

Version
as at 20 December 2025



Gambling (Problem Gambling Levy) Regulations 2025

(SL 2025/123)

Cindy Kiro, Governor-General

Order in Council

At Wellington this 26th day of May 2025

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 Minister for Mental 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 2025.

2 Commencement

These regulations come into force on 1 July 2025.

Regulations: confirmed, on 20 December 2025, by section 13 of the Secondary Legislation Confirmation Act 2025 (2025 No 84).

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

racing betting has the same meaning as in section 5(1) of the Racing Industry Act 2020

sports betting has the same meaning as in section 5(1) of the Racing Industry Act 2020

TAB NZ has the same meaning as in section 5(1) of the Racing Industry Act 2020.

4 Value of W1 and W2 in levy formula

For the purpose of the formula in section 320(2) of the Act,—

- (a) W1 has the value of 0.3; and
- (b) W2 has the value of 0.7.

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 TAB NZ.

6 Period of levy

The levy rates are payable for the period from 1 July 2025 to 30 June 2028 (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 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.

11 GST excluded

- (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 2022 (SL 2022/155) are revoked.

Schedule

Problem gambling levy rates

Gambling sector	Levy rate (% (excluding GST))
Casino operator	0.89
Gaming machine operator	1.24
Lotteries Commission	0.69
TAB NZ	0.74

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Nicola Purvis,
Acting 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 2025,—

- specify the problem gambling levy rates payable by a casino operator, a gaming machine operator, the Lotteries Commission, and TAB NZ to the Commissioner of Inland Revenue (the **Commissioner**):
- specify that the levy rates are payable for the period from 1 July 2025 to 30 June 2028 (both dates inclusive):
- require casino operators, gaming machine operators, the Lotteries Commission, and TAB NZ 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 2022.

These regulations must be confirmed by an Act before the close of 30 June 2026. If they are not confirmed, they will be revoked on the close of that date. *See* subpart 3 of Part 5 of the Legislation Act 2019.

Regulatory impact statement

The Ministry of Health produced a regulatory impact statement on 26 March 2025 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <https://www.health.govt.nz/information-releases>
- <https://www.regulation.govt.nz/our-work/regulatory-impact-statements/>

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 29 May 2025.

Notes

1 *General*

This is a consolidation of the Gambling (Problem Gambling Levy) Regulations 2025 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*

Secondary Legislation Confirmation Act 2025 (2025 No 84): section 13