

**Reprint
as at 1 July 2013**



Gambling (Problem Gambling Levy) Regulations 2010

(SR 2010/113)

Gambling (Problem Gambling Levy) Regulations 2010: revoked, on 1 July 2013, by regulation 12 of the Gambling (Problem Gambling Levy) Regulations 2013 (SR 2013/190).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 10th day of May 2010

Present:

His Excellency the Governor-General 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.

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the Department of Internal Affairs.

Contents

	Page
1 Title	2
2 Commencement	2
3 Interpretation	2
4 Value of W1 and W2 in levy formula	3
5 Problem gambling levy	3
6 Period of levy	3
7 Casino operator must provide return and pay levy	3
8 Gaming machine operator must provide return and pay levy	3
9 Lotteries Commission must provide return and pay levy	4
10 New Zealand Racing Board must provide return and pay levy	4
11 GST	4
12 Revocation	4
Schedule	5
Problem gambling levy rates	

Regulations

- 1 Title**
These regulations are the Gambling (Problem Gambling Levy) Regulations 2010.
- 2 Commencement**
These regulations come into force on 1 July 2010.
Gambling (Problem Gambling Levy) Regulations 2010: confirmed, on 27 November 2010, by section 12 of the Subordinate Legislation (Confirmation and Validation) Act 2010 (2010 No 127).
- 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 2010 to 30 June 2013 (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 return 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 return 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 2007 (SR 2007/106) are revoked.
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Schedule
Problem gambling levy rates

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Gambling sector	Levy rate (%)
Casino operator	0.72
Gaming machine operator	1.48
Lotteries Commission	0.34
New Zealand Racing Board	0.51

Rebecca Kitteridge,
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 2010,—

- 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 2010 to 30 June 2013 (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 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 2007.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 13 May 2010.

Contents

- 1 General
 - 2 Status of reprints
 - 3 How reprints are prepared
 - 4 Changes made under section 17C of the Acts and Regulations Publication Act 1989
 - 5 List of amendments incorporated in this reprint (most recent first)
-

Notes

1 *General*

This is a reprint of the Gambling (Problem Gambling Levy) Regulations 2010. The reprint incorporates all the amendments to the regulations as at 1 July 2013, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 *Status of reprints*

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 *How reprints are prepared*

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint
(most recent first)*

Gambling (Problem Gambling Levy) Regulations 2013 (SR 2013/190): regulation 12

Subordinate Legislation (Confirmation and Validation) Act 2010 (2010 No 127): section 12
