

Mpumalanga, South Africa

Mpumalanga Gambling Levies Act, 2007

Act 5 of 2007

Legislation as at 10 October 2008

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Mpumalanga Gambling Levies Act, 2007 (Act 5 of 2007)

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Mpumalanga South Africa

Mpumalanga Gambling Levies Act, 2007

Act 5 of 2007

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

BE IT THEREFORE ENACTED by the Provincial Legislature of the Province of Mpumalanga as follows:

1. Definitions

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

“**Board**” means the Mpumalanga Gambling Board established under section 2 of the Gambling Act;

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

“**Gambling Act**” means the Mpumalanga Gambling Act, 1995 ([Act No. 5 of 1995](#)); and

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

“**month**” means a calendar month;

“**prescribed**” means prescribed by regulation.

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

2. Payment of gambling levies

(1) Every holder of a licence (except a manufacturer, maintenance or supplier licence) is liable to pay the gambling levies as prescribed.

(2) Any payment of the gambling levies referred to in subsection (1) must be accompanied by a return as contemplated in [section 3\(a\)](#) of this Act.

(3) Notwithstanding anything to the contrary contained in any other law, there is no period of grace for the payment of the gambling levies referred to in subsection (1), and if such gambling levies are not paid in compliance with this Act, the licence concerned may be suspended by the Board in terms of section 33A of the Gambling Act until the gambling levies payable in terms of subsection (1) and the penalties payable in terms of [section 4](#), have been paid.

(4) Any licence holder who fails to pay the gambling levies in compliance with this Act is liable, in addition to such gambling levies, to pay a penalty as contemplated in [section 4](#).

(5) The gambling levies payable in terms of this section must be collected by the Board and such levies must be paid by the Department into the Provincial Revenue Fund within 14 days after receipt and verification of the correctness thereof: Provided that the verification of such levies must be commenced with forthwith upon receipt of such levies.

- (6) Notwithstanding any other provision of this Act or the Gambling Act, a Court convicting a person of a contravention of section 74 of the Gambling Act may, in addition to any penalties it may impose in terms of this Act or the Gambling Act, order such person to pay the relevant gambling levies due in terms of this Act as if such person was the holder of a licence.

3. Manner of payment of gambling levies

Every licence holder must-

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

4. Penalty for late payment of gambling levies

If the gambling levy payable in terms of section 2 of this Act is not paid in compliance with this Act, the license holder must pay a penalty on the amount of any outstanding levies at a rate of 10 percent of the levies for each month or part of a month during which the levies remain unpaid: Provided that such penalty must not exceed twice the amount of the levies in respect of which such penalty is payable: Provided further that where the Chief Executive Officer is satisfied, on good cause shown, that the failure on the part of any license holder to make timeous payment of the levy concerned was not due to, or intended to avoid or postpone liability for payment of the amount due, the Chief Executive Officer may, in writing, remit in whole or in part any penalty payable in terms thereof and report such remittance to the Board.

5. Regulations

- (1) The Member of the Executive Council may, after consultation with the Board and in consultation with the Executive Council, make regulations regarding gambling levies payable in terms of section 2 of this Act.
- (2) Regulations made in terms of subsection (1), will be effective from the date of publication thereof in the *Provincial Gazette*, by the Member of the Executive Council.
- (3) Not less than one month before any regulation is made in terms of this section, the Member of the Executive Council must cause the text thereof to be published in the *Provincial Gazette* together with a notice declaring his or her intention to make that regulation and inviting interested parties to furnish any comments thereon or any representations which they may wish to make in regard thereto, to the Member of the Executive Council.

6. Short title and commencement

This Act is called the Mpumalanga Gambling Levies Act, 2007.