

Version
as at 1 July 2022



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

Gambling (Problem Gambling Levy) Regulations 2019: revoked, on 1 July 2022, by regulation 12 of the Gambling (Problem Gambling Levy) Regulations 2022 (SL 2022/155).

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

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

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

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

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

Michael Webster,
Clerk of the Executive Council.

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

Notes

1 *General*

This is a consolidation of the Gambling (Problem Gambling Levy) Regulations 2019 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Gambling (Problem Gambling Levy) Regulations 2022 (SL 2022/155): regulation 12

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

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