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**DRAFT REGULATIONS ON DETERMINING THE VAT LIABILITY IN RESPECT OF CASINO TABLE GAMES OF CHANCE, ISSUED IN TERMS OF SECTION 74 OF VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)**

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**1 AUGUST 2024**

Draft Regulations on the method for determining the VAT liability in respect of casino table games of chance, issued in terms of section 74(2) of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), are hereby published for comment.

National Treasury and SARS hereby invite comments in writing on the method for determining the VAT liability in respect of casino table games of chance. Please forward written comments to the National Treasury's tax policy depository at [2024AnnexCProp@treasury.gov.za](mailto:2024AnnexCProp@treasury.gov.za) and SARS at [acollins@sars.gov.za](mailto:acollins@sars.gov.za) by close of business on **31 August 2024**.

**DRAFT REGULATIONS ON THE METHOD FOR DETERMINING THE VAT LIABILITY IN RESPECT OF CASINO TABLE GAMES OF CHANCE, ISSUED IN TERMS OF SECTION 74(2) OF THE VALUE-ADDED TAX ACT, 1991 (ACT NO. 89 OF 1991)**

**SCHEDULE**

- 1. Definitions.**— In these Regulations, unless otherwise indicated, any word or expression to which a meaning has been assigned in the Valued-Added Tax, 1991 (Act No. 89 of 1991), bears the meaning so assigned, and—
- (a) **“casino”** means a “casino” as defined in section 1 of the National Gambling Act 7 of 2004 that is operated by a person that is “licensed” as contemplated in section 1 of that Act, and is a registered vendor;
  - (b) **“gross gaming revenue”** determined under the applicable provincial gambling legislation for each table game means the closing bankroll plus credit slips for cash, chips or tokens returned to the casino cage, plus drop, less opening bankroll and fills to the table;
  - (c) **“table game of chance”** means a “gambling game” as defined in the National Gambling Act 7 of 2004 that is played against the casino and operated by one or more live croupiers;
  - (d) **“the Act”** means the Value-Added Tax Act 89 of 1991; and
  - (e) **“VAT”** means value-added tax.
- 2. Accounting of VAT on the VAT201.**— A casino may account for VAT on their VAT returns in respect of table games of chance, on the “gross gaming revenue”, for the relevant tax period, subject to the following;
- (a) Gross gaming revenue in respect of table games of chance must be included in field 1 of the VAT return, with the tax fraction applied to that amount reflected in field 4.
  - (b) casinos are not entitled to any deductions under section 16(3)(d) of the Act if such amount has been included in calculating the gross gaming revenue.

- (c) Casinos are required to maintain adequate records to enable the Commissioner to verify the validity and accuracy of the tax liability calculated and included in the VAT return as set out above, and in particular, the records for the purpose of audits conducted by the provincial Gaming Boards.

### **3. Short title and commencement**

These regulations are called the “VAT Regulations for Casino Table Games of Chance” and will come into operation on the 1 January 2025.