die gevolg dat die bereiking van volledige belastingakkuraatheid onderhewig aan voorspellingsfoute kan wees.
- 2.11.2 Opsie 2: Die betalingstruktuur maak voorsiening vir volledige belastingakkuraatheid deurdat die berekening op werklike eerder as voorspelde inkomste gebaseer word, maar, om daardie rede, kan dit nie vooraf presies vasgestel word nie.

*Opsie 1: Voorafbetaling van enkelbedrag*

- 2.12 Die eerste opsie is deur middel van 'n voorafbetaling van die enkelbedrag.
- 2.13 Die bedrag van die voorafbetaling van die enkelbedrag word bereken deur die bogenoemde 2,05% verhouding tot die bedrag van na-belaste aangepaste bruto inkomste wat waarskynlik gedurende die eerste tien jaar van bedryf by die nuwe ligging (soos voorspel deur die Provinsiale Regering se ekonome) gegenerer word. Die inflasie-aangepaste randwaarde van die oorspronklike bodfooi wat deur die operateur betaal is, word dan afgetrek van die bedrag wat so verkry word.
- 2.14 Die verskil gee die bedrag van die voorafbetaling van die enkelbedrag wat deur die hervestigende casino-operateur gemaak moet word.
- 2.15 Ten opsigte van die hervestiging van die casino in Caledon geleë na die Helderberg-gebied, indien die casino-operateur die voorafbetaling van die enkelbedrag kies, word die betaling teen R81,223 miljoen bereken soos teen Januarie 2026, wat voor die casino met sy bedrywighede begin aan die Raad betaal moet word. Hierdie bedrag sal maandeliks infleer teen die koers van die Hoofverbruikersprysindeks vanaf Januarie 2026 tot die datum van betaling.

*Opsie 2: Deurlopende maandelikse betalings*

- 2.16 Die tweede opsie is betaling van die ekonomiesegeleentheidsbelasting deur middel van deurlopende maandelikse betalings.
- 2.17 Die ekonomiesegeleentheidsbelasting is gelyk aan 2,05% van die werklike maandelikse na-belaste aangepaste bruto inkomste. Die ekonomiesegeleentheidsbelasting is maandeliks betaalbaar vir tien jaar minus die tydperk geneem vir die randwaarde van die ekonomiesegeleentheidsbelasting om die inflasie-aangepaste randwaarde van die oorspronklike bodfooi te bereik, en sodoende die inflasie-aangepaste waarde van die oorspronklike bodfooi doel-

treffend aftrek of krediteer, soos ook in opsie 1 gedoen, ten einde by die bedrag van die ekonomiesegeleenthedsbelasting uit te kom.

- 2.18 Ter uitbreiding: Om akkuraat en presies verantwoording te doen vir die oorspronklike bodfooï wat reeds betaal is, word die oorspronklike bodfooï betaal deur die houer van 'n casino-operateurlisensie bedoel in paragraaf 2.1 deur die Hoofverbruikersprysindeks te infleer tot die einde van die maand wat die begin van die bedrywighede van die hervestigde casino voorafgaan. Weereens, die maandelikse betalings van die ekonomiesegeleenthedsbelasting sal begin ná die totaal of telling van die maandelikse bedrae bereken in ooreenstemming met paragraaf 2.17 die inflasie-aangepaste bodfooï bereik het en sal daarna vir die res van die tienjaartydperk betaalbaar wees.

### 3. INHOUD VAN WETSONTWERP

- 3.1 **Klousule 1** van die Wetsontwerp voeg die voorgestelde artikel 44BA in die Hoofwet in. Die voorgestelde artikel 44BA behandel die verhoogde bodfooï deur middel van die ekonomiesegeleenthedsbelasting en maak voorsiening—
- 3.1.1 vir die omstandighede waarin die ekonomiesegeleenthedsbelasting betaalbaar is, die naam van die belasting, en dat die metode vir die berekening daarvan in die voorgestelde Bylae V by die Hoofwet uiteengesit is;
- 3.1.2 vir twee maniere van betaling vir die ekonomiesegeleenthedsbelasting: 'n voorafbetaling van die enkelbedrag of deurlopende maandelikse betalings, soos beoog in die voorgestelde Bylae V by die Hoofwet;
- 3.1.3 vir die houer van 'n casino-operateurlisensie om die Raad skriftelik in kennis te stel van sy gekose wyse van betaling ten opsigte van die ekonomiesegeleenthedsbelasting voor die begin van bedrywighede van die hervestigde casino;
- 3.1.4 vir die besonderhede rakende wanneer die relevante betalings ten opsigte van die ekonomiesegeleenthedsbelasting gemaak moet word;
- 3.1.5 in die geval van deurlopende maandelikse betalings—
- 3.1.5.1 vir die betalingstydperk, synde tien jaar minus die tydperk geneem vir die randwaarde van die ekonomiesegeleenthedsbelasting (dit is die totaal of telling van die maandelikse bedrae bereken in ooreenstemming met paragraaf 2.17) om die inflasie-aangepaste randwaarde van die bodfooï betaal ingevolge artikel 44B of van Hoofwet te bereik (die gelykmakings-tydperk);
- 3.1.5.2 vir die besonderhede van wanneer die tienjaartydperk bedoel in paragraaf 3.1.5.1 begin;
- 3.1.5.3 dat die houer van 'n casino-operateurlisensie nie aanspreeklik is om enige maandelikse betalings te maak ten opsigte van die ekonomiesegeleenthedsbelasting gedurende die gelykmakingstydperk;
- 3.1.5.4 vir die Hoof Uitvoerende Beampste van die Raad (die Hoof Uitvoerende Beampste) om die inflasie-aangepaste randwaarde van die bodfooï betaal ingevolge artikel 44B van die Hoofwet te laat bereken soos teen die einde van die maand wat die begin van die bedrywighede van die hervestigde casino voorafgaan;
- 3.1.5.5 vir die Hoof Uitvoerende Beampste om die totaal of telling van die maandelikse bedrae bereken in ooreenstemming met

paragraaf 2.17 te monitor om toe te sien dat die betaling daarvan betyds begin;

- 3.1.5.6 vir die Hoof Uitvoerende Beampte om die Provinsiale Te-sourie van die Wes-Kaapse Regering en die houer van 'n casino-operateurlisensie in te lig omtrent die datum waarop die totaal of telling van die maandelikse bedrae bereken in ooreenstemming met paragraaf 2.17 na verwagting die inflasie-aangepaste randwaarde van die bodfooi betaal ingevolge artikel 44B van die Hoofwet bereik (dit is die einde van die gelykmakingstydperk);
- 3.1.5.7 dat die houer van 'n casino-operateurlisensie, op versoek, die Hoof Uitvoerende Beampte van sodanige relevante inligting moet voorsien as wat redelikerwys benodig mag word vir die doeleindes in paragrawe 3.1.5.4, 3.1.5.5 en 3.1.5.6 uiteengesit;
- 3.1.6 dat sekere bepalinge nie van toepassing op die voorafbetaling van die enkelbedrag is nie;
- 3.1.7 dat die aanspreeklikheid vir en betaling van die ekonomiesegeleentheidsbelasting van toepassing is op die houer van 'n casino-operateurlisensie wie se aansoek beoog in artikel 41(2) van die Hoofwet, wat verband hou met die hervestiging van sy casino, toegestaan word voor of ná die inwerkingtreding van die Twintigste Wysigingswet;
- 3.1.8 dat artikel 64 van die Hoofwet en Bylae III daarby, met die nodige veranderinge, op die ekonomiesegeleentheidsbelasting van toepassing is;
- 3.1.9 dat die verantwoordelike Minister (die Provinsiale Minister) by regulasie sekere praktiese reëlings of vereistes met betrekking tot die ekonomiesegeleentheidsbelasting mag voorskryf: hierdie aangeleent-hede is administratief van aard en word beskou as geskik om by regulasies ingesluit te word en parlementêre toesig ten opsigte van die regulasies word nie vereis nie; en
- 3.1.10 vir duidelikheid oor die betekenis van sekere terme wat in die voorgestelde artikel 44BA van die Hoofwet of die voorgestelde Bylae V daartoe gebruik word.
- 3.2 **Klousule 2** van die Wetsontwerp maak voorsiening vir die byvoeging van die voorgestelde Bylae V tot die Hoofwet. Die voorgestelde Bylae V sluit woordbepalinge in vir “Helderberg-gebied”, “na-belaste aangepaste bruto in-komste” en “Stad Kaapstad” en sit die algemene metode vir die berekening van die ekonomiesegeleentheidsbelasting vir die hervestiging van 'n casino uiteen asook die spesifieke ekonomiesegeleentheidsbelasting wat van toe-passing is, as 'n voorafbetaling van die enkelbedrag (dit is onder opsie 1), ten opsigte van die hervestiging van die casino in Caledon geleë na die Helderberg-gebied.
- 3.3 **Klousule 3** van die Wetsontwerp maak voorsiening vir die wysiging van die Rangskikking van Artikels van die Hoofwet om 'n verwysing na die voor-gestelde artikel 44BA in te sluit.
- 3.4 **Klousule 4** van die Wetsontwerp maak voorsiening vir die kort titel en datum van inwerkingtreding van die Twintigste Wysigingswet.

#### 4. OORLEGPLEGING

- 4.1 Die volgende rolspelers is geraadpleeg:

4.1.1 Departement van die Premier: Regsdienste; en

4.1.2 Wes-Kaapse Raad op Dobbelary en Wedrenne.

4.2 Sedert 2018 is verskeie konsepwetsontwerpe vir openbare kommentaar gepubliseer wat voorsiening maak vir die oplegging van die ekonomiesegeleenthedsbelasting. Die tersaaklike publikasiebesonderhede is soos volg: Provinsiale Kennisgewing 28/2018 in *Provinsiale Koerant* 7889 gedateer 28 Februarie 2018 (Wes-Kaapse Negentiende Konsepwysigingswetsontwerp op Dobbelary en Wedrenne, 2018), met 'n sluitingsdatum vir kommentaar van 11 April 2018; Provinsiale Kennisgewing 35/2020 in *Provinsiale Koerant* 8235 gedateer 8 Mei 2020 (Wes-Kaapse Een-en-Twintigste Konsepwysigingswetsontwerp op Dobbelary en Wedrenne, 2020), met 'n sluitingsdatum vir kommentaar van 7 Julie 2020, wat verleng is tot 11 Augustus 2020 onder Provinsiale Kennisgewing 42/2020 in *Provinsiale Koerant* 8250 gedateer 12 Junie 2020 (Afrikaans- en Xhosa-vertalings is vir openbare kommentaar gepubliseer onder Provinsiale Kennisgewing 44/2020 in dieselfde *Provinsiale Koerant*, met dieselfde sluitingsdatum vir kommentaar); en Provinsiale Kennisgewing 70/2022 in *Provinsiale Koerant* 8611 gedateer 10 Junie 2022 (Wes-Kaapse Een-en-Twintigste Konsepwysigingswetsontwerp op Dobbelary en Wedrenne, 2022), met 'n sluitingsdatum vir kommentaar van 11 Julie 2022, wat verleng is tot 29 Julie 2022 in *Provinsiale Koerant* 8621 gedateer 29 Junie 2022 (Afrikaans- en Xhosa-vertalings is vir openbare kommentaar gepubliseer onder Provinsiale Kennisgewing 80/2022 in dieselfde *Provinsiale Koerant*, met dieselfde sluitingsdatum vir openbare kommentaar).

4.3 Die jongste Konsepwetsontwerp wat vir openbare kommentaar gepubliseer is, was die Wes-Kaapse Twintigste Konsepwysigingswetsontwerp op Dobbelary en Wedrenne, 2025. Dit is gepubliseer onder Provinsiale Kennisgewing 62/2025 in *Provinsiale Koerant* 9077 gedateer 6 Junie 2025, met 'n sluitingsdatum vir kommentaar van 7 Julie 2025.

## 5. FINANSIËLE IMPLIKASIES

5.1 'n Ekonomiesegeleenthedsbelasting word opgelê op die houër van 'n casino-operateurlisensie wie se aansoek beoog in artikel 41(2) van die Hoofwet in verband met die hervestiging van sy casino deur die Raad toegestaan word.

5.2 Die inkomste uit die ekonomiesegeleenthedsbelasting val die Provinsiale Inkomstefonds toe deur 'n enkelbedragbetaling of maandelikse betalings ingevolge die bepalinge van die Wetsontwerp.

5.3 Die Raad is verantwoordelik vir die implementering van die Wetsontwerp en daar word nie verwag dat die Raad addisionele kapasiteit of befondsing sal benodig om die Wetsontwerp te implementeer nie.

## 6. PERSONEELIMPLIKASIES

Geen.

## 7. WETGEWENDE BEVOEGDHEID

Die Provinsiale Minister verantwoordelik vir finansiële aangeleenthede in die Provinsie is tevrede dat die bepalinge van die Wetsontwerp binne die wetgewende bevoegdheid van die Provinsie ressorteer.

**INQAKU ELICACISAYO JIKELELE:**

- [                    ]    Amagama angqindilili kwizibiyeli zesikwere abonakalisa ush-  
iyo kuqaliso lowiso-mthetho olukhoyo.
- \_\_\_\_\_            Amagama akrwelelwe ngomgca ongqindilli abonakalisa  
ufakelo kuwiso lomthetho olukhoyo.

# UMTHETHO OSAYILWAYO

**Kukwenza izilungiso kuMthetho woLungiso woNgcakazo neMidyarho weNtshona Koloni, 1996, ukuze ke ngoko kube nokuvuleleka ithuba lokumiselwa kwerhafu yamathuba oqoqosho; kwanokumisela izibonelelo zemiba enokuchaphezeleka kuyo.**

**U** MISELWA yiPalamente yePhondo leNtshona Koloni, ngoluhlobo:—

## Ukufakelwa kwecandelo 44BA loMthetho 4 ka-1996

1. Eli candelo lilandelayo lihlonyelwa kuMthetho woNgcakazo neMidyarho weNtshona Koloni, 1996 (uMthetho watanci), emva kwecandelo 44B: 5

### **“Ukunyuswa komrhumo webhidi ngendlela yerhafu yamathuba oqoqosho**

**44BA.** (1) Ukuba iBhodi iye yasamkela isicelo esikhankanywe kwicandelo 41(2) sokufuduswa kwekhasino, umnini welayisenisi yomqhubi wekhasino osicelo sakhe samkelwayo uya kuhlawula irhafu yamathuba ezoqoqosho ebalwa ngokwendlela yokusebenza echazwe kwiShedyuli V. 10

(2) Umnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) uyakuhlawula irhafu yamathuba oqoqosho ngendlela yentlawulo esisambuku ehlawulwa kwangaphambili echaziweyo, okanye iintlawulo eziqhubekayo zenyanga ezibalwe ngokungqinelana neShedyuli V. 15

(3) Umnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) uyawukwazisa iBhodi ngokubhala uhlobo lwentlawulo alukhethileyo njengoko kuchaziwe kwicandelwana (2) phambi kokuba iqalise ukusebenza ikhasino efudusiweyo. 20

(4) Umnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) uyakuhlawula irhafu yamathuba oqoqosho ngoluhlobo lulandelayo: 25

(a) malunga nentlawulo esisambuku ehlawulwa kwangaphambili ngokuchazwe kwicandelwana (2), phambi kokuba iqalise ukusebenza ikhasino efudusiweyo; 25

(b) malunga neentlawulo zenyanga eziqhubekayo ezixelwe kwicandelwana (2), emva kokuba intlanganisela okanye ibalwe kwiimali zenyanga ezibalwe ngokungqinelana nomhlathi 2(b) weShedyuli V idlule kwixabiso leRandi elihlengahlengisiweyo 30

lokunyuka kwamaxabiso kwintlawulo yobizo-maxabiso ehlawulwe ngokwemiqathango yecandelo 44B.

(5)(a) Kwimeko yeentlawulo zenyanga eziqhubekayo ezixelwe kwicandelwana (2), irhafu yamathuba ezoqoqosho ihlawulwa ngenyanga kangangethuba leminyaka elishumi ngaphantsi kwexesha lokulinganisa. 5

(b) Ithuba leminyaka elishumi ekubhekiselwe kulo kumhlathi (a) liqala ngomhla lowo umnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) eqalisa ukusebenzisa ikhasino efudusiweyo. 10

(c) Umnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) akanaxanduva lokuhlawula naziphi na iintlawulo zenyanga ezixelwe kwicandelwana (4)(b) ngexesha lokulinganisa.

(d) IGosa eliLawulayo eliyiNtloko liyakubangela ukuba umrhumo webhidi yexabiso lokunyuka nokuhlengahlengiswa kweRandi kuhlawulwe ngokwecandelwana 44B eliya kubalwa ngokwexabiso leRandi ekupheleni kwenyanga eyandulela ukuqala kokusebenza kwekhasino efudusiweyo. 15

(e) IGosa eliLawulayo eliyiNtloko liyakubeka iliso kwintlanganisela okanye ukubalwa kweemali zenyanga ezibalwe ngokungqinelana nomhlathi 2(b) weShedyuli V ukuqinisekisa ukuba intlawulo yerhafu yamathuba oqoqosho iqala ngokungqinelana necandelwana (4)(b). 20

(f) IGosa eliLawulayo eliyiNtloko liya kwazisa uNondyebo wePhondo kunye nomnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) ngomhla apho intlanganisela okanye intlawulo yemali zenyanga ebalwe ngokuhambelana nomhlathi 2(b) weShedyuli V ifikelela kwixabiso leRandi elihlengahlengisiweyo lokunyuka kwamaxabiso entlawulo yebhidi ehlawulwe ngokwemiqathango yecandelo 44B elilingana nomhla wokuphela kwexesha. 30

(g) Umnini welayisenisi yomqhubi wekhasino ekubhekiselwe kuye kwicandelwana (1) uya kuthi, ngesicelo, anike iGosa eliLawulayo eliyiNtloko ngolwazi olufanelekileyo njengoko lunokufunwa ngokwenjongo echazwe kwimihlathi (d), (e) kunye no-(f). 35

(6) Ubonelelo lweCandelwana (5) alisebenzi kwintlawulo esisambuku ehlawulwe kwangaphambili exelwe kwicandelwana (2).

(7) Uxanduva kunye nentlawulo yerhafu yamathuba ezoqoqosho iyasebenza kumnini welayisenisi yomqhubi wekhasino osicelo sakhe ekubhekiswa kuso kwicandelwana (1) esivunyiweyo phambi okanye emva kokuqalisa koMthetho woLungiso waMashumi amabini. 40

(8) Ubonelelo lweCandelo 64 kunye neShedyuli III ziyasebenza, kunye notshintsho oluyimfuneko, kwirhafu yamathuba ezoqoqosho.

(9) ILungu elinoxanduva linokumisela amalungiselelo abonakalayo okanye iimfuno ezinxulumene nerhafu yamathuba ezoqoqosho, kubandakanywa— 45

(a) indlela yokuhlawulwa kwerhafu yamathuba oqoqosho kwiBhodi nakwiNgxowa-mali yeNgeniso yePhondo;

(b) umhla wokuphelelwa obekiweyo wenyanga wokuhlawulwa kweentlawulo zenyanga eziqhubekayo ezichazwe kwicandelwana (2); 50

(c) ubonelelo lweGosa eliLawulayo eliyiNtloko kuNondyebo wePhondo koku kulandelayo:

(i) ingxelo ebonisa intlawulo yesambuku esihlawulwe kwangaphambili esichazwe kwicandelwana (2); kwaye

(ii) iingxelo ezibonisa oku kulandelayo malunga neentlawulo zenyanga eziqhubekayo ezichazwe kwicandelwana (2): 55

(aa) ukubalwa kwentlanagnisela okanye ukubalwa kweemali zenyanga ezibalwe ngokungqinelana nomhlathi 2(b) weShedyuli V, ukususela kumhla wokuqaliswa kokusebenza kwekhasino efudusiweyo ukuya ekupheleni kwexesha lokulinganisa; kwaye 60

(bb) iintlawulo ezifunyenweyo malunga nerhafu yamathuba ezoqoqosho ukususela ekupheleni

- kwexesha lokulinganisa ukuya kumhla wentlawulo yokugqibela yerhafu yamathuba ezoqoqosho ngumnini welayiseni yomqhubi wekhasino ekubhekiselwe kuyo kwicandelwana (1);
- (d) indlela iGosa eliLawulayo eliyiNtloko eliya kwazisa ngalo uNondyebo wePhondo kunye nomnini welayiseni ngokwecandelwana (5)(f); kwaye 5
- (e) iimbuyekezo zerhafu malunga nerhafu yamathuba ezoqoqosho. (10) Ngeenjongo zeli candelo okanye iShedyuli V—
- (a) “Isalathiso seXabiso labaThengi” sithetha ngesiHloko seSalathiso samaXabiso abaThengi esipapashwa ziNkcukacha-manani zoMzantsi Afrika qho ngenyanga; 10
- (b) “ixesha lokulinganisa” lithetha ixesha elithatyathiweyo xa lidityanisiwe okanye libalwe kwiimali zenyanga ezibalwe ngokungqinelana nomhlathi 2(b) weShedyuli V ukuze lilingane nexabiso leRandi elilungelelanisiweyo lokunyuka kwamaxabiso emali ehlawulwe ngokwemiqathango yecandelo 44B; 15
- (c) “ixabiso leRandi elihlengahlengisiweyo lokunyuka kwamaxabiso emali yomrhumo ohlawulwe ngokwemiqathango yecandelo 44B” lithetha ixabiso leRandi lentlawulo yobizo-maxabiso ehlawulwe ngumnini welayiseni yomqhubi wekhasino ekubhekiselwe kuyo kwicandelwana (1) ngokwecandelo 44B elihlengahlengiselwe ukhula kwamandla emali ngokweSalathiso seXabiso labaThengi; 20
- (d) “iNkcukacha-manani zoMzantsi Afrika” ithetha iNkcukacha-manani zoMzantsi Afrika njengoko kuchaziwe kuMthetho weeNkcukacha-manani, ka-1999 (uMthetho 6 ka-1999); kwaye 25
- (e) “uMthetho-siHlomelo waMashumi amabini” kubhekiselwe kuMthetho-siHlomelo waMashumi amabini woNgcakazo neMidyarho weNtshona Koloni, 2026.”.

## Ukongezwa kweShedyuli V kuMthetho 4 ka-1996 30

2. Le Shedyuli ilandelayo yongezwa emva kweShedyuli IV yoMthetho watanci:

### “ISHEDYULI V

#### Ukunyuswa komrhumo webhidi ngendlela yerhafu yamathuba ezoqoqosho (cand 44BA)

#### Ingcaciso 35

1. Ngeenjongo zamacandelo ahlukeneyo ale Shedyuli, ngaphandle kokuba umxholo ubonisa ngenye indlela—

“ingeniso elungelelanisiweyo emva kwerhafu” ithetha umahluko phakathi kwengeniso ephelileyo elungisiweyo, njengoko ichaziwe kwiShedyuli III, yekhasino efudusiweyo kunye neerhafu zokungcakaza ezihlawulwe kwingeniso erhafiswayo, njengoko kuchaziwe kwiShedyuli III, ngumnini welayiseni yomsebenzisi wekhasino; 40

“IsiXeko saseKapa” sithetha indawo ekwiSixeko saseKapa, umasipala ombaxa njengoko kuchaziwe kuRhulumente weNgingqi: uMthetho wamaSebe ooMasipala, ka-1998 (uMthetho 117 ka-1998), owasekwa ngokwemiqathango yeSaziso sePhondo 479/2000 kwiGazethi yePhondo 5588 we-22 kweyoMsintsi 2000, indawo eyamiselwa yiBhodi yoCando ngokoRhulumente weNgingqi: uMthetho woLawulo woCando kaMasipala, ka-1998 (uMthetho 27 ka-1998); kwaye 45

“ummandla waseHelderberg” uthetha indawo eseHelderberg ekwiSixeko saseKapa. 50

#### Indlela yokubala ngokubanzi irhafu yamathuba oqoqosho okufuduswa kwekhasino

2. Irhafu yamathuba oqoqosho echatshazelwe licandelo 44BA ibalwa ngolu hlobo lulandelayo: 55

- (a) isambuku sentlawulo ehlawulwe kwangaphambili: i-2,05% iphindaphindwe ngexabiso leRandi lengeniso exelwe kwangaphambili yekhasino ethe yafuduswa emva kwerhafu kwiminyaka elishumi yokuqala yokusebenza ngaphantsi kwexabiso leRandi elihlengahlengisiweyo lokunyuka kwamaxabiso kumrhumo webhidi ohlawulwe ngokwecandelo 44B. Ixabiso leRandi lentlawulo esisambuku esihlawulwe kwangaphambili malunga nokufuduswa okukhethekileyo ngakunye siya kuba njengoko kuchaziwe kule Shedyuli, njengoko ilungisiwe kwaye ihlaziywa amaxesha ngamaxesha, kwaye iya kunyuswa ngenyanga ngesantya seSalathiso seXabiso labaThengi kude kube ngumhla wentlawulo;
- (b) iintlawulo zenyanga eziqhubekayo: i-2,05% iphindaphindwe yikhasino efudusiweyo ngenyanga emva kwerhafu ehlangahlengisiweyo yengeniso, kunye neentlawulo zenyanga eziqala ngokukhawuleza emva kwexesha lokulinganisa kunye nokuqhubeka kwexesha eliseleyo leminyaka elishumi yokuqala yokusebenza kwekhasino.

### **Irhafu yamathuba oqoqosho okufuduswa kwekhasino ebekwe eCaledon ukuya kwindawo yaseHelderberg**

3. Isambuku sentlawulo ehlawulwe kwangaphambili kunye neentlawulo zenyanga eziqhubekayo ezixelwe kwicandelo 44BA(2) yokufuduswa kwekhasino eCaledon isiwe kummandla waseHelderberg, ezibalwe ngokungqinelana nendlela echatshazelwe kumhlathi 2, ezicacisiwe kule theyibhile ingezantsi.

<b>Intlawulo esisambuku ehlawulwe kwangaphambili</b>	<b>Iintlawulo zenyanga eziqhubekayo</b>
I-R81,223 yezigidi zeerandi iya kunyuswa ngenyanga ngexabiso le-leSalathiso seXabiso loMthengi ukusuka ngeyoMqungua 2026 kude kube ngumhla wentlawulo	Iyakubalwa kwaye ihlawulwe ngokuhambelana nomhlathi 2(b) wale Shedyuli

### **Ukulungiswa koLungiso lwamaCandelo kuMthetho 4 ka-1996, njengoko uhlonyelwe licandelo 2 loMthetho 4 ka-1997 kunye necandelo 2 loMthetho 4 ka-2006**

3. ULungiselelo lwamaCandelo phambi kwecandelo 1 loMthetho watanci wenziwa izilungiso ngokufakelwa kwesihloko emva kokubhekisa kwisihloko secandelo 44B ngolu hlobo lulandelayo:

“44BA. Ukunyuswa komrhumo webhidi ngendlela yerhafu yamathuba ezoqoqosho”.

### **Isihloko esifutshane nokuqala ukusebenza**

4. UMthetho woLungiso woNgcakazo neMidyarho wamaShumi amaBini weNshona Koloni, 2026, yaye uqalisa ukusebenza ngomhla oya kumiselwa yiNkulumbuso ngokuthi oko ikudize *kwiGazethi yePhondo*.

**IMEMORANDUM ENGEZINTO ZOMTHETHO OSAYILWAYO  
WONGCAKAZO NEMIDYARHO WAMASHUMI AMABINI  
WENTSHONA KOLONI**

**1. IMVELAPHI**

- 1.1 Ngokuqaliswa okokuqala kweekhasino eNtshona Koloni, uRhulumente wePhondo uhlawulise umrhumo wokubhida kubaqhubi bekhasino abonwabele ukufikelela kuqoqosho lweNtshona Koloni. Ukongeza, wonke umsebenzisi wekhasino bekufuneka ahlawule umrhumo wokuma kwindawo eyodwa ukuze asebenzise indawo yekhasino ngokukodwa kwindawo eyohluliweyo ngokwejografi isithuba seminyaka elishumi. Amaxesha okuzikhethela aphelile.
- 1.2 IMimiselo yoMgaqo-nkqubo woNgcakazo neMidyarho weNtshona Koloni, ka-1997 (iMimiselo yoMgaqo-nkqubo) iqulathe amalungiselelo awohlukeneyo anxulumene nobukhulu, ubume nokuphunyezwa koshishino longcakazo. Izibonelelo ezithile zeMimiselo yoMgaqo-nkqubo azisasebenzi, kulwabiwo lwengingqi lweekhasino, ixesha lokubekelwa bucala kwelayisenisi yabaqhubi bekhasino, ngokusekelwe kwimirhumo efunekayo ngokukodwa egqitywe nguMthetho woNgcakazo neMidyarho weNtshona Koloni, ka-1996 (uMthetho 4 ka-1996) (uMthetho oyintloko) kunye nendawo eyodwa yekhasino kuMasipala ombaxa weKapa. IBhodi yoNgcakazo neMidyarho yeNtshona Koloni (iBhodi) inegunya lokuqwalasela nokumisela isicelo phantsi kwecandelo 41(2) loMthetho oyintloko wokufuduswa kweekhasino.
- 1.3 Ke ngoko, likhona ithuba lokuba iikhasino zifuduke.
- 1.4 Umthetho oSayilwayo woLungiso amaShumi amaBini woNgcakazo neMidyarho weNtshona Koloni, 2026 (uMthetho oSayilwayo), ubonelela ngokuhlawulwa kwerhafu yamathuba ezoqoqosho ngumnini welayisenisi yomqhubi wekhasino isicelo sakhe sichazwe kwicandelo 41(2) loMthetho watanci wokufuduswa kweekhasino esivunyiweyo yiBhodi.

**2. IINJONGO ZOMTHETHO OSAYILWAYO**

*Irhafu yamathuba oqoqosho*

- 2.1 Eyona njongo iphambili yoMthetho oSayilwayo kukulungisa uMthetho oyintloko ukuze kulungiselelwe irhafu yamathuba ezoqoqosho eya kuhlawulwa ngumnini welayisenisi yomqhubi wekhasino osicelo sakhe sichazwe kwicandelo 41(2) soMthetho oyintloko wokufuduswa kweekhasino yakhe esivunyiweyo yiBhodi.
- 2.2 Irhafu yamathuba ezoqoqosho anxulumene nethuba eliphuculiweyo loqoqosho (ngokunxulumene *nemeko ekhoyo*) elifunyanwa kumnini welayisenisi yomsebenzisi wekhasino ekubhekiselwe kuye kumhlathi 2.1 njengesiphumo esithe ngqo sokufuduswa kweekhasino. Inggqiqo emva kwerhafu yamathuba ezoqoqosho kukuba nayiphi na ikhasino yokufuduka iya kuthi, ngenxa yokufuduswa, ifumane ithuba elongeziweyo lokuvelisa ingeniso yokungcakaza engazange iboniswe kwintlawulo yayo yokuqala. Irhafu yamathuba ezoqoqosho ke ngoko isekelwe kumrhumo wokuqala wokubhida, kwaye yongezwa koko. Irhafu yamathuba ezoqoqosho ngumrhumo owonyukileyo webhidi—isixa sokunyuka sihambelana nexabiso lamathuba oqoqosho olwandisiweyo oluvela ngenxa yokufuduswa.
- 2.3 Ngaphandle kokuvelisa ingeniso kuRhulumente wePhondo, ukunyanzeliswa komrhumo owonyusiweyo wokhuphiswano ngendlela yerhafu yamathuba oqoqosho kuyimfuneko ukuze kuqinisekise ukungaguququki kunye nobulungisa bempatho phakathi kwabaqhubi bekhasino kwiPhondo, ngokuqinisekisa ukuba umqhubi ofudusayo uhlawula umrhumo

owonyukileyo webhidi (ngendlela yerhafu yamathuba oqoqosho) oko kungqamene neentlawulo zokuqala zebhidi ezihlawulwe ngabanye abaqhubi.

- 2.4 Kodwa ngokumisela umrhumo owonyusiweyo wokhuphiswano ngerhafu yamathuba ezoqoqosho, umsebenzisi wekhasino ofudukela kwindawo enengeniso eninzi ebeya kuhlawulela umrhumo ophantsi ngokugqithisileyo kunabanye abaqhubi bekhasio kwiPhondo. Abanye abaqhubi bekhasio, kwelinye icala, bebeza kuhlawula umrhumo wokhuphiswano ophezulu ngokugqithisileyo ngokunxulumene namathuba abo oqoqosho ahlukeneyo kunalowo uhlawulwe ngumqhubi wekhasino ofudukayo ngokubhekiselele kwithuba labo eliphuculweyo loqoqosho elivela kwindawo entsha enengeniso ethe chatha. Irhafu yamathuba ezoqoqosho ifuna ukuphelisa lo mahluko.
- 2.5 Irhafu yamathuba oqoqosho ibalwa ngokuthelekisa ixabiso langoku leentlawulo zokuqala zebhidi ezihlawulwe ngabaqhubi bekhasio ukuze bakhusele ingeniso yexesha elizayo kunye nexabiso langoku lomvuzo abawufumeneyo, o.k.t emva kwengeniso yerhafu. Ixabiso langoku libalwa ngokuthotywa kwimirhumo yebhidi, ingeniso epheleleyo kunye nerhafu yokungcakaza ukuya kuJanuwari 2000 kusetyenziswa inzala yangoku eyi-11%. Inzala ephambili yangoku ye-11% isetyenziselwa ukuhlawula iindleko zethuba lomqhubi wekhasino. Ubalo luzama ukulinganisa ubalo oluqiqileyo obeluya kwenziwa yikhasino ngeminyaka yoo-1990/2000 ngokuthelekisa umrhumo wangaphambili webhidi ofunekayo kunye nengeniso elindelekileyo enokuthi ihlawulwe ifumaneke.
- 2.6 Ukuphendula kwimirhumo yebhidi yoqobo ehlawulweyo, oku kulungelelaniswa kusetyenziswa Isihloko Sesalathiso seXabiso loMthengi, ngaloo ndlela unikezela ngetyala ngentlawulo esele yenziwe ngexesha lokunikezelwa kwelayisenisi yokuqala yomqhubi wekhasino. Isiphumo selityala, elisebenza kuzo zombini iinketho zokuhlawula ezichazwe apha ngezantsi, kukuba isixa serhafu yamathuba ezoqoqosho simiselwa kukunyuka kwengeniso ehlanga-hlengisiweyo yasemva kwerhafu ebangelwa kukufuduswa.
- 2.7 Ixabiso langoku leentlawulo zebhidi zokuqala ezihlawulwe ngabaqhubi bekhasio ekuqaleni (oko kukuthi ekupheleni koo-1990 okanye ekuqaleni koo-2000, njengoko kunokuba njalo) lahlulwe ngexabiso langoku lengeniso elungelelanisiweyo emva kwerhafu kwiminyaka elishumi yokuqala yokusebenza. Oku kuvelisa umlinganiselo (i) wimirhumo yebhidi ehlawulweyo (ii) emva kwerhafu elungelelanisiweyo yengeniso epheleleyo efunyenweyo nganye yekhasino ezintlanu eNtshona Koloni kwiminyaka yabo yokuqala elishumi yokusebenza.
- 2.8 I-avareji enobunzima kwezi reshiyo kuzo zonke iikhasino ezintlanu yi-2,05%. Irhafu yamathuba ezoqoqosho ifikelelwa kwangaxeshanye, oko kukuthi (i) ngokusebenzisa umlinganiselo we-2,05% kwengeniso elungelelanisiweyo emva kwerhafu eyenziwe yikhasino efudukayo kwiminyaka elishumi yokuqala yokusebenza kwayo kwindawo entsha; kwaye ke (ii) kutsalwe umrhumo olungelelanisiweyo wokunyuka kwamaxabiso ezinto esele uhlawulwe ngumqhubi ofudusayo ngokubhekiselele kwindawo yakhe yokuqala. Again, this deduction Kwakhona, olu xhuzulo lunesiphumo sokuba isixa serhafu yamathuba ezoqoqosho sigqitywe kukunyuka kwengeniso elungelelanisiweyo yasemva kwerhafu ebangelwa kukufuduswa.
- 2.9 Ibalwe ngale ndlela, irhafu yamathuba ezoqoqosho iqinisekisa ubulungisa kunye nokungaguququki konyango ngokubhekiselele kwisixa-mali sentlawulo yebhidi ehlawulwe ngumqhubi ngamnye wekhasino.
- 2.10 Ukushwankathela:
- 2.10.1 Imirhumo yebhidi ebihlawulwe ekuqaleni ngabaqhubi bekhasio ngokunxulumene nekhasio ezintlanu eNtshona Koloni, ngokomlinganiselo olinganiselweyo, ukuya kwi-2,05% yengeniso

yabo elungelelanisiweyo emva kwerhafu kwiminyaka yabo yokuqala elishumi yokusebenza.

2.10.2 Irhafu yamathuba ezoqoqosho yi-2,05% yengeniso yomqhubi wekhasino efudukayo emva kwesambuku sengeniso kwiminyaka yokuqala elishumi yokusebenza, kutsalwa umrhumo webhidi owawuhlawulwe ekuqaleni.

2.10.3 Irhafu yamathuba ezoqoqosho ke ngoko ngumrhumo owonyusiweyo, kunye nesixa sokunyuka sihambelana kwaye simiselwa lixabiso lamathuba oqoqosho olwandisiweyo oluvela ngenxa yokufuduswa.

*Indlela yokuhlawula irhafu yamathuba ezoqoqosho*

2.11 Umqhubi wekhasino ofudukayo uya kunikwa ukhetho kwiinketho ezimbini malunga nendlela yokuhlawula irhafu yamathuba ezoqoqosho, ngaloo ndlela enika umqhubi wekhasino umlinganiselo wokuguquguquka. Ukhetho loku-1 kukuhlawula ngendlela yesambuku esihlawulwa kwangaphambili. Ukhetho lwesi-2 yintlawulo ngendlela yeentlawulo eziqhubekayo zenyanga. Iimpawu eziphambili zokhetho ngalunye kwezi zimbini, ngesishwankathelo, ngolu hlobo lulandelayo:

2.11.1 Ukhetho loku-1: ubume bentlawulo buhambelana nomrhumo wokuqala wokubhida; kuqinisekiswa kwangaphambili kwaye ke kubonelela ngengqiniseko kumqhubi; kodwa isekwe kuqikelelo lwentelekelelo, engeyiyo yokwenyani, ingeniso enesiphumo sokuba ukufezekiswa kokuchaneka kwerhafu ngokupheleleyo kunokuxhomekeka kwimpazamo yoqikelelo.

2.11.2 Ukhetho lesi-2: ibonelela ngokuchaneka kwerhafu ngokupheleleyo kuba ubalo lusekwe kwingeniso eyiyo kuneyokuqikelelwa kwengeniso, kodwa ngenxa yeso sizathu, ayinakuqinisekiswa ngokuchanekileyo kwangaphambili.

*Ukhetho loku-1: intlawulo esisambuku ihlawulwe kwangaphambili*

2.12 Ukhetho lokuqala kuxa intlawulo esisambuku ihlawulwe kwangaphambili.

2.13 Isixa sentlawulo esisambuku sangaphambili sibalwa ngokusebenzisa umlinganiselo okhankanywe ngasentla we-2,05% kwisixa-mali sengeniso epheleleyo yasemva kwerhafu enokwenzeka ukuba iveliswe kwiminyaka elishumi yokuqala yokusebenza kwindawo entsha (njengoko kuqikelelwe ngoosoqoqosho boRhulumente wePhondo). Ixabiso leRandi elihlengahlengisiweyo lokunyuka kwamaxabiso kumrhumo wokuqala webhidi ohlawulwe ngumsebenzisi emva koko lithatyathwe kwisixa-mali ekufikelelwe kuso.

2.14 Umahluko unika umntu isixa-mali esisambuku esihlawulwe kwangaphambili ekufuneka senziwe ngumqhubi wekhasino ofudukayo.

2.15 Ngokumalunga nokufuduswa kwekhasino eseCaledon ukuya kwindawo yaseHelderberg, ukuba ngaba umsebenzisi wekhasino ukhethe isambuku sentlawulo yangaphambili, intlawulo ibalwa kwi-R81,223 yezigidi ukususela ngeyoMqungu 2026, ekufuneka ihlawulwe kwiBhodi phambi kokuba ikhasino iqalise ukusebenza kwayo. Esi sixa-mali siyakunyuswa rhoqo ngenyanga ngexabiso leSihloko Sesalathiso seXabiso loMthengi ukusuka ngeyoMqungu 2026 kude kube ngumhla wentlawulo.

*Ukhetho lwesi-2: iintlawulo zenyanga eziqhubekayo*

2.16 Indlela yesibini kukuhlawula irhafu yamathuba ezoqoqosho ngendlela yeentlawulo eziqhubekayo zenyanga.

- 2.17 Irhafu yamathuba ezoqoqosho ilingana ne-2,05% yengeniso yenyanga emva kwirhafu. Irhafu yamathuba ezoqoqosho ihlawulwa ngenyanga iminyaka elishumi ngaphantsi kwexesha elithatyathiweyo kwixabiso leRandi lerhafu yamathuba oqoqosho ukufikelela kwixabiso lokunyuka kwamaxabiso eRandi elihlengahlengisiweyo lomrhumo webhidi, ngaloo ndlela kuxhuzulwa ixabiso langoku lomrhumo wokuqala wobizo-maxabiso, njengoko kusenziwa kukhetho loku-1 apha ngasentla, ukuze kufikelelwe kwisixa-mali serhafu yamathuba oqoqosho.
- 2.18 Ngokucacisa: ukuze kunikwe ingxelo ngokuchanekileyo nangokukuko ngentlawulo yokuqala esele ihlawulwe, umrhumo wokuqala ohlawulwe ngumnini welayisenisi yomsebenzisi wekhasino ekubhekiselwe kuye kumhlathi 2.1 unyuswe kusetyenziswa iSalathiso seXabiso loMthengi ukuya kuthi ga ekupheleni kwenyanga eyandulela ukuqaliswa kwemisebenzi yekhasino efudusiweyo. Kwakhona, iintlawulo zenyanga zerhafu yamathuba ezoqoqosho ziya kuqala emva kokuba ukuhlanganisa okanye ukubala izixa-mali zenyanga ezibalwe ngokungqinelana nomhlathi 2.17 zifikelele kumrhumo ohlengahlengisiweyo wokunyuka kwamaxabiso kwaye emva koko ziya kuhlawulwa ixesha eliseleyo leminyaka elishumi.

### 3. IZIQULATHO ZOMTHETHO OSAYILWAYO

- 3.1 **Igaty 1** LoMthetho oSayilwayo ufaka icandelo 44BA elicetywayo kuMthetho oyintloko. Icandelo elicetywayo 44BA lijongene nokunyuswa komrhumo wobizo-maxabiso ngendlela yerhafu yamathuba ezoqoqosho kwaye ibonelela—
- 3.1.1 iimeko apho irhafu yamathuba ezoqoqosho ihlawulwa, igama lerhafu, nokuba indlela yokubala ichazwe kwiShedyuli V ecetywayo kuMthetho oyintloko;
- 3.1.2 kwiindlela ezimbini zokuhlawula irhafu yamathuba ezoqoqosho; intlawulo yesambuku esihlawulwa kwangaphambili okanye iintlawulo zenyanga eziqhubekayo, njengoko kuchaziwe kwiShedyuli V ecetywayo yoMthetho oyintloko;
- 3.1.3 ukuba umnini welayisenisi yomqhubi wekhasino azise iBhodi ngokubhala ngendlela eyikhethileyo yokuhlawula malunga nerhafu yamathuba ezoqoqosho phambi kokuba iqalise ukusebenza ikhasino efudusiweyo;
- 3.1.4 iinkcukacha eziphathelele ukuba kufuneka zenziwe nini iintlawulo ezifanelekileyo ngokumalunga nerhafu yamathuba ezoqoqosho;
- 3.1.5 kwimeko yeentlawulo zenyanga eziqhubekayo—
- 3.1.5.1 ixesha lokuhlawula, libe yiminyaka elishumi lingaphantsi kwexesha elithatyathiweyo ngexabiso leRandi lerhafu yamathuba ezoqoqosho (o.k.t. ukuhlanganisa okanye ukubala) izixa-mali zenyanga ezibalwe ngokungqinelana nomhlathi 2.17) ukufikelela kwixabiso leRandi elihlengahlengisiweyo lokunyuka kwamaxabiso emali yebhidi ehlawulwe ngokwecandelo 44B loMthetho oyintloko (ixesha lokulingana);
- 3.1.5.2 iinkcukacha zokuba isithuba seminyaka elishumi ekuthethwa ngaso kumhlathi 3.1.5.1 siqala nini;
- 3.1.5.3 ukuba umnini welayisenisi yomqhubi wekhasino akanaluxanduva lokuhlawula naziphi na iintlawulo zenyanga ngokubhekiselele kwirhafu yethuba loqoqosho ngexesha lokulinganisa;

- 3.1.5.4 ukuba iGosa eliLawulayo eliyiNtloko kwiBhodi (iGosa eliLawulao eliyiNtloko) ukuba libangele ixabiso leRandi elihlengahlengisiweyo lokunyuka kwamaxabiso kumrhumo webhidi ohlawulwe ngokwecandelo lama-44B loMthetho oyintloko ukuba ubalwe ngexabiso leRandi ekupheleni kwenyanga eyandulela ukuqaliswa kokusebenza kwekhasino efudusiweyo;
- 3.1.5.5 ukuba iGosa eliLawulayo eliyiNtloko libeke iliso ukuhlanganisa okanye ukubalwa kweemali zenyanga ezibalwe ngokungqinelana nomhlathi 2.17 ukuqinisekisa ukuba intlawulo yoko iqala kwangethuba;
- 3.1.5.6 ukuba iGosa eliLawulayo eliyiNtloko lazise uNondyebo wePhondo kuRhulumente weNtshona Koloni kunye nomnini welayisenisi yomqhubi wekhasino ngomhla apho ukuhlanganisa okanye ukubala uthelekiso lweemali zenyanga ezibalwe ngokungqinelana nomhlathi 2.17 kulindeleke ukuba zifikelele kwixabiso leRandi elilungelelanisiweyo lokunyuka kwamaxabiso entlawulo yebhidi ehlawulwe ngokwecandelo 44B loMthetho oyintloko (o.k.t. ekupheleni kwexesha elilinganayo);
- 3.1.5.7 ukuba umnini welayisenisi yomqhubi wekhasino uya kuthi, xa ecelile, anike iGosa eliLawulayo eliyiNtloko ngolwazi olufanelekileyo njengoko lunokufunwa ngokwenjongo echazwe kwimihlathi 3.1.5.4, 3.1.5.5 kunye no-3.1.5.6;
- 3.1.6 ukuba izibonelelo ezithile azisebenzi kwisambuku sentlawulo ehlawulwe kwangaphambili;
- 3.1.7 ukuba ityala kunye nentlawulo yerhafu yamathuba ezoqoqosho iyasebenza kumnini welayisenisi yomqhubi wekhasino osicelo sakhe sichazwe kwicandelo 41(2) loMthetho oyintloko, esinxulumene nokufuduswa kwekhasino yakhe, sivunyiwe ngaphambi okanye emva kokuqaliswa koMthetho woLungiso waMashumi amabini;
- 3.1.8 ukuba icandelo 64 loMthetho oyintloko kunye neShedyuli III lisebenze, kunye notshintsho oluyimfuneko, kwirhafu yamathuba ezoqoqosho;
- 3.1.9 ukuba iLungu elinoxanduva (uMphathiswa wePhondo) linokumisela amalungiselelo athile okwenziwa komsebenzi okanye iimfuno eziphathelele kwirhafu yamathuba ezoqoqosho. Le miba yeyolawulo ngokwendalo kwaye ibonwa ifanelekile ukuba ibandakanywe kwimimiselo kwaye ukongamela kwepalamente ngokubhekiselele kwimimiselo akuyomfuneko; kwaye
- 3.1.10 ingcaciso ngentsingiselo yamagama athile asetyenziswe kwicandelo 44BA elicetywayo loMthetho oyintloko kunye neShedyuli V ecetywayo.
- 3.2 **Igaty 2** loMthetho oSayilwayo libonelela ngokongezwa kweShedyuli V ecetywayo kuMthetho oyintloko. IShedyuli V ecetywayo ibandakanya iinkcazo “yengeniso epheleleyo elungelelanisiweyo emva kwerhafu”, “iSixeko saseKapa” kunye “nommandla waseHelderberg” kwaye imisela indlela ngokubanzi yokubala irhafu yamathuba oqoqosho ekufudusweni kwekhasino kunye nerhafu yamathuba oqoqosho athile asebenzayo, njengentlawulo yesambuku esihlawulwa kwangaphambili (o.k.t. phantsi kokhetho 1), malunga nendawo yokufuduka yekhasino yaseCaledon ebekwe kwindawo yaseHelderberg.

- 3.3 **Igaty 3** loMthetho oSayilwayo ubonelela ngohlenga-hlengiso kuLungelelwaniso lwamaCandelo oMthetho ukuze kuqukwe isalathiso kwicandelo 44BA elicetywayo.
- 3.4 **Igaty 4** loMthetho oSayilwayo ubonelela ngesihloko esifutshane kunye nomhla wokuqalisa koMthetho woHlaziyo waMashumi amabini.

#### 4. UTHETHWANO

- 4.1 Kwaboniswa naba bathathi-nxaxheba balandelayo:
- 4.1.1 ISebe leNkulumbuso: Iinkonzo zoMthetho; kunye
- 4.1.2 neBhodi yoNgcakazo neMidyarho yeNtshona Koloni.
- 4.2 Ukusukela ngo2018, uQulunqo lweMithetho eYilwayo eyahlukeneyo ebonelela ngokunyanzeliswa kwerhafu yamathuba ezoqoqosho yapapashwa ukuze uluntu luhlomle. Iinkcukacha zopapasho ezifanelekileyo zezi zilandelayo: iSaziso sePhondo 28/2018 *kwiGazethi yePhondo 7889* yomhla we-28 kweyoMdumba ku2018 (uMthetho siHlomelo oYilwayo weNtshona Koloni weshumi elinesithoba loNgcakazo neMidyarho ku2018), nomhla wokuvala ukuba kufakwe izimvo ngowe-11 kuTshazimpuzi ku2018; iSaziso sePhondo 35/2020 *kwiGazethi yePhondo 8235* yomhla we-8 kuCanzibe ku2020 (uMthetho siHlomelo oYilwayo woNgcakazo waMashumi amabini ananye weNtshona Koloni, 2020), onomhla wokuvala ukufakwa kwezimvo umhla we-7 kweyeKhala ku2020, owathi wandiselwa ixesha laya kumhla we -11 kweyeThupha ku2020 phantsi kweSaziso sePhondo 42/2020 *kwiGazethi yePhondo 8250* yomhla we-12 kweyeSilimela ku2020 (iinguqulelo zesiBhulu nesiXhosa lwapapashelwa izimvo zoluntu phantsi kweSaziso sePhondo 44/2020 *kwiGazethi yePhondo* enye, kunye nomhla wokuvala ofanayo wokunika izimvo); neSaziso sePhondo 70/2022 *kwiGazethi yePhondo 8611* yomhla we -10 kweyeSilimela ku2022 (uMthetho siHlomelo oYilwayo weNtshona Koloni woNgcakazo waMashumi amabini ananye, ku2022), kunye nomhla wokuvala wokungeniswa kwezimvo ngomhla we -11 kweyeKhala ku2022, owathi wanyuselwa ukuya kumhla we-29 kweyeKhala ku2022 *kwiGazethi yePhondo 8621* yomhla we-29 kweyeSilimela ku2022 (iinguqulelo zesiBhulu nesiXhosa zapapashwa ukuze uluntu luhlomle phantsi kwePN 80/2022 *kwiGazethi yePhondo* efanayo, kwangomhla ofanayo wokuvala ukuba kuhlomle).
- 4.3 UYilo loMthetho oSayilwayo wamva nje oza kupapashwa ukuze uluntu luhlomle ngawo ibe nguMthetho-sihlomelo oYilwayo wamaShumi amabini woNgcakazo neMidyarho weNtshona Koloni, 2025. Wapapashwa phantsi kweSaziso sePhondo 62/2025 *kwiGazethi yePhondo 9077* yomhla we-6 kweyeSilimela ku2025, nomhla wokuvala ukuba kuhlomle ngowe-7 kweyeKhala ku2025.

#### 5. UCHAPHAZELEKO LWEZIMALI

- 5.1 Irhafu yamathuba ezoqoqosho ibekwe kumnini welayisenisi yomqhubi wekhasino isicelo sakhe esixelwe kwicandelo 41(2) loMthetho wokufuduswa kwekhasino sivunyiwe yiBhodi.
- 5.2 Ingeniso evela kwirhafu yamathuba ezoqoqosho ingena kwiNgxowa-mali yeNgeniso yePhondo ngesixa-mali sentlawulo okanye iintlawulo zenyanga ngokwemiqathango yezibonelelo zoMthetho oSayilwayo.
- 5.3 IBhodi inoxanduva lokusebenzisa lo Mthetho uSayilwayo kwaye akucingelwa ukuba iBhodi iya kufuna amandla ongezelelweyo okanye inkxaso-mali ukuze kuphunyezwe uMthetho oSayilwayo.

**6. UCHAPHAZELEKO LWABASEBENZI**

Alukho.

**7. IMIDA NGOKWEZOKUQULUNQWA KWEMITHETHO**

UMphathiswa wePhondo ojongene nemicimbi yezemali kwiPhondo wanelisekile ukuba izibonelelo zoMthetho osaYilwayo ziphantsi kolawulo lwePhondo.