



Gambling (Problem Gambling Levy) Regulations 2007

Anand Satyanand, Governor-General

Order in Council

At Wellington this 14th day of May 2007

Present:

The Right Hon Helen Clark presiding in Council

Pursuant to sections 319 to 321 of the Gambling Act 2003, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council and in accordance with a recommendation of the Minister of Internal Affairs and the Minister of Health after having considered the report submitted by the Gambling Commission under section 318(5) of the Gambling Act 2003, makes the following regulations.

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Schedule
Problem gambling levy rates

Regulations

1 Title

These regulations are the Gambling (Problem Gambling Levy) Regulations 2007.

2 Commencement

These regulations come into force on 1 July 2007.

3 Interpretation

(1) In these regulations, unless the context otherwise requires,—

Act means the Gambling Act 2003

casino operator has the same meaning as in section 12M of the Gaming Duties Act 1971

Commissioner has the same meaning as Commissioner of Inland Revenue in section 3(1) of the Tax Administration Act 1994

gaming machine operator has the same meaning as in section 12B of the Gaming Duties Act 1971

prescribed, in relation to any form, has the same meaning as in section 3 of the Gaming Duties Act 1971.

(2) Unless the context otherwise requires, terms and expressions that are not defined in these regulations but that are defined in the Act have the same meaning as in the Act.

4 Value of W1 and W2 in levy formula

For the purposes of the levy formula set out in section 320(2) of the Act—

(a) W1 has the value of 0.1; and

(b) W2 has the value of 0.9.

5 Problem gambling levy

The levy rates set out in the Schedule must be paid to the Commissioner by casino operators, gaming machine operators, the Lotteries Commission, and the New Zealand Racing Board.

6 Period of levy

The levy rates are payable for the period from 1 July 2007 to 30 June 2010 (both dates inclusive).

7 Casino operator must provide return and pay levy

A casino operator must, no later than the 20th day of each month,—

- (a) provide to the Commissioner a return in the prescribed form of the levy payable for the previous month; and
- (b) pay the levy to the Commissioner.

8 Gaming machine operator must provide return and pay levy

A gaming machine operator must, no later than the 20th day of each month,—

- (a) provide to the Commissioner a return in the prescribed form of the levy payable for the previous month; and
- (b) pay the levy to the Commissioner.

9 Lotteries Commission must provide returns and pay levy

(1) The Lotteries Commission must, no later than 14 days after the date of the drawing of a New Zealand lottery,—

- (a) provide to the Commissioner a return in the prescribed form of the levy payable in respect of that New Zealand lottery; and
- (b) pay the levy to the Commissioner.

(2) For the purposes of a New Zealand lottery that is an instant game, the words “drawing of” in subclause (1) must be read as “closing of the sale of tickets in”.

10 New Zealand Racing Board must provide returns and pay levy

- (1) The New Zealand Racing Board must, no later than the 20th day of each month,—
- (a) provide to the Commissioner a return in the prescribed form of the levy payable by the New Zealand Racing Board for racing betting and sports betting on events for which results have been declared during the previous month; and
 - (b) pay the levy to the Commissioner.
- (2) For the purpose of subclause (1), if an event is held over 2 or more days in different months, the event must be treated as having been held in the month in which the last day occurred.

11 GST

- (1) The levy rates set out in the Schedule are exclusive of goods and services tax.
- (2) However, the levy that is payable is subject to goods and services tax.

12 Revocation

The Gambling (Problem Gambling Levy) Regulations 2004 (SR 2004/275) are revoked.

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Schedule
Problem gambling levy rates

Gambling sector	Levy rate (%)
Casino operator	0.72
Gaming machine operator	1.70
Lotteries Commission	0.20
New Zealand Racing Board	0.55

Diane Morcom,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 July 2007,—

- specify the levy rates payable by a gaming machine operator, a casino operator, the Lotteries Commission, and the New Zealand Racing Board for the problem gambling levy to the Commissioner of Inland Revenue (the **Commissioner**):
- specify that the levy rates are payable for the period from 1 July 2007 to 30 June 2010 (both dates inclusive):
- require gaming machine operators, casino operators, the Lotteries Commission, and the New Zealand Racing Board to provide the Commissioner with a return of the levy payable for the previous month and to pay the levy:
- provide that the prescribed levy rates are exclusive of goods and services tax:
- provide that the levy payable is subject to goods and services tax:
- revoke the Gambling (Problem Gambling Levy) Regulations 2004.

Issued under the authority of the Acts and Regulations Publication Act 1989.

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These regulations are administered by the Department of Internal Affairs.
