



# Gambling (Problem Gambling Levy) Regulations 2022

Cindy Kiro, Governor-General

## Order in Council

At Wellington this 23rd day of May 2022

Present:

The Right Hon Jacinda Ardern presiding 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 of Health made after having considered the report submitted by the Gambling Commission under section 318(5) of that Act.

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## Regulations

### 1 Title

These regulations are the Gambling (Problem Gambling Levy) Regulations 2022.

### 2 Commencement

These regulations come into force on 1 July 2022.

### 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 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.

### 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 2022 to 30 June 2025 (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 2019 (LI 2019/134) are revoked.

## Schedule

### Problem gambling levy rates

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Gambling sector	Levy rate (% (excluding GST))
Casino operator	0.87
Gaming machine operator	1.08
Lotteries Commission	0.44
TAB NZ	0.76

Michael Webster,  
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 2022,—

- 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 2022 to 30 June 2025 (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 2019.

This order must be confirmed by an Act before the close of 30 June 2023. If it is not confirmed, it 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 in March 2022 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/about-ministry/information-releases/regulatory-impact-statements>

- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 26 May 2022.

These regulations are administered by the Department of Internal Affairs.