

Melanie McGrail

From: Alan McGregor **Personal Information**
Sent: Thursday, 18 October 2018 1:12 PM
To: Joshua Preston; Xavier Walsh; Michelle Fielding
Subject: GGR correspondence
Attachments: New Financial Reporting Format for VCGLR; Schedule 6

All,

Have just found a couple of emails from Angelina and Michelle (attached) from 2013 relating to the change in GGR reporting format and includes approval from the VCGLR that they are OK with the changes.

Just FYI.

No doubt will need to search for other docs but thought these maybe be useful.

Cheers

Alan McGregor

Chief Financial Officer – Australian Resorts

Personal Information

Web: www.crownresorts.com.au



**COME OUT TO PLAY
THIS SPRING**

crownmelbourne.com.au



CROWN

 Please consider the environment before printing this email

Melanie McGrail

From: Michelle Fielding <Personal Information>
Sent: Thursday, 28 November 2013 11:05 AM
To: Alan McGregor; Matthew Luttick; Debra Tegoni; Michelle Brown; Angelina Bowden-Jones; Sean McCreery; Peter Mim
Cc: Edwin Aquino
Subject: New Financial Reporting Format for VCGLR

Corrie Cavarra (VCGLR Auditor) spoke with Edwin yesterday afternoon and relayed that he had received an email from Anthony Ilott (VCGLR Major Licensees Manager) confirming that he had discussed the new financial reporting format with Debra and I, at our regular Quarterly Meeting. Corrie further reported that they are prepared to accept the new reporting format on two conditions:

1. If requested, Crown must provide the VCGLR with the detail and calculations that will no longer be reported from Schedule 6; and
2. The new format must not conflict with the SOPs (Edwin confirms that he has checked this and there is no conflict).

The VCGLR further requested that for this month only, Crown should supply them with both the old and new versions of the report.

Please let me know if you have any queries or concerns.

Regards

Michelle Fielding | General Manager - Compliance | Crown Melbourne Limited
Personal Information | w:
www.crownmelbourne.com.au

Melanie McGrail

From: Angelina Bowden-Jones **Personal Information**
Sent: Friday, 25 October 2013 6:33 AM
To: Alan McGregor; Matthew Luttick
Cc: Michelle Brown
Subject: Schedule 6
Attachments: GGR Template - Tax changes.xlsx

Hi Alan and Matt

Further to our discussions earlier in the week please see attached a simplified Schedule 6 that Michelle and I have put together. Refer to the "Schedule 6" tab. We propose the following changes:

1. That the Schedule 6 Attachments no longer are issued to the VCGLR as all of that information is contained in Schedule 6
2. More information has been included in Schedule 6, for example, clarification of what is included in items 4 and 12
3. That Schedule 6 is signed off in the same way as the Global GST is in Perth, i.e. by the preparer (Revenue Audit) and Tax. Then when it goes to Alan for signing he can see Tax has reviewed.
4. The Schedule 6 to be provided to the VCGLR will not include the Revenue Audit and Tax sign-offs
5. That Schedule 6 fits on 1 page

I will arrange a meeting for next Thursday which should give everyone sufficient time to review. If you would like to meet earlier in the week please let me know.

Thanks

Angelina Bowden-Jones
Global Head of Tax
Crown Limited



Personal Information
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CROWN MELBOURNE LIMITED
SCHEDULE A
CALCULATION OF GROSS GAMING REVENUE
FOR THE MONTH ENDED : 30th SEPTEMBER 2013

PART A GENERAL GAMING RESULTS**GENERAL GAMING RECEIPTS**

General Gaming Drop	GGR 1	\$ 236,624,000.37	
	Total Gaming Drop		\$ 236,624,000.37
LESS: SUMS PAID OUT AS WINNINGS			
Total Cash Chips Redeemed	GGR 3	\$ 172,897,556.75	
Rapid Ticket-Out Payouts	GGR 9	16,031,389.15	
	Less: Total Sums paid out as Winnings		\$ 188,928,945.90
			\$ 47,695,054.47

PART B COMMISSION BASED PLAYER RESULTS

Commission Based Player Drop	GGR 7	\$ 191,304,279.21	
Gaming Machine Revenue - Program Play	GGR 6B	1,028,493.37	
	Total Gaming Drop		\$ 192,332,772.58
Less: Commission Based Player Chips Redeemed	GGR 8	\$ 159,029,536.72	
Less: Loss brought forward -		\$ -	\$ 159,029,536.72
Loss carried forward -		\$ -	\$ 33,303,235.85

NOTE: Where Commission Based Player Revenue / (Loss) is a Loss, this Loss will be carried forward and deducted from the following month's results to arrive at that month's Commission Based Player Revenue \ (Loss).

PART C TOTAL CASINO TAXES AND COMMUNITY BENEFIT LEVY**General Gaming Taxes and Community Benefit Levy**

Casino Tax - (from 01/07/97) 21.25% of General Gaming Revenue	\$ 10,135,199.07	
Community Benefit Levy - 1% of General Gaming Revenue	476,950.54	
		\$ 10,612,149.62

Commission Based Player Taxes and Community Benefit Levy

Casino Tax - 9% of Commission Based Player Revenue	\$ 2,997,291.23	
Community Benefit Levy - 1% of Commission Based Player Revenue	\$ 333,032.36	
		\$ 3,330,323.59

Gaming Machine Non-Program Player Taxes and Community Benefit Levy

Gaming Machine Revenue - Non-Program Play	GGR 6 A	\$ 34,004,575.19	
GGR6 less GGR6B (From 01/07/13) 29.85% of Gaming Revenue		\$ 10,150,365.69	
Community Benefit Levy - 1% of General Gaming Revenue (Refer to Attached Schedule)		\$ 340,045.75	
			\$ 10,490,411.45
Total Gaming Tax for the Month of September 2013			\$ 24,432,884.65
Less: State Tax Credit re GST Schedule 6, Item 21			-\$ 8,762,631.34
Gaming Tax Total Amount payable to VCGLR			\$ 15,670,253.31

Prepared and Certified as correct

(Revenue Audit Manager)

Verified

(Financial Controller)

Endorsed

(Chief Financial Officer)

CROWN MELBOURNE LIMITED
SCHEDULE SIX
COMPONENTS OF GLOBAL GST
FOR THE MONTH ENDED : 30th SEPTEMBER 2013

GST Base for Commission Based Players

1	Amounts wagered by CBP less monetary prizes paid to CBPs	\$ 31,996,242.48
2	CBP Bad Debts recovered	\$ -
3	Total amounts wagered by CBPs = 1 + 2	<u>\$ 31,996,242.48</u>
4	Other amounts paid to CBPs (e.g. commissions)	\$ 7,644,411.72
5	Bad Debts written-off in respect to CBPs	\$ 10,171,993.00
6	Total other deductible payments to CBPs = 4 + 5	<u>\$ 17,816,404.72</u>
7	Sub-total = 3 - 6	\$ 14,179,837.76
8	GST Base for Commission Based Players	<u>\$ 14,179,837.76</u>

GST Base for Ordinary Players

9	Amounts wagered by OPs less monetary prizes paid to OPs	\$ 82,260,906.96
10	OP Bad Debts recovered	\$ -
11	Total amounts wagered by OPs = 9 + 10	<u>\$ 82,260,906.96</u>
12	Other amounts paid to Ops (e.g. gaming promotions) (s. 126-10(1)(b))	\$ 51,800.00
13	Bad Debts written-off in respect of OPs	\$ -
14	Total other deductible payments to OPs = 12 + 13	<u>\$ 51,800.00</u>
15	Sub-total = 11 - 14	\$ 82,209,106.96
16	GST Base for Ordinary Players	<u>\$ 82,209,106.96</u>

GST Base for All Players

17	Sub-total for all players = 8 + 16	\$ 96,388,944.72
18	Carried Forward Losses (s. 126-15)	\$ -
19	Other Adjustments (s. 126-5(2))	\$ -
20	Global GST base attributable to all players = 17 - 18 + 19	<u>\$ 96,388,944.72</u>
21	Global GST attributable to all players = 1/11th of 20 (only if 20 > 0, otherwise zero)	<u>\$ 8,762,631.34</u>
22	Global GST Adjustments (Clauses 22C.3 & 22C.5)	\$ -
23	Losses to carry forward to next period = -20 (only if 20 < 0, otherwise zero)	\$ -
24	Losses to carry forward in respect of CBP activity	\$ -
25	Losses to carry forward in respect of OP activity	\$ -
26	Other adjustments to carry forward in respect of CBP activity	\$ -
27	Other adjustment to carry forward in respect of OP activity	\$ -

Please itemise and briefly explain all items included at (19) and (22) above in the space below: (or by way of Certified attachment)

I certify that the amount included at (21) above is the amount that will be included in the GST Return to be lodged under Division 31 of the GST Act, as being the amount of Global GST calculated in accordance with Division 126 of the GST Act.

Preparer: Revenue Audit

Reviewer: Taxation Department

Signed :

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Name : Edwin Aquino

Angelina Bowden-Jones

Position : Revenue Audit Manager

Global Head of Tax

Authorised Officer

Witnessing Officer