

No. 4

3 February 2011

[English text signed by the Premier]

**KWAZULU-NATAL
GAMING AND BETTING TAX ACT, 2010
(Act No. 09 of 2010)**

Assented to on 15-12-2010

ACT

To provide for the payment of tax by persons licensed in terms of the KwaZulu-Natal Gaming and Betting Act, 2010; and to provide for matters connected therewith.

BE IT ENACTED by the Provincial Legislature of the Province of KwaZulu-Natal, as follows:-

Definitions

1. In this Act any word or expression to which a meaning has been assigned in the KwaZulu-Natal Gaming and Betting Act, 2010, must, unless clearly inappropriate, bear that meaning, and, unless the context indicates otherwise –

"**Board**" means the KwaZulu-Natal Gaming and Betting Board established in terms of section 5 of the KwaZulu-Natal Gaming and Betting Act, 2010;

"**Gazette**" means the official *Provincial Gazette* of KwaZulu-Natal;

"**Member of the Executive Council responsible for finance**" means the member of the Executive Council of the Province of KwaZulu-Natal responsible for finance;

"**responsible Member of the Executive Council**" means the Premier of the Province of KwaZulu-Natal or that member of the Executive Council of the Province of KwaZulu-Natal to whom the Premier has assigned the administration of the KwaZulu-Natal Gaming and Betting Act, 2010; and

"**this Act**" includes the Schedule thereto.

Application of Act

2. This Act –

(a) applies to all persons licensed in terms of the KwaZulu-Natal Gaming and Betting Act, 2010; and

(b) must be read together with the KwaZulu-Natal Gaming and Betting Act, 2010, in relation to the payment of tax by persons licensed in terms of the said Act.

Payment of tax by persons licensed in terms of KwaZulu-Natal Gaming and Betting Act, 2010

3. All persons licensed in terms of the KwaZulu-Natal Gaming and Betting Act, 2010, must pay the tax as set out in the Schedule to this Act.

Offences and penalties

4. The provisions of sections 78, 135 and 145 of the KwaZulu-Natal Gaming and Betting Act, 2010, apply with the necessary changes to a person licensed in terms of the said Act, who by the date tax becomes due and payable, underpays or fails to pay tax as prescribed in terms of this Act.

Repeal, amendment or substitution of Schedules

5. The Member of the Executive Council responsible for finance may, in consultation with the responsible Member of the Executive Council and after consultation with the Board, by notice in the *Gazette*, and with effect from a date to be specified in such notice, repeal, amend or substitute the Schedule to this Act.

Short title and commencement

6. This Act is called the KwaZulu-Natal Gaming and Betting Tax Act, 2010, and comes into operation simultaneously with the KwaZulu-Natal Gaming and Betting Act, 2010, on the date determined for the coming into operation of that Act.

SCHEDULE
Taxes
(Section 3)

A. Casinos

Gaming tax

1.(1) Casino gaming tax must be paid by the holder of a casino licence at the rate prescribed in the table hereunder:

<i>Monthly gross gaming revenue</i>	<i>Tax rate</i>
Up to R30 million.	9.5%
Over R30 million.	12.5%

(2) For each table game, gross gaming revenue equals the closing bankroll plus credit slips for cash, chips or tokens returned to the casino cage, plus drop, less opening bankroll and fills to the table.

(3) For each gaming machine, gross gaming revenue must be calculated using the appropriate electronic meters of the machine so as to determine both the amount of money gambled on the gaming machine and the amount of money won by persons using the gaming machine.

(4) For each card game and any other game in which the licensee is not party to a wager, gross gaming revenue equals all money received by the licensee as compensation for conducting the game.

(5) If, in any taxation period, the amount of gross gaming revenue is less than zero, the licensee may deduct the excess in the succeeding tax periods, until the excess is fully offset against gross gaming revenue.

Gross gaming revenue

2. For the purposes of this part of the Schedule –

"**gross gaming revenue**" means the difference between the amount of money gambled by persons while gaming with a casino licensee and the amount of money returned to persons by the casino licensee, as direct winnings from the gambling activity in which the persons participated.

B. Limited payout machines

Gaming tax

1. Limited payout machine gaming tax must be paid by the holder of a route operator licence or an independent site operator licence at the rate of 15 percent of gross gaming revenue, where gross gaming revenue must be calculated using the appropriate electronic meters of the machine so as to determine the amount of money gambled on the limited payout machine and the amount of money won by persons using the limited payout machine.

Gross gaming revenue

2. For the purposes of this part of the Schedule –

"gross gaming revenue" means the difference between the amount of money gambled by persons while gaming with a licensed route operator or a licensed independent site operator and the amount of money returned to persons by such licensee, as direct winnings from the gambling activity in which the persons participated.

C. Bingo

Gaming tax

Bingo gaming tax must be paid by the holder of a bingo licence, at the rate of 3 percent of the licensee's bingo revenue, where bingo revenue equals the total amount of money staked by players on a bingo game, including participation fees, less the total amount returned to players by way of prizes.

D. Betting

Fixed-odds bets on horse races

1. The tax deductions and their distribution referred to in section 128 of the KwaZulu-Natal Gaming and Betting Act, 2010, in respect of fixed-odds bets on horse races placed with a bookmaker or a bookmaker's manager, at a racecourse and in premises other than a racecourse, are as prescribed in the table hereunder:

<i>Beneficiaries</i>	<i>Bets placed with a bookmaker or manager</i>	<i>Bets placed with a bookmaker or manager in</i>
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	<i>at a racecourse</i>	<i>premises other than at a racecourse</i>	
Provincial Revenue Fund	3%	3%	
Racecourse operator	3%	3%	
	6%	6%	Total

Fixed-odds bets on sporting events or other events or contingencies

2.(1) A bookmaker must pay into the Provincial Revenue Fund a betting tax equal to 6.5% of such bookmaker's gross profits on all betting transactions entered into by that bookmaker on –

- (a) sporting events;
- (b) other events or contingencies; or
- (c) any combination thereof.

(2) For the purposes of this Schedule, the gross profits on betting transactions on sporting events or other events or contingencies is calculated to be the difference between the total amount –

- (a) due to the bookmaker in respect of such betting transactions; and
- (b) the total amount of winnings paid out to bettors on such betting transactions, during each calendar month of the year.

(3) Any betting transaction which constitutes a multiple bet and which multiple bet includes any selection involving the outcome of a horse race, does not constitute a betting transaction on a sporting event or other event or contingency and the taxation prescribed in Part D.1 of this Schedule is therefore applicable to such multiple bet.

Pari-mutuel bets on horse races, sporting events or other events or contingencies

3.(1) In respect of pari-mutuel bets placed with a totalisator on horse races, sporting events or other events or contingencies–

- (a) the minimum amount to be returned to persons who have taken winning pari-mutuel bets on horse races, sporting events or other events or contingencies with a totalisator must, in aggregate, not be less than:
 - (i) 65 percent of all monies bet on the totalisator on the bet type referred

to as the Super 8; or

(ii) 75 percent of all monies bet on the totalisator at any one race meeting, or on any sporting event or other event or contingency, excluding the bet type referred to as the Super 8;

(b) the amount of the tax payable to the Provincial Revenue Fund as referred to in this Act and section 130 of the KwaZulu-Natal Gaming and Betting Act, 2010, must be calculated at the rate of 1,5 percent of all monies bet on the totalisator; and

(c) the totalisator licensee may retain from the amount that is not returned to persons who have taken winning pari-mutuel bets on horse races, sporting events or other events or contingencies with a totalisator, in accordance with paragraph (a), such amount as remains after deduction of the 1,5 percent tax contemplated in paragraph (b): Provided that when a totalisator licensee offers bets on commingled betting pools, the totalisator rules applicable to the host totalisator must apply: Provided, further, that the totalisator rules of the host totalisator must be advertised to bettors by the guest totalisator in the manner prescribed by the Board.

(2) For the purposes of this Schedule –

(a) “**commingling**” means the process whereby a guest totalisator betting pool is combined with a host totalisator betting pool and “commingle”, “commingled”, and “commingles” have a corresponding meaning;

(b) “**guest totalisator**” means a totalisator operator licensed in KwaZulu-Natal;

(c) “**host totalisator**” means a totalisator operator licensed in a province, state or country outside of KwaZulu-Natal; and

(d) “**totalisator rules**” means the rules applicable to a totalisator operator which include, *inter alia*, betting rules and rules authorising deductions other than tax deductions from betting pools.

No. 4

3 Februarie 2011

[Engelse teks deur die Premier geteken]

KWAZULU-NATAL
BELASTINGWET OP DOBBELARY EN WEDDERY,
2010
(No. 09 van 2010)

Goedgekeur 15-12-2010

WET

Om voorsiening te maak vir die betaling van belasting deur persone wat ingevolge die KwaZulu-Natal Wetsontwerp op Dobbelary en Weddery, 2010 gelisensieer is; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

DAAR WORD soos volg deur die Provinsiale Wetgewer van die provinsie KwaZulu-Natal bepaal:-

Omskrywings

1. In hierdie Wet moet enige woord of uitdrukking waaraan 'n betekenis geheg is in die Nasionale Wet op Dobbelary en Weddery, 2010, tensy duidelik nie toepaslik nie, daardie betekenis dra en, tensy uit die konteks anders blyk, beteken –

"hierdie Wet" ook die bylaes daarby;

"Koerant" die amptelike *Provinsiale Koerant* van KwaZulu-Natal;

"lid van die Uitvoerende Raad verantwoordelik vir finansies" die lid van die Uitvoerende Raad van die provinsie KwaZulu-Natal verantwoordelik vir finansies;

"Raad" die KwaZulu-Natal Raad op Dobbelary en Weddery ingestel ingevolge artikel 5 van die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010; en

"verantwoordelike lid van die Uitvoerende Raad" die Premier van die provinsie KwaZulu-Natal of daardie lid van die Uitvoerende Raad van die provinsie KwaZulu-Natal aan wie die Premier die administrasie van die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010 toegewys het.

Toepassing van Wet

2. Hierdie Wet –

(a) is van toepassing op alle persone wat gelisensieer is ingevolge die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010; en

(b) moet saamgelees word met die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010, ten opsigte van die betaling van belasting deur persone gelisensieer ingevolge die vermelde Wet.

Betaling van belasting deur persone wat gelisensieer is ingevolge die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010

3. Alle persone wat gelisensieer is ingevolge die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010 moet die belasting betaal soos uiteengesit in die meegaande bylae.

Misdrywe en strawwe

4. Die bepalings van artikels 78, 135 en 145 van die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010 is van toepassing met die nodige veranderings op persone wat gelisensieer is ingevolge die vermelde Wet, wat teen die datum wanneer belasting verskuldig en betaalbaar raak, minder betaal of versuim om belasting te betaal soos voorgeskryf ingevolge hierdie Wet.

Herroeping, wysiging of vervanging van bylae

5. Die lid van die Uitvoerende Raad verantwoordelik vir finansies kan, in oorlegpleging met die verantwoordelike lid van die Uitvoerende Raad, en na oorlegpleging met die Raad, by kennisgewing in die *Koerant* en met ingang van 'n in die kennisgewing vermelde datum, die bylae by hierdie Wet herroep, wysig of vervang.

Kort titel en inwerkingtreding

6. Hierdie Wet word die KwaZulu-Natal Belastingwet op Dobbelary en Weddery, 2010 genoem en tree tegelykertyd in werking met die KwaZulu-Natal Wet op Dobbelary en Weddery, 2010 op die datum soos bepaal vir die inwerkingtreding van daardie Wet.

BYLAE 1**Belasting, heffings en aftrekkings**

(Artikels 7(2); 77(1); 126(1); 127; 128(1); 130; 132 en 145(6))

A. Casino's**Casinodobbelbelasting**

1.(1) Die casinodobbeltoerusting betaalbaar ingevolge artikel 77 is betaalbaar teen 'n koers wat in die tabel hieronder voorgeskryf word:

Maandelikse casinodobbelinkomste	Belastingkoers
Tot R30 miljoen.	9.5%
Meer as R30 miljoen.	12.5%

(2) Vir elke tafelspel is bruto casinodobbelinkomste gelyk aan die sluitingsbankrol plus kredietstrokies vir kontant, speelmunte of bewyse wat aan die casino-hokkie terugbesorg word, plus brutogeld, min openingsbankrol en aanvulgeld vir die tafel.

(3) Vir elke casinodobbelmasjien moet casinodobbelinkomste bereken word deur gebruik van die toepaslike elektroniese meters van die masjien om beide die bedrag geld wat op die casinodobbelmasjien gedobbel is en die bedrag geld wat gewen is deur die persone wat die casinodobbelmasjien gebruik het, te bepaal.

(4) Ondanks subartikel (6), vir elke kaartspel en enige ander spel waar die lisensiehouer nie deel het aan 'n weddenskap nie, is bruto casinodobbelinkomste gelyk aan alle gelde wat die lisensiehouer as vergoeding vir die hou van die spel ontvang.

(5) Indien die bedrag van bruto casinodobbelinkomste, in enige belastingtydperk, minder as nul is, kan die lisensiehouer die oorskryding in opvolgende belastingtydperke aftrek, totdat daar ten volle gekompenseer is vir die oorskryding teen bruto casinodobbelinkomste.

Bruto casinodobbelinkomste

2. Vir die doeleindes van hierdie deel van die bylae beteken –

“bruto casinodobbelinkomste” die verskil tussen die bedrag geld wat deur persone gedobbel is terwyl casinodobbel met ‘n lisensiehouer plaasgevind het en die bedrag geld teruggegee aan persone deur die lisensiehouer, as direkte wengeld van die dobbelaktiwiteit waaraan die persone deelgeneem het.

B. Beperkte uitbetaalmasjiene

Casinodobbelbelasting

1. Die casinodobbelbelasting betaalbaar ingevolge artikel 77 is betaalbaar teen die koers van 15% van bruto casinodobbelinkomste waar bruto casinodobbelinkomste bereken moet word deur gebruik van die toepaslike elektroniese meters van die masjien om die bedrag geld wat op die beperkte uitbetaalmasjien gedobbel is en die bedrag geld wat gewen is deur die persone wat die beperkte uitbetaalmasjien gebruik het, te bepaal.

Bruto casinodobbelinkomste

2. Vir die doeleindes van hierdie deel van die bylae beteken –

“bruto casinodobbelinkomste” die verskil tussen die bedrag geld wat deur persone gedobbel is terwyl casinodobbel met ‘n lisensiehouer plaasgevind het en die bedrag geld teruggegee aan persone deur die lisensiehouer, as direkte wengeld van die dobbelaktiwiteit waaraan die persone deelgeneem het.

C. Bingo

Casinodobbelbelasting

1.(1) Die casinodobbelbelasting van toepassing op bingospele en betaalbaar ingevolge artikel 77 is betaalbaar teen die koers van 3 persent van die lisensiehouer se bingo-inkomste waar bingo-inkomste gelyk is aan die totale bedrag wat deur spelers in ‘n bingspel gewaag word, met inbegrip van deelnemingsgelde, minus die totale bedrag wat aan spelers teruggegee word by wyse van pryse.

D. Weddery**Weddenskappe met vaste wedpryse op perdewedrenne**

1. Die aftrekkings ten opsigte van weddenskappe met vaste wedpryse op perdewedrenne aangegaan by 'n beroepswedder of bestuurder by 'n renbaan en by ander persele as 'n renbaan is soos in die tabel hieronder voorgeskryf:

	Weddenskappe aangegaan by 'n beroepswedder of bestuurder by 'n renbaan	Weddenskappe aangegaan by 'n beroepswedder of bestuurder by 'n ander perseel as 'n renbaan
Provinsiale Inkomstefonds	3%	3%
Renbaanoperateur	3%	3%
Totaal	6%	6%

Weddenskappe met vaste wedpryse op sportgebeurtenisse of ander gebeurtenisse of gebeurlikhede

2. Die aftrekkings ten opsigte van weddenskappe met vaste wedpryse op sportgebeurtenisse of ander gebeurtenisse of gebeurlikhede aangegaan by 'n beroepswedder of bestuurder by 'n renbaan en by 'n ander perseel as 'n renbaan is soos in die tabel hieronder voorgeskryf:

	Weddenskappe aangegaan by 'n beroepswedder of bestuurder by 'n renbaan	Weddenskappe aangegaan by 'n beroepswedder of bestuurder by 'n ander perseel as 'n renbaan
Provinsiale Inkomstefonds	3%	6%
Renbaanoperateur	3%	-
Totaal	6%	6%

Pari-mutuel-weddenskappe op perdewedrenne, sportgebeurtenisse of ander gebeurlikhede

3. (1) Ten opsigte van pari-mutuel-weddenskappe op perdewedrenne, sportgebeurtenisse of ander gebeurlikhede by 'n totalisator aangegaan –

(a) moet die minimum bedrag wat aan persone terugbetaal moet word wat wen-pari-mutuel-weddenskappe op perdewedrenne, sportgebeurtenisse of ander gebeurlikhede by 'n totalisator aangegaan altesaam nie minder wees as -

(i) 65 persent van alle gelde wat op die totalisator verwed is op die weddenskap-tipe bekend as Super 8; of

(ii) 75 persent van alle gelde wat op die totalisator verwed is by 'n enkele wedrenbyeenkoms of op 'n sportgebeurtenis of ander gebeurtenis of gebeurlikheid uitgesonder die weddenskap-tipe bekend as die Super 8;

(b) die bedrag wat aan die Provinsiale Inkomstefonds betaalbaar is, word bereken teen die koers van 1,5 persent van alle gelde wat op die totalisator verwed word; en

(c) die totalisatorlisensiehouer kan van die bedrag wat nie terugbetaal word nie aan persone wat wen-pari-mutuel-weddenskappe aangegaan het op perdewedrenne, sportgebeurtenisse of ander gebeurtenisse of gebeurlikhede by 'n totalisator ooreenkomstig paragraaf (a), sodanige bedrag behou wat oorbly na aftrekking van die 1,5 persent bedoel in paragraaf (b): Met dien verstande dat wanneer 'n totalisatorlisensiehouer weddenskappe op vermengde weddenskappe aangaan, die totalisatorreëls wat van toepassing is op die gasheertotalisator geld: Met dien verstande dat die totalisatorreëls van die gasheertotalisator deur die gasheertotalisator by wedders geadverteer moet word op die wyse soos deur die Raad voorgeskryf is.

(2) Vir die doeleindes van hierdie bylae beteken –

(a) "**vermenging**" die proses waarby 'n gastotalisator-weddenskappe gekombineer is met 'n gasheertotalisator-weddenskappe en "vermeng", "vermengde", en "vermengings" het 'n ooreenstemmende betekenis;

(b) "**gastotalisator**" 'n totalisatoroperateur wat in KwaZulu-Natal gelisensieer is;

(c) "**gasheertotalisator**" 'n totalisatoroperateur wat in 'n provinsie, staat of land buite KwaZulu-Natal gelisensieer is; en

(d) "**totalisatorreëls**" die reëls wat van toepassing is op 'n totalisatoroperateur wat onder andere weddenskappe insluit, asook reëls wat aftrekkings buiten belastingaftrekkings van weddenskappele magtig.

No. 4

3 kuNhlolanja 2011

[Umbhalo wesiNgisi unyathelwe nguNdunankulu]

**UMTHETHO WENTELA YEMIDLALO YEMALI
NOKUBHEJA WAKWAZULU-NATALI, 2010**
(Umthetho Na. 09 ka 2010)

Uvunywe ngomhlaka 15-12-2010

UMTHETHO

Wokuhlinzekela ukukhokhwa kwentela abantu abanamalayisensi ngokoMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010; kanye nokuhlinzekela okunye okuphathelene nalokho.

MAWUMISWE yisiShayamthetho sesiFundazwe saKwaZulu-Natali, kanje:

Izincazelo

1. Kulo Mthetho noma iliphi igama noma isisho incazelo yaso etholakala eMthethweni weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, kumele, ngaphandle uma kucacile ukuthi akuhambisani, kube naleyo ncazelo, ngaphandle uma ingqikithi isho okwehlukile –

"iBhodi" kushiwo iBhodi yeMidlalo yeMali nokuBheja yaKwaZulu-Natali esungulwe ngokoMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010;

"iGazethi" kushiwo iGazethi esemthethweni yesiFundazwe saKwaZulu-Natali;

"iLungu loMkhandlu oPhethe elibhekele ezezimali" kushiwo iLungu loMkhandlu oPhethe elibhekele ezeziMali esiFundazweni saKwaZulu-Natali;

"iLungu loMkhandlu oPhethe elibhekele" kushiwo uNdunankulu wesiFundazwe saKwaZulu-Natali noma lelo Lungu loMkhandlu oPhethe esiFundazweni saKwaZulu-Natali uNdunankulu aliqokele ukuphatha uMthetho weMidlalo yeMali nokuBheja, 2010; kanti

"lo Mthetho " ubandakanya uHlelo olungezansi.

Ukusetshenziswa koMthetho kanye neminye imithetho

2. Lo Mthetho –

(a) usebenza kubo bonke abantu abangabanikazi bamalayisensi akhishwe ngokoMthetho weNtela yeMidlalo nokuGembula waKwaZulu-Natali, 2010; futhi

(b) kumele ufundwe noMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, mayelana nokukhokhwa kwentela abantu abangabanikazi bamalayisensi ngokoMthetho oshiwoyo.

Ukukhokhwa kwentela abantu abangabanikazi bamalayisensi ngokoMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010

3. Bonke abantu abangabanikazi bamalayisensi ngokoMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, kumele bakhokhe intela njengoba kubekwe oHlelweni lwalo Mthetho.

Amacala nezinhlawulo

4. Izinhlizeko zezigaba 78, 135 kanye no 145 zoMthetho weMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, zisebenza nezinguquko ezidingekayo kumuntu onikezwe ilayisensi ngokoMthetho oshwoyo, ngosuku lokukhokhwa kwentela eba yisikweletu nokumele ikhokhwe, okhokha imali engaphansi kwefunekayo noma owehluleka ukukhokha intela njengoba kubekiwe kulo Mthetho.

Ukuchithwa, ukuchitshiyelwa nokuguqulwa koHlelo

5. ILungu loMkhandlu oPhethe elibhekele ezezimali, emva kokubonisana neLungu loMkhandlu oPhethe elibhekele nangemuva kokubonisana neBhodi, ngesaziso kwiGazethi, kusukela ngosuku olubalulwe kuleso saziso, lingachitha, lichibiyele noma liguqule uHlelo lwalo Mthetho.

Isihloko esifingqiwe nokuqaliswa

6. Lo Mthetho ubizwa ngokuthi uMthetho weNtela yeMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, futhi uqala ukusebenza ngosuku olunqunyiwe lokuqaliswa kwalowo Mthetho.

UHLELO
Izintela
(Isigaba 3)

A. Amakhasino

Intela yemidlalo

1.(1) Intela yemidlalo kumele ikhokhwe ngumnikazi wekhasino ngokwamanani anqunywe kwithebula elingenzansi:

<i>Isamba semali engena ngenyanga kwintela yemidlalo</i>	<i>Izinga lentela</i>
Kufinyelala kwizigidi ezingama-30 zamarandi.	Ama-9.5%
Ngaphezu kwezigidi ezingama-30 zamarandi.	Ama-12.5%

(2) Kwithebula ngalinye lomdlalo, isamba semali engenayo yemidlalo silingana nemali yonke eqoqiwe ihlangene neziliphu zokukweleta noma izigqebhezana ezisetshenziswa esikhundleni semali ezibuyiselwa ekhasino, kuhlanganisa nokuwayo, ingakafakwa imali yokuvula neyokugcwalisa itafula.

(3) Emshinini ngamunye, isamba semali engenayo yemidlalo kumele sibalwe kusetshenziswa amamitha omshini asebenza ngogesi ukuze kubonakale imali egenjuliwe kulowo mshini wokudlala nemali ewinwe ngabantu abasebenzise umshini.

(4) Emdlalweni wamakhadi ngamunye nanoma yimuphi omunye umdlalo umnikazi welayisensi angeyona ingxenye yawo yokubheja, isamba semali engenayo yemidlalo ilingana nazo zonke izimali ezitholwe ngumnikazi welayisensi njengomvuzo wokuqhuba umdlalo.

(5) Uma, nganoma yisiphi isikhathi sokukhokhwa kwentela, isamba semali yentela yokudlala singaphansi kweqanda, umnikazi welayisensi angabamba intela ngezinye izikhathi zokukhokhwa kwentela ezilandelayo, kuze kube leyo mali ibuyiselwa ngokugcwele kwisamba semali engenayo yemidlalo.

Isamba semali yentela yemidlalo

2. Ngezinhloso zengxenye yoHlelo –

“**isamba semali engenayo yemidlalo**” kushiwo umehluko phakathi kwesamba semali egenjulwe ngabantu ngenkathi bedlala ngemali nomnikazi welayisensi nemali ebuyiselwe kubantu ngumnikazi welayisensi, njengemali ewinwe ngokuqondile ngesikhathi labo bantu begembula.

B. Imishini ekhokha isamba esinqunyiwe

Intela yemidlalo yemali

1. Intela yemishini yemidlalo ekhokhela isamba esinqunyiwe kumele ikhokhwe umnikazi welayisensi yomqhubi womzila noma umnikazi welayisensi yomqhubi wendawo ozimele ngamaphesenti ayi-15 esamba semali engenile yemidlalo, uma isamba semali engenile yemidlalo sibalwa kusetshenziswa amamitha omshini asebenza ngogesi afanele ukuze kubalwe isamba semali egenjuliwe kuleyo mishini ekhokha isamba esinqunyiwe nesamba semali ewinwe abantu abasebenzise lowo mshini okhokha isamba esinqunyiwe.

Isamba esiphelele semali engenile yemidlalo

2. Ngezinhloso zale ngxenye yoHlelo –

“**isamba esiphelele semali engenile yemidlalo**” kushiwo umehluko phakathi kwesamba semali egenjulwe abantu ngesikhathi bedlala kulowo mnikazi welayisensi yomqhubi womzila noma yomnikazi welayisensi yomqhubi wendawo ozimele nemali ebuyele kubantu isuka kumnikazi welayisensi, njengemali ewinwe ngokuqondile ngesikhathi abantu begembula.

C. Ibhingo

Intela yemidlalo yemali

Intela yemidlalo yebhingo kumele ikhokhwe umnikazi welayisensi yebhingo ngamaphesenti ama-3 esamba semali engenayo yomnikazi webhingo elingana nenani lemali efakwa abadlali kwibhingo, kuhlanganisa izimali zokubamba iqhaza, singabalwa isamba semali ebuyiselwa kubadlali ngokubaklomelisa.

D. Ukubheja

Imivuzo emile yokubheja emijahweni yamahhashi

1. Intela ebanjwayo maqondana nemivuzo emile okukhulunywe ngayo esigabeni 128 soMthetho weNtela yeMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, maqondana nemivuzo emile yokubheja emijahweni yamahhashi efakwe kubhuki noma kumphathi kabhuki, enkundleni yemijaho kanye nasezakhiweni ezingeyona inkundla yemijaho, injengoba kunqunyiwe kwithebula elingenzansi:

<i>Ondlalifa</i>	<i>Ukubheja okufakelwa kubhuki noma kumphathi enkundleni yomjaho</i>	<i>Ukubheja okufakelwa kubhuki noma kumphathi ezakhiweni ezingekho enkundleni yomjaho</i>	
IsiKhwama seziNtela zesiFundazwe	Ama-3%	Ama-3%	
UmQhubi weNkundlayoMjaho	Ama-3%	Ama-3%	
	Ama-6%	Ama-6%	Isamba

Imivuzo emile yokubheja emicimbini yezemidlalo noma kweminye imicimbi

2.(1) Ubhuki kumele akhokhe intela yokubheja esiKhwameni seziNtela zesiFundazwe elinganiselwa ku 6.5% wenzuzo kabhuki kukho konke ukuhweba ngokubheja ubhuki akungenele –

- (a) emicimbini yezemidlalo;
- (b) kweminye imicimbi;
- (c) nakunoma yikuphi okuhlanganisiwe kwalokhu.

(2) Ngokwezinhloso zalolu Hlelo, isamba senzuzo yokubheja emicimbini yezemidlalo noma kweminye imicimbi ibalwa njengomehluko kwisamba –

- (a) okumele sikhokhelwe ubhuki maqondana nalokho kubheja; kanye
- (b) nesamba esikhokhelwe ababheji kulokho kubheja,

njalo ngenyanga onyakeni.

(3) Noma yikuphi ukubheja okuhlanganisa ukubheja okungxubevange futhi lokho kubheja okungxubevange kubandakanya noma yikuphi okukhethiwe okubandakanya imiphumela yomjaho wamahhashi, akuhlanganisi ukubheja emicimbini yezemidlalo noma komunye umcimbi kanti nentela enqunywe kwiNgxenye D.1 yalolu Hlelo iyasebenza kulokho kubheja okungxubevange.

Ukubheja okufakwa ngokuhlanganyela emijahweni yamahhashi, emicimbini yezemidlalo noma kweminye imicimbi

3.(1) Maqondana nokubheja ngokuhlanganyela ethotho kubhejelwa imijaho yamahhashi, imicimbi yezemidlalo noma eminye imicimbi –

(a) inani eliphansi elingabuyiselwa kubantu abawinile kubhejwa ngokuhlanganyela ethotho kubhejelwa imijaho yamahhashi, imicimbi yezemidlalo noma eminye imicimbi kumele, selihlangene, lingabi ngaphansi:

(i) kwamaphesenti angama-65 azo zonke izimali okubhejwe ngazo ethotho kulolo hlobo lokubheja olubizwa nge-Super 8; noma

(ii) kwamaphesenti angama-75 azo zonke izimali okubhejwe ngazo ethotho kunoma yimuphi umhlangano womjaho, noma umcimbi wezemidlalo noma omunye umcimbi, ngaphandle kohlobo lokubheja olubizwa nge-Super 8;

(b) inani lemali elikhokhiwe esiKhwameni seziNtela sesiFundazwe njengoba kubekiwe kulo Mthetho nasesigabeni 130 soMthetho weNtela yeMidlalo yeMali nokuBheja waKwaZulu-Natali, 2010, kumele libalwe nge-1,5% layo yonke imali okubhejwe ngayo ethotho; futhi

(c) umnikazi welayisensi yethotho angagcina emalini engazange ibuyiselwe kubantu abawine kade bebheja ngokuhlanganyela emijahweni yamahhashi, emicimbini yezemidlalo noma kweminye imicimbi ethotho ngokuhambisana nendima (a), lelo nani lemali njengoba lisele ngemuva kokubanjwa kwemali eyi-1,5% ehlongozwe kwindima (b): Kuncike ekutheni uma umnikazi welayisensi wethotho ehlinzekela ngokubheja ezindaweni zokubheja ngokuhlanganyela, imithetho yomnikazi wethotho esebenza kumnikazi wethotho olawulayo kumele isebenze: Kuphinde, kuncike ekutheni, imithetho yomnikazi wethotho olawulayo kumele ikhangiselwe ababheji umnikazi wethotho oyisivakashi ngendlela enqunywe yiBhodi.

(2) Ngezinhloso zalolu Hlelo –

(a) **“ukubheja ngokuhlanganyela”** kushiwo lapho izimali zokubheja komnikazi wethotho oyisivakashi zihlanganiswa nezomnikazi wethotho olawulayo kanti **“ukuhlanganyela”**, **“okuhlanganyelwe”** nezinhlanganyelo” kunencazelo efanayo;

(b) **“umnikazi wethotho oyisivakashi”** kushiwo umlawuli wethotho onikwe ilayisensi KwaZulu-Natali;

(c) **“umnikazi wethotho olawulayo”** kushiwo umnikazi wethotho olawulayo onikwe ilayisensi esiFundazweni, kumbuso noma ezweni elingaphandle kweKwaZulu-Natali; kanti

(d) **“imithetho yomnikazi wethotho”** kushiwo imithetho esebenza kumqhubi

wethotho ehlanganisa, phakathi kokunye, imithetho yokubheja nemithetho evumela ukubanjwa kwezimali ngaphandle kwezimali zentela ezibanjwa ezindaweni zokubheja.
