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**PROVINCE OF THE WESTERN CAPE**

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**WESTERN CAPE EIGHTEENTH  
GAMBLING AND RACING  
AMENDMENT ACT, 2013**

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**PROVINSIE WES-KAAP**

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**WES-KAAPSE AGTIENDE  
WYSIGINGSWET OP DOBBELARY EN  
WEDRENNE, 2013**

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**IPHONDO LENTSHONA KOLONI**

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**UMTHETHO WOLUNGISO WESHUMI  
ELINESIBHOZO WONGCAKAZO  
NEMIDYARHO WENTSHONA KOLONI,  
2013**

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**No 8, 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.

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# **AMENDMENT ACT**

**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.**

**B**E 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**

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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:

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<b>TAXABLE REVENUE</b>	<b>RATES OF TAX IN RESPECT OF CASINO OPERATOR LICENCE</b>	
Where the taxable revenue in the tax period—		
does not exceed R14,2 million	[6] <u>8%</u> of each R1 of the taxable revenue	15
exceeds R14,2 million but does not exceed R28,4 million	[R852,000] <u>R1,136</u> million plus [8,5] <u>10,5%</u> of the amount by which the taxable revenue exceeds R14,2 million	20
exceeds R28,4 million but does not exceed R42,6 million	[R2,059] <u>R2,627</u> million plus [11] <u>13%</u> of the amount by which the taxable revenue exceeds R28,4 million	25
exceeds R42,6 million but does not exceed R56,8 million	[R3,621] <u>R4,473</u> million plus [13] <u>15%</u> of the amount by which the taxable revenue exceeds R42,6 million	30
exceeds R56,8 million but does not exceed R71,0 million	[R5,467] <u>R6,603</u> million plus [15] <u>17%</u> of the amount by which the taxable revenue exceeds R56,8 million	35
exceeds R71,0 million	[R7,597] <u>R9,017</u> million plus [17] <u>19%</u> 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*.

**ALGEMENE VERDUIDELIKENDE NOTA:**

- [ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordeningen aan.
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- Woorde met 'n volstreep daaronder dui invoegings in bestaande verordeningen aan.
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# WYSIGINGSWET

**Om die Wes-Kaapse Wet op Dobbelyar 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.**

**D**AAR WORD BEPAAL deur die Provinciale Parlement van die Provincie 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**

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1. Deel B van Bylae III tot die Wes-Kaapse Wet op Dobbelyar 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 ooreenkomsdig die tabel hieronder:

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BELASBARE INKOMSTE	BELASTINGKOERSE TEN OPSIGTE VAN CASINO-OPERAUTEURLISENSIE	
Waar die belasbare inkomste in die belastingtydperk—		15
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	20
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	25
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	30
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	35
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**Kort titel en inwerkingtreding**

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

## **INQAKWANA LOKUCACISA NGOKUBANZI:**

- [ ] Amagama abhalwe ngqindilili kwizibiyeli ezisisikwere abonisa  
loo magama ashiywego kwimithetho ekhoyo ngoku .  
Amagama akrwelwe ngaphantsi ngomgca ongqindilili abonisa  
oko kuye kwafakelwa kwimithetho ekhoyo ngoku.
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# **UMTHETHO WOLUNGISO**

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

**K**UWISWA UMTHETHO ke ngoko yiNdlu yoWiso-mthetho yePhondo leNtshona Koloni ngolu hlobo lulandelayo:—

**Ukwensiwa 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.**

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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 ixesa lokurhafa, 10 isixamali serhafu esibalwe kulandelwa le theyibhile ingezantsi:

<b>IMALI ERHAFISWAYO</b>	<b>IZINGA LERHAFU NGOKUBHEKISELE KUMNINI WELAYISENISI YEKHASINO</b>	
Apho imali erhafiswayo kwisithuba sorhafiso—		15
ingadlulanga kwi-R14,2 miliyoni	[6] 8% ye-R1 nganye yemali erhafiswayo	
ingaphezulu kwe-R14,2 miliyoni kodwa	[R852,000] R1,136 miliyoni kunye ne-	20
ingadlulanga kwi-R28,4 miliyoni	[8,5] 10,5% yemali eyingeniso engaphezulu ngayo kwi-R14,2 miliyoni	
ingaphezulu kwe-R28,4 miliyoni kodwa	[R2,059] R2,627 miliyoni kunye ne-[11]	25
ingadlulanga kwi-R42,6 miliyoni	13% yemali eyingeniso engaphezulu ngayo kwi-R28,4 miliyoni	
ingaphezulu kwe-R42,6 miliyoni kodwa	[R3,621] R4,473 miliyoni kunye ne-[13]	30
ingadlulanga kwi-R56,8 miliyoni	15% yemali eyingeniso engaphezulu ngayo kwi-R42,6 miliyoni	
ingaphezulu kwe-R56,8 miliyoni kodwa	[R5,467] R6,603 miliyoni kunye ne-[15]	35
ingadlulanga kwi-R71,0 miliyoni	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*.

