

Reprint
as at 1 July 2016



Gambling (Problem Gambling Levy) Regulations 2013
(SR 2013/190)

Gambling (Problem Gambling Levy) Regulations 2013: revoked, on 1 July 2016, by regulation 13 of the Gambling (Problem Gambling Levy) Regulations 2016 (LI 2016/120).

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 20th day of May 2013

Present:

His Excellency the Governor-General in Council

Pursuant to section 319 of the Gambling Act 2003, His Excellency the Governor-General makes the following regulations, acting—

- (a) on the advice and with the consent of the Executive Council; and
- (b) in accordance with a recommendation of the Minister of Internal Affairs and the Minister of Health after they had considered the report submitted by the Gambling Commission under section 318(5) of the Gambling Act 2003.

Contents

| | Page |
|--------------------------------------|------|
| 1 Title | 2 |
| 2 Commencement | 2 |
| 3 Interpretation | 2 |
| 4 Value of W1 and W2 in levy formula | 2 |

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Department of Internal Affairs.

| | | |
|----|---|---|
| 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 | 3 |
| 10 | New Zealand Racing Board must provide return and pay levy | 3 |
| 11 | GST | 3 |
| 12 | Revocation | 4 |
| | Schedule | 4 |
| | Problem gambling levy rates | |

Regulations

1 Title

These regulations are the Gambling (Problem Gambling Levy) Regulations 2013.

2 Commencement

These regulations come into force on 1 July 2013.

Regulations: confirmed, on 18 December 2013, by section 11 of the Subordinate Legislation (Confirmation and Validation) Act 2013 (2013 No 142).

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 purpose of the 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 2013 to 30 June 2016 (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

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.

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 2010 (SR 2010/113) are revoked.

Schedule Problem gambling levy rates

| Gambling sector | Levy rate (% (excluding GST)) |
|--------------------------|--------------------------------------|
| Casino operator | 0.74 |
| Gaming machine operator | 1.31 |
| Lotteries Commission | 0.30 |
| New Zealand Racing Board | 0.60 |

rr 5, 11

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 2013,—

- specify the problem gambling levy rates payable by a gaming machine operator, a casino operator, the Lotteries Commission, and the New Zealand Racing Board to the Commissioner of Inland Revenue (the **Commissioner**):
- specify that the levy rates are payable for the period from 1 July 2013 to 30 June 2016 (both dates inclusive):
- require casino operators, gaming machine 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 2010.

These regulations follow the same format as the Gambling (Problem Gambling Levy) Regulations 2010, except that regulation 10(2) of those regulations has not been carried over into these regulations.

Under section 319(4) of the Gambling Act 2003, these regulations will expire on 30 June 2014 unless earlier confirmed by an Act of Parliament.

Reprinted as at
1 July 2016

Gambling (Problem Gambling Levy) Regulations 2013

Explanatory note

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 23 May 2013.

Reprints notes

1 *General*

This is a reprint of the Gambling (Problem Gambling Levy) Regulations 2013 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Gambling (Problem Gambling Levy) Regulations 2016 (LI 2016/120): regulation 13

Subordinate Legislation (Confirmation and Validation) Act 2013 (2013 No 142): section 11