

Reprint
as at 1 August 2020



Gambling (Problem Gambling Levy) Regulations 2019 (LI 2019/134)

Patsy Reddy, Governor-General

Order in Council

At Wellington this 17th day of June 2019

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 319 of the Gambling Act 2003—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Internal Affairs and Associate Minister of Health made after having considered the report submitted by the Gambling Commission under section 318(5) of that Act.

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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.

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Regulations

1 Title

These regulations are the Gambling (Problem Gambling Levy) Regulations 2019.

2 Commencement

These regulations come into force on 1 July 2019.

Regulations: confirmed, on 20 December 2019, by section 16 of the Subordinate Legislation Confirmation Act 2019 (2019 No 82).

3 Interpretation

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.

4 Transitional, savings, and related provisions

The transitional, savings, and related provisions (if any) set out in Schedule 1 have effect according to their terms.

5 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 0.3; and
- (b) W2 has the value of 0.7.

6 Problem gambling levy

The levy rates set out in Schedule 2 must be paid to the Commissioner by casino operators, gaming machine operators, the Lotteries Commission, and TAB NZ.

Regulation 6: amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

7 Period of levy

The levy rates are payable for the period from 1 July 2019 to 30 June 2022 (both dates inclusive).

8 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.

9 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.

10 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”.

11 TAB NZ must provide return and pay levy

TAB NZ 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 TAB NZ 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.

Regulation 11 heading: amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Regulation 11: amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Regulation 11(a): amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

12 GST excluded

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

13 Revocation

The Gambling (Problem Gambling Levy) Regulations 2016 (LI 2016/120) are revoked.

Schedule 1

Transitional, savings, and related provisions

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Part 1

Provisions relating to these regulations as made

There are no transitional, savings, or related provisions relating to these regulations as made.

Schedule 2

Problem gambling levy rates

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| Gambling sector | Levy rate (% (excluding GST)) |
|-------------------------|--------------------------------------|
| Casino operator | 0.56 |
| Gaming machine operator | 0.78 |
| Lotteries Commission | 0.43 |
| TAB NZ | 0.52 |

Schedule 2: amended, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Reprinted as at
1 August 2020

Gambling (Problem Gambling Levy) Regulations 2019

Schedule 2

Michael Webster,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 20 June 2019.

Reprints notes

1 *General*

This is a reprint of the Gambling (Problem Gambling Levy) Regulations 2019 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*

Racing Industry Act 2020 (2020 No 28): section 129

Subordinate Legislation Confirmation Act 2019 (2019 No 82): section 16